



No.15(2)R-2/2021

Islamabad, the 02<sup>nd</sup> December , 2025

## **OFFICE MEMORANDUM**

**SUBJECT: ELIGIBILITY PARAMETERS FOR GRANT OF HEALTH ALLOWANCE TO FEDERAL GOVERNMENT EMPLOYEES.**

In partial modification of Finance Division's O.M.No.2(13)R-2/2011-777 dated 06.02.2012 and 04.02.2012 on the above subject, the Health allowance is admissible only to those employees who deliver health related services. Supreme Court of Pakistan(SCP) at para-6 of its recent judgment dated 04.07.2024 passed in C.A. 302/2024 to C.A. 315/2024 titled Federation of Pakistan vs Ehsan Ul Haq etc. has clearly defined the term "delivering health services" and has held that the term "delivering health services" refers to the provisions of direct clinical care to the patients which involves those who directly receive the patients, manage them and attend to their health issues. This includes roles such as:

- i. Doctors (Medical and Dental)
- ii. Allied Specialists
- iii. Pharmacists
- iv. Nurses
- v. Paramedics and support services personnel

2. Supreme Court of Pakistan vide aforementioned judgment has further held that anyone directly engaged in patient care not providing health care services is not included in the term delivering Health Services.

3. Prime Minister of Pakistan has been pleased to approve that in Federal Government, Health Allowance shall be admissible as per aforementioned findings of Supreme Court of Pakistan. The Health Allowance will be admissible subject to following conditions:

- i. will be subject to Income Tax;
- ii. will be admissible during leave and entire period of LPR except during extra ordinary leave;
- iii. will not be treated as part of emoluments for the purpose of calculation of Pension/Gratuity and recovery of House Rent;
- iv. will not be admissible to the employees during the tenure of their posting/deputation abroad; and
- v. will be admissible to the employees on their repatriation from posting/deputation abroad at the rate and amount which would have been admissible to them had they not been posted abroad.
- vi. Health Allowance will not be admissible if the employee is posted out from the post to which this allowance is sanctioned.

vii. The rate of Health Allowance will be as per Finance Division's O.M.No.2(13)R-2/2011-777 dated 04.02.2012 and 06.02.2012 read with Finance Division's O.M. No. 1(3)Imp/2015-630 dated 7th July, 2015 .

4. The employees who are in receipt of Health Allowance and are not eligible as per aforementioned eligibility criteria, CGA is requested to stop their Health Allowance forthwith and they may be granted Disparity Reduction Allowance(DRA) subject to the conditions of DRA contained in Finance Division O.M.No.14(2)R-3/2025-198 dated 04.07.2025 , O.M.No.14(1)R-3/2021-69 dated 23.02.2022 and O.M.No.14(1)R-3/2021-324 dated 08.07.2021 .

5. CGA is requested to direct its Accounts Offices to complete said exercise within 15 days and forward compliance report. Ministries/Divisions/Departments are requested to implement above referred criteria in letter and spirit and circulate this to the organizations working under their administrative control.

**Saadia Kanwal**  
**SO (Regulation-II)**

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