

Government of Pakistan  
**Finance Division**  
(Regulations Wing)  
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F.No. 9(3)R-6/2024-401

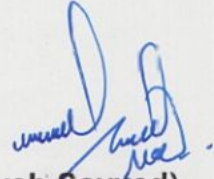
Islamabad, the 1<sup>st</sup> January, 2025

**OFFICE MEMORANDUM**

**Subject:- CALCULATION OF EMOLUMENTS FOR THE PURPOSE OF PENSION**

The undersigned is directed to refer to the subject noted above and to state that, on the recommendations of Pay and Pension Commission-2020, it has been decided that henceforth, Pension shall be calculated on the basis of average of pensionable emoluments drawn during last 24 months of service prior to retirement.

2. Existing instructions on the subject shall stand amended to the extent of above with immediate effect.



(Nayab Sayyed)  
Deputy Secretary(R-III)  
Ph. # 051-9245839

**All Ministries/Divisions/CGA/AGPR/MAG**

Copy also forwarded for information to:

1. President's Secretariat (Public), Islamabad.
2. President's Secretariat (Personal), Islamabad.
3. Prime Minister's Office (Internal), Islamabad.
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6. Senate Secretariat, Islamabad.
7. Election Commission of Pakistan, Islamabad.
8. Supreme Court of Pakistan, Islamabad.
9. Federal Shariat Court, Islamabad.
10. AGPR, Islamabad/Lahore/Peshawar/Karachi/Quetta.
11. Pakistan Mint, Lahore.
12. Auditor General of Pakistan, Islamabad.
13. Federal Public Service Commission, F-5/1, Agha Khan Road, Islamabad.
14. Capital Development Authority, Islamabad.
15. Cost Accounts Organization, Islamabad.
16. Military Accountant General, Rawalpindi.
17. Central Directorate of National Savings, Islamabad.
18. Chief Accounts Officer, M/O Foreign Affairs, Islamabad.
19. Chief Accounts Officer, Pakistan Railways, Lahore.
20. All Joint Secretaries (Exp)/Deputy Secretaries(Exp), Finance Division, attached to Ministries/Divisions etc.
21. Secretariat Training Institute, Islamabad.
22. Federal Tax Ombudsman's Secretariat, Islamabad.
23. DG, Post Offices, Islamabad.
24. Office of the Chief Commissioner, Islamabad.
25. Secretary, Wafaqi Mohtasib (Ombudsman)'s Secretariat, Islamabad.
26. Pakistan Atomic Energy Commission, Islamabad.
27. All Chief Secretaries/Finance Secretaries of the Government of Punjab/ Sindh/ Khyber Pakhtun Khwa/Baluchistan/Azad Government of Jammu & Kashmir & Gilgit Baltistan.
28. Directorate General of Inspection & Training, Customs & Central Excise, 8<sup>th</sup> Floor, New Custom House, Karachi.
29. Earthquake Re-construction and Rehabilitation Authority (ERRA), Islamabad.
30. National Accountability Bureau, Islamabad.
31. Intelligence Bureau, Islamabad.
32. Member (Finance), KRL, P.O Box #1384, Islamabad.
33. Controller General of Accounts, Sector G-5/2, Islamabad.
34. Governor, State Bank of Pakistan, Karachi.
35. President, National Bank of Pakistan, Karachi
36. PP&A Dte, GHQ and Joint Staff, Headquarter, Rawalpindi.
37. Web Administrator, Finance Division, Islamabad (for uploading at Finance Division's Website i.e. ([www.finance.gov.pk](http://www.finance.gov.pk))).