



GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE

\*\*\*\*\*



No.15(2)R-2/2021

Islamabad, the 15<sup>th</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.

6. Finance Division's O.M. of even number dated 02nd December, 2025 on subject stands withdrawn as due to technical fault in E-Office it is showing incorrect date.

  
Saadia Kanwal  
SO (Regulation-II)

Kamran Ali Afzal  
Cabinet Secretary  
Cabinet Division,  
Islamabad

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Secretary Establishment Division  
Establishment Division,  
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Sajid Baloch  
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Secretary Climate Change  
LG and RD Complex, Sector G-5/2,  
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Jawad Paul  
Secretary  
Commerce Division,  
Islamabad

Ali Sher Mahsud  
Federal Secretary (MoCommunication)  
Ministry of Communications,  
Islamabad

Lt Gen Muhammad Ali (Retd)  
Secretary  
Ministry of Defence (Defence Division),  
Rawalpindi

Lt Gen (R) Muhammad Chiragh Haider HI(M)  
Secretary (DP)  
Ministry of Defence Production, Rawalpindi,  
Rawalpindi

Momin Agha  
Secretary  
Ministry of Energy and Petroleum Division,  
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Secretary  
Ministry of Energy Power Division, Islamabad,  
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Ministry of Interior, R-Block, Pak Secretariat,  
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Ministry of Parliamentary Affairs R block, Pak Secretariat, Islamabad.,  
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Umar Ali Khan  
Controller General of Accounts  
Controller General of Accounts,  
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Kamran Rashid Khan  
Accountant General  
Accountant General Pakistan Revenues (AGPR),  
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Kashif Ahmad Noor  
Military Accountant General  
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**Copy for information to:-**

1- Adnan Muazzam, Webmaster, MOF, Islamabad

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

331

Government of Pakistan  
Finance Division  
(Regulations Wing)

No.F.2(13)R-2/2011-777

Islamabad, the 06<sup>th</sup> February, 2012

OFFICE MEMORANDUM

Subject:- GRANT OF HEALTH ALLOWANCE EQUAL TO ONE  
BASIC PAY OF RUNNING SALARY TO THE HEALTH  
PERSONNEL IN BPS SCHEME

✓ p. 329/c  
✓ In continuation of Finance Division's O.M. No.F.2(13)R-2/2011, dated 4-2-2012, it has been decided by the Federal Government to grant benefit of one basic pay of running salary as Health Allowance to the health personnel in the employment of Federal Government, in BPS scheme, with effect from 1<sup>st</sup> January, 2012. This will be in addition to their existing allowances in BPS Scheme. Also grant of stipend amounting to Rs 50,000 per month to the postgraduate residents and Rs 24,000 per month for House Officers respectively w.e.f. 1-7-2011 will continue.

Manzoor Ali Khan

(Manzoor Ali Khan)

p/c Sr. Joint Secretary (Regulations)

Secretary,  
Capital Administration and Development Division,  
Islamabad

- cc. i) Principal Secretary to the Prime Minister.  
ii) Finance Secretary.  
iii) Special Secretary Finance



Government of Pakistan  
Finance Division  
(Regulations Wing)

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F. No. 2(13) R-2/2011-


Islamabad, the 04<sup>th</sup> Feb., 2012

**OFFICE MEMORANDUM**

Subject:- GRANT OF ADHOC ALLOWANCE EQUAL TO ONE BASIC PAY AT THE INITIAL OF THE SCALE TO THE HEALTH PERSONNEL IN BPS SCHEME

The undersigned is directed to say that the Ordinance No. VI of 2011 that sanctioned the Career Structure for Health Personnel Scheme (CSHP) has lapsed on 26-12-2011. Accordingly, CSHP is no longer in the field and all health personnel have consequently reverted to the BPS scheme. In order to compensate health personnel for the loss of benefits sought under CSHP while preserving their status as Civil Servants, it has been decided by the Federal Government to grant adhoc allowance equal to one basic pay at the initial of the scale to the health personnel in the employment of Federal Government, in BPS scheme, with effect from 1<sup>st</sup> January, 2012. This will be in addition to their existing pay/allowances in BPS Scheme.

2. This Division's OM No. 2(13)R-2/2011-698 dated 17<sup>th</sup> November, 2011 may be treated as withdrawn w.e.f. 26-12-2011.

  
(M. Munir Sadiq)  
Deputy Secretary (R-I)  
Ph: 9262704

Secretary,  
Capital Administration and Development Division,  
Islamabad.

- cc. i) Principal Secretary to the Prime Minister.  
ii) Finance Secretary  
iii) Special Secretary Finance

**IN THE SUPREME COURT OF PAKISTAN**  
(Appellate Jurisdiction)

314

**Bench-II:**

Mr. Justice Syed Mansoor Ali Shah  
Mr. Justice Muhammad Ali Mazhar  
Mr. Justice Shahid Bilal Hassan

**C.A.302/2024 to C.A.315/2024**

(Against the consolidated judgment of Federal Service Tribunal, Lahore dated 15.06.2023, passed in Appeal Nos.111(R)CS to 124(R)CS of 2021)

Federation of Pakistan through Secretary, Ministry of Finance, Islamabad (In all cases)

..... Appellant(s)

**Versus**

Ehsan-ul-Haq, etc. (In C.A. 302/2024)  
Khalil Ahmed, etc. (In C.A. 303/2024)  
Dr. Ambreen Nadeem Khan, etc. (In C.A. 304/2024)  
Ghazala Bashir Memon, etc. (In C.A. 305/2024)  
Ashfaq Ahmed Anjum, etc. (In C.A. 306/2024)  
Muhammad Jamil, etc. (In C.A. 307/2024)  
Gul Hassan, etc. (In C.A. 308/2024)  
Ch. Muhammad Hussain, etc. (In C.A. 309/2024)  
Ghulam Shabbir, etc. (In C.A. 310/2024)  
Waqar Younus, etc. (In C.A. 311/2024)  
Imran Sarwar, etc. (In C.A. 312/2024)  
Muhammad Aslam, etc. (In C.A. 313/2024)  
Mst. Zahida Wajid, etc. (In C.A. 314/2024)  
Mst. Humma Shahzadi, etc. (In C.A. 315/2024)

....Respondent(s)

For the appellant(s): Mr. Rashideen Nawaz Kasuri, Addl. AGP.  
Raja Abdul Ghafoor, AOR.  
a/w Khan Hafeez, Joint Secy. Fin. Div.  
Mr. Asif Sohail, Director Law Health,  
Mst. Sadia Kanwal, S.O. Finance Div.  
Mr. Sajid Javed, Asstt. Finance Div.  
Muhammad Ibrahim, Law Officer, AGP office.

For the respondent(s): Mst. Shireen Imran, ASC.  
Syed Rifaqat Hussain Shah, OAR.

Date of hearing: 04.07.2024

**ORDER**

**Syed Mansoor Ali Shah, J.-** Brief facts of the case are that vide Gazette Notification dated 27.08.2011 "the Career Structure

ATTESTED


Senior Court Associate  
Supreme Court of Pakistan  
Islamabad



for Health Personnel Scheme Ordinance, 2011" ("CSHP") (Ordinance No. VI of 2011) was promulgated with the object to regulate the appointment, the terms and conditions of service of health personnel serving in the Federal Health Institutions and related organization under the Federal Government in Pakistan. Under the said Ordinance "health personnel" meant a person who held a post in any institute or organisation "delivering services in the health sector" and included in Schedule-I to the Ordinance. Under the Ordinance "Career Structure for Health Personnel (CSHP) Scheme" provided for the terms and conditions of service of health personnel, giving existing health personnel, working on the regular pay scales, to exercise option under Section 6 of the Ordinance to join the said Scheme. Objective of the Scheme (Section 4 of the Ordinance) was to provide for career growth of health professionals linking it with enhancement in the professional education and skills through trainings, continuing education, higher qualifications, professional experience, research papers and performance, as per prescribed criteria. Under the Ordinance (Section 6 of the Ordinance), the Basic Pay Scales Scheme (BPS 1 to 22), which was applicable to the health personnel was to be replaced by the Health Personnel Pay Scales (HPS 1 to 13). Entry to the said Scheme was optional and thereafter fresh appointments were to be made under the Scheme.

2. The Scheme was offered to all the health personnel including doctors (medical and dental), allied specialists, pharmacists, nurses, paramedics and support services personnel, serving in the Federal health institutions and related organizations under the Federal Government, but the majority of them did not opt for the Scheme. The Scheme could not carry forward and as per the summary put up to the Prime Minister on 25.01.2012, it was proposed that some benefit be granted to the existing health personnel under the BPS scheme. It was proposed that benefit of one running basic pay as "Health Allowance" be given as envisaged under the Scheme. Therefore, vide letter dated 02.02.2012 issued by the Finance Division, one basic pay of running salary was to be extended to the health personnel in BPS Scheme to be effective from 1<sup>st</sup> July, 2012, which was approved by the Prime Minister on 03.02.2012 in the following terms:-

ATTESTED

  
Secretary



-171-

"The Prime Minister has been pleased to approve the proposal at para 7, as endorsed by the Finance Division vide para 11, for grant of one basic pay at the initial of the scale to the health personnel in the employment of Federal Government, in BPS scheme, with effect from 1<sup>st</sup> January, 2012. This will be in addition to their existing pay/allowances."

3. Thereafter, respondents who were holding various positions in the Ministry of Health on the administrative side agitated that they were also entitled the said allowance in the year 2018 w.e.f. 01.01.2012. The Accountant General of Pakistan Revenues ("AGPR") approached the Finance Ministry to verify whether the respondents were entitled for "Health Allowance". Through letter dated 03.01.2020, issued by the Finance Division, it was clarified that because the respondents were not delivering health services, therefore, they were not entitled to the Health Allowance. The aforesaid letter was challenged by the respondents before the Federal Service Tribunal ("Tribunal"). Learned Tribunal vide consolidated impugned judgment dated 15.06.2023 accepted the appeals of the respondents and held them entitled to the said health allowance.

4. Learned Additional Attorney General alongwith Sadia Kanwal, S.O, Finance Division submitted that Office Memorandum dated 04.02.2012 issued by the Finance Division after the lapse of CSHP Ordinance, was restricted to the health personnel offering health services and the respondents who are holding ministerial positions in the Ministry do not offer health services, therefore, they are not entitled to the said allowance. She has also referred to the Schedule-I of the erstwhile CSHP Ordinance to show that ministerial staff connected with the doctors extending health care services were covered under the CSHP, however, in the case of respondents, they are holding positions in the Health Ministry and working on the administrative side and do not render any health services, therefore, they are not entitled to the Health Allowance.

5. On the other hand, learned counsel for the respondents while relying on earlier judgment of this Court in *Nusrat Tahir*<sup>1</sup> submits that the relief was granted to all employees working at the Special Education Institute, as well as, the Polyclinic and hence the respondents are being discriminated.

<sup>1</sup> *Federation of Pakistan through Secretary Capital Administration and Development Division, Islamabad and others v. Nusrat Tahir and others* (2018 SCMR 691)

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[Signature]  
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6. We have heard the learned counsel for the parties and examined the provisions of the Ordinance, as well as, record of the case. At the outset it is clarified that the reference to *Nusrat Tahir's* case is misplaced as the relief was extended to all allied specialists, pharmacists, nurses, paramedics and support services personnel rendering active health care, therefore, the aforesaid judgment has no application to the titled case. The term "delivering health services" refers to the provision of direct clinical care to the patients. This includes roles such as doctors (medical and dental), allied specialists, pharmacists, nurses, paramedics and support services personnel who directly receive the patients, manage and attend to their health issues. Schedule-I to the CSHP Ordinance restricts the Health Personnel Pay Scale to "doctors, allied nurses, paramedics and their support" all these categories are associated with providing clinical care. Therefore, anyone directly engaged in patient care not providing health care services is not included in the term of "delivering health services". In this case the respondents are holding ministerial posts in the Health Ministry and have no direct interface with the patients or patient care, therefore, they are not entitled to the "Health Allowance", which under the Ordinance is to be extended to the health personnel only.

7. It is also pointed out that petitioners are recovering "Health Allowance" for the period it was given to the respondents. We have noticed that the said allowance was extended to the respondents by the Federal Government without any fault on their part. The payment already made cannot, therefore, be recovered and the letter dated 03.01.2020 will only have a prospective effect. See: *Engineer-in-Chief Branch v. Jalaluddin* (PLD 1992 SC 207).

8. Learned counsel for the respondents had argued that once the "Health Allowance" has been granted, it cannot be withdrawn on the principle of *locus poenitentiae*. The said principle does not hold when any allowance has been extended without lawful authority or in violation of clear provision of law. In this case the respondents are not health personnel and are not entitled to the "Health Allowance" under the law, therefore, the question of *locus poenitentiae* does not arise. See: *Province of Punjab v. Atta Muhammad Zafar* (2021 SCMR 1195) and *Azam Shah v. Federation of Pakistan* (2022 SCMR 201).



9. In view of the foregoing reasons, the impugned judgment extending the aforesaid health allowance to the respondents cannot be sustained and is, therefore, set aside. Resultantly the impugned consolidated judgment dated 15.06.2023 is set aside and the titled appeals are allowed in the above terms.

10. In the end, we wish to acknowledge the excellent assistance rendered to us by Mst. Sadia Kanwal, Section Officer, Finance Division, Government of Pakistan.

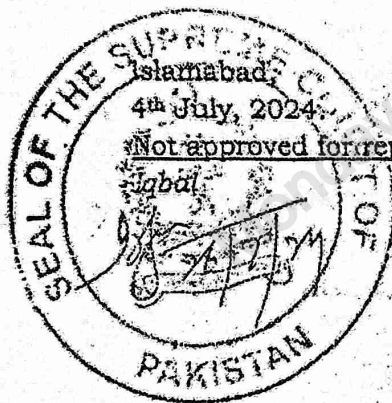
Sd/-J

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Certified to be True Copy

Senior Counsel Associate  
Supreme Court of Pakistan  
Islamabad



GR No. 8582/24 Civil/Criminal  
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Received by: [Signature]





GOVERNMENT OF PAKISTAN  
FINANCE DIVISION  
(Regulations Wing)  
FBC Building, Near State Bank of Pakistan  
\*\*\*

F.No.1(3)Imp/2015- 630

Islamabad, the 7<sup>th</sup> July, 2015

OFFICE MEMORANDUM

Subject: REVISION OF BASIC PAY SCALES & ALLOWANCES OF CIVIL SERVANTS OF THE FEDERAL GOVERNMENT (2015)

The President has been pleased to sanction the revision of Basic Pay Scales & Allowances with effect from 1<sup>st</sup> July, 2015 for the Civil employees of the Federal Government, paid out of Civil estimates and from the Defence estimates as detailed in the following paragraphs:

Part-I (Pay)

2. Revision of Basic Pay Scales:

The Basic Pay Scales-2015 shall replace the Basic Pay Scales-2011 with effect from 01-07-2015 as contained in the Annexure to this Office Memorandum.

3. Fixation of Pay of the existing employees:

- i) The basic pay of an employee in service on 30-06-2015 shall be fixed in the Basic Pay Scales-2015 on point to point basis i.e. at the stage corresponding to that occupied by him/her above the minimum of Basic Pay Scales-2011;
- ii) In case of Personal Pay being drawn by an employee as part of his/her basic pay beyond the maximum of his/her pay scale on 30-06-2015, he/she shall continue to draw such pay in the Basic Pay Scales-2015 at the revised rates.

4. Fixation of Pay on promotion:

In cases of promotion from a lower to higher posts/scale before introduction of these scales, the pay of the employees concerned in the revised pay scale may be fixed and so enhanced that it would not be less than the pay that would have been admissible to him if his promotion to the higher post/scale had taken place after the introduction of these scales.

5. Annual increment:

Annual increment shall continue to be admissible, subject to the existing conditions, on 1<sup>st</sup> December each year.

*Legal*

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Part-II (Allowances)

6. Ad-hoc Relief Allowances:

The following Ad-hoc Relief Allowances granted w.e.f. 01-07-2011 and 01-07-2012 shall cease to exist with effect from 01-07-2015:

S. No.	Name of Ad-hoc Relief Allowance	Office Memorandum and Date	Admissible Rates
i	Ad-hoc Relief Allowance-2011 (01-07-2011)	F.1(5)Imp/2011-419, dated 04-07-2011	15% of the basic pay on BPS-2008
ii	Ad-hoc Relief Allowance-2012 (01-07-2012)	F.1(3)Imp/2012, dated 02-07-2012	20% of the basic pay on BPS-2011

7. Ad-hoc Allowance-2010 (if admissible), 2013 and 2014:

- i) The Ad-hoc Allowance -2010 @ 50% of the basic pay of Basic Pay Scales-2008 (where admissible to the Civil employees) shall continue to stand frozen at the level of its admissibility/drawn as on 30-06-2015;
- ii) All the new entrants shall be allowed Ad-hoc Allowance-2010 @ 50% of the minimum of relevant Basic Pay Scales-2008 (if admissible in that organization) on notional basis with effect from 01-07-2015, till further orders, and shall stand frozen at the same level;
- iii) The Ad-hoc Relief Allowances-2013 and 2014 @ 10% each shall stand frozen at the level of its admissibility as on 30-06-2015;
- iv) All the new entrants shall be allowed Ad-hoc Relief Allowances-2013 and 2014 @ 10% each of the minimum of relevant Basic Pay Scales-2011 on notional basis with effect from 01-07-2015, till further orders, and shall stand frozen at the same level.

8. Ad-hoc Relief Allowance-2015:

- i) An Ad-hoc Relief Allowance-2015 @ 7.5% of the running basic pay of BPS-2015 to the civil employees of the Federal Government as well as civilians paid out of Defense estimates including contingent paid staff and contract employees employed against civil posts in Basic Pay Scales on standard terms and conditions of contract appointment shall be allowed with effect from 01-07-2015 till further orders;
- ii) The Ad-hoc Relief Allowance will be subject to Income Tax;
- iii) The Ad-hoc Relief Allowance will be admissible during leave and entire period of LPR except during extra ordinary leave;

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- iv) The Ad-hoc Relief Allowance will not be treated as part of emoluments for the purpose of calculation of Pension/Gratuity and recovery of House Rent;
- v) The Ad-hoc Relief Allowance will not be admissible to the employees during the tenure of their posting/deputation abroad;
- vi) The Ad-hoc Relief Allowance 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;
- vii) The Ad-hoc Relief Allowance will be admissible during the period of suspension;
- viii) The term "Basic Pay" will also include the amount of Personal Pay granted on account of annual increment(s) beyond the maximum of the existing pay scales.

9. Medical Allowance:

- (i) The President has further been pleased to sanction 25% increase in the amount of Medical Allowance to the civil employees in the following manner:

BPS	Existing Rate	Revised Rate
1 to 15	Rs.1,200/-	Rs.1,500/-
16-22	Increase in the amount of Medical Allowance @ 25% of the existing amount, being admissible/drawn on 30-06-2015.	

- (ii) All the new entrants in BPS-16 to BPS-22 shall be allowed Medical Allowance @ 15% of the minimum of relevant Basic Pay Scales-2008 on notional basis plus 25% of the amount of Medical Allowance, so calculated, w.e.f. 01-07-2015, till further orders, and shall stand frozen at the same level;
- (iii) The Medical Allowance, in no case, should be less than Rs.1,500/- per month.

10. Special Pay and Allowances:

All the Special Pays, Special Allowances or the Allowances admissible as percentage of pay (excluding those which are capped by fixing maximum limit) including House Rent Allowance and the Allowance/Special Allowance equal to one month basic pay, granted to Federal Government employees irrespective of his/her posting in Ministry/Division/Department/Office etc. including civil employees in BPS 1-22 of Judiciary shall stand frozen at the level of its admissibility as on 30-06-2015.

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11. Orderly Allowance for BPS-20 to BPS-22:

The rates of Orderly Allowance shall be revised as follows:

Existing Rate	Revised Rate
Rs.7,000/ per month	Rs.12,000/- per month

(Note: Subject to furnishing a certificate that the officer is not using the services of any official employee at his residence.)

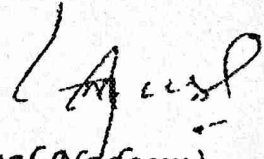
12. Option:

- (i) The Ministry/Division/Department/Office to which an employee belongs and/or on whose pay roll he/she is borne shall obtain an option in writing from such employees within 30 days commencing from the date of issue of this Office Memorandum and communicate it to the concerned Accounts Office/DDO, as the case may be, either to continue to draw salary in the Scheme of Basic Pay Scales-2011 or in the Scheme of Basic Pay Scales-2015 as specified in this Office Memorandum. Option once exercised shall be considered final.
- (ii) An existing employee, as aforesaid, who does not exercise and communicate his/her option within the specified time limit, shall be deemed to have opted for the Scheme of Basic Pay Scales-2015.

13. All the existing rules/orders on the subject shall be considered to have been modified to the extent indicated above. All the existing rules/orders, not so modified, shall continue to be in force under this scheme.

14. Anomalies:

An Anomaly Committee shall be set up in the Finance Division (Regulations Wing) to resolve the anomalies, if any, arising out in the implementation of the Basic Pay Scales-2015.

  
(Faisal Nadeem)  
Accounts Officer (Imp)

ALL MINISTRIES/DIVISIONS/DEPARTMENTS

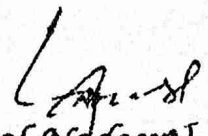


Annexure to OM No.F.1 (3) Imp/2015-630 dated 07-07-2015							
BASIC PAY SCALES OF THE CIVIL SERVANTS							
Basic Pay scales-2011				Stages	Basic Pay scales-2015		
BPS	MIN	INCR	MAX		MIN	INCR	MAX
1	4,800	150	9,300	30	6,210	195	12,060
2	4,900	170	10,000	30	6,335	220	12,935
3	5,050	200	11,050	30	6,535	260	14,335
4	5,200	230	12,100	30	6,730	300	15,730
5	5,400	260	13,200	30	6,985	340	17,185
6	5,600	290	14,300	30	7,235	375	18,485
7	5,800	320	15,400	30	7,490	415	19,940
8	6,000	350	16,500	30	7,750	455	21,400
9	6,200	380	17,600	30	8,015	495	22,865
10	6,400	420	19,000	30	8,275	544	24,595
11	6,600	460	20,400	30	8,540	595	26,390
12	7,000	500	22,000	30	9,055	650	28,555
13	7,500	550	24,000	30	9,700	715	31,150
14	8,000	610	26,300	30	10,340	790	34,040
15	8,500	700	29,500	30	10,985	905	38,135
16	10,000	800	34,000	30	12,910	1,035	43,960
17	16,000	1,200	40,000	20	20,680	1,555	51,780
18	20,000	1,500	50,000	20	25,940	1,950	64,940
19	31,000	1,600	63,000	20	40,155	2,075	81,655
20	36,000	2,350	68,900	14	46,705	3,050	89,405
21	40,000	2,600	76,400	14	51,885	3,375	99,135
22	43,000	3,050	85,700	14	55,755	3,960	111,195

*Amal*

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.
4. Prime Minister's Office (Public), Islamabad.
5. National Assembly Secretariat, Islamabad.
6. Senate Secretariat, Islamabad.
7. Election Commission of Pakistan, Islamabad.
8. Supreme Court of Pakistan, Islamabad.
9. Federal Shariat Court, Islamabad.
10. Auditor General of Pakistan, Islamabad.
11. Controller General of Accounts, Islamabad.
12. AGPR, Islamabad/Lahore/Peshawar/Karachi/Quetta.
13. Military Accountant General, Rawalpindi.
14. All Financial Advisers/Deputy Financial Advisors attached to Ministries/Divisions etc.
15. Chief Accounts Officer, M/O Foreign Affairs, Islamabad.
16. Financial Adviser and Chief Accounts Officer, Pakistan Railways, Lahore.
17. All Chief Secretaries/Finance Secretaries of the Government of Punjab/Sindh/Khyber Pakhtunkhwa/Balochistan/Azad State of Jammu & Kashmir and Gilgit Baltistan.
18. Capital Development Authority, Islamabad.
19. Office of the Chief Commissioner, Islamabad.
20. Federal Public Service Commission, F-5/1, Agha Khan Road, Islamabad.
21. Secretary, Wafaqi Mohtasib (Ombudsman)'s Secretariat, Islamabad.
22. Pakistan Atomic Energy Commission, Islamabad.
23. Central Directorate of National Savings, Islamabad.
24. National Accountability Bureau, Islamabad.
25. Member (Finance), KRL, P.O.Box.No.1384, Islamabad.
26. Intelligence Bureau, Islamabad.
27. Pakistan Mint, Lahore.
28. DG Post Offices, Islamabad.
29. Economic Adviser's Wing, Finance Division, "S" Block, Pak. Sectt. Islamabad.
30. Secretariat Training Institute, Islamabad.
31. Directorate General of Inspection & Training, Customs & Central Excise, 8th Floor, New Customs House, Karachi.
32. Earthquake Reconstruction & Rehabilitation Authority (ERRA), Islamabad.
33. Federal Tax Ombudsman's Secretariat, Islamabad.
34. Cost Accounts Organization, Islamabad.
35. Web Administrator, Finance Division, Islamabad (for uploading at Finance Division's website i.e. [www.finance.gov.pk](http://www.finance.gov.pk))

  
(Faisal Nadeem)  
Accounts Officer(Imp)





No.14(2)R-3/2025 -198 .

GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE  
\*\*\*\*\*



Islamabad, the 04<sup>th</sup> July , 2025

**OFFICE MEMORANDUM**

**SUBJECT: GRANT OF DISPARITY REDUCTION ALLOWANCE-2025**

The President has been pleased to sanction with effect from 01.07.2025 grant of Disparity Reduction Allowance (DRA) @ 30% of Basic Pay as on **30.6.2022** to the officers/officials in BPS-1 to 22 who are already drawing DRA on the same terms and conditions provided under Finance Division's O.M No. F.No. 14(1)R-3/2021-69, dated 23.02.2022 and O.M No. F.No. 14(1)R-3/2021 dated 19<sup>th</sup> July, 2022.

2. For those employees who have been appointed on or after 01.7.2022, this allowance will be admissible on the basis of the relevant initial Basic Pay Scale of 2017.

PUBLIC (Wing),  
Muhammad Shakeel Malik  
Secretary To The President  
AIWAN -E- SADR,  
Islamabad

Administration (Wing),  
Shakeel Ahmed Mangnejo  
Special Secretary  
Islamabad,  
Islamabad

Admin Wing (Wing),  
MUHAMMAD EJAZ UL HAQ  
Accountant General  
Accountant General Pakistan Revenues (AGPR),  
Islamabad

FPSC (Wing),  
Syed Hasnain Mehdi  
Secretary FPSC  
F5-1, Aga Khan Road, Islamabad,  
Islamabad.

**Ansar Mahmood**  
Section Officer Regulation-III  
04 July , 2025, 05:21:18 PM

**Ansar Mahmood**  
SO (Regulation-III)

GOVERNMENT OF PAKISTAN  
FINANCE DIVISION  
(Regulations Wing)  
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F.No.14(1)R-3/2021-89

Islamabad, the 23<sup>rd</sup> February, 2022

**OFFICE MEMORANDUM**

**Subject:- GRANT OF DISPARITY REDUCTION ALLOWANCE-2022**

The undersigned is directed to convey the approval of the Federal Government for grant of Disparity Reduction Allowance @ 15% of the basic pay of Basic Pay Scales 2017 w.e.f. 1<sup>st</sup> March 2022. This allowance shall be admissible to civil employees in BPS 1-19 of the Federal Government, (including employees of the Federal Secretariat, attached departments and subordinate offices) who have never been allowed additional allowance / allowances equal to or more than 100% of the basic pay (whether frozen or not) or performance allowance subject to the following conditions:

- a) This Allowance will not be admissible to the employees of the organizations who are drawing additional allowance/allowances equal to or more than 100% of the basic pay (whether frozen or otherwise);
- b) This allowance will be frozen at the level drawn on 1<sup>st</sup> March 2022
- c) This Allowance will be subject to Income Tax;
- d) This Allowance will be admissible during leave and entire period of L.P.R. except during extra ordinary leave;
- e) This Allowance will not be treated as part of emoluments for the purpose of calculation of Pension/Gratuity and recovery of House Rent;
- f) This Allowance will not be admissible to the employees during the tenure of their posting/deputation abroad;
- g) This Allowance 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;
- h) This Allowance will be admissible during the period of suspension;
- i) The term "Basic Pay" will also include the amount of Personal Pay granted on account of annual increment (s) beyond the maximum of the existing pay scales.

2. All the Principal Accounting Officers and Heads of the departments are requested to ensure the compliance of this O.M in letter and spirit.

  
(Fozia Hussain)  
Section Officer (R-3)

**ALL MINISTRIES/DIVISIONS/DEPARTMENTS**

Web Administrator, Finance Division, Islamabad

P.T.O



Government of Pakistan  
Finance Division  
(Regulation Wing)  
\*\*\*

F.No.14(1)R-3/2021-324

Islamabad, the 8<sup>th</sup> July, 2021

**OFFICE MEMORANDUM**

**Subject:- GRANT OF DISPARITY REDUCTION ALLOWANCE**

The undersigned is directed to convey the approval of the Federal Government for grant of Disparity Reduction Allowance @ 25% of the basic pay of Basic Pay Scales 2017 w.e.f. 1<sup>st</sup> July 2021. This allowance shall be admissible to civil employees in BPS 20-22 of the Federal Government, (including employees of the Federal Secretariat and attached departments); who have never been allowed additional allowance/allowances equal to or more than 100% of the basic pay (whether frozen or not) or performance allowance subject to the following conditions:

- a) This Allowance will not be admissible to the employees of the organizations as mentioned in Annexure-I and those employees who are drawing additional allowance/allowances equal to or more than 100% of the basic pay (whether frozen or otherwise);
- b) This allowance will be frozen at the level drawn on 1<sup>st</sup> July 2021
- c) This Allowance will be subject to Income Tax;
- d) This Allowance will be admissible during leave and entire period of L.P.R. except during extra ordinary leave;
- e) This Allowance will not be treated as part of emoluments for the purpose of calculation of Pension/Gratuity and recovery of House Rent;
- f) This Allowance will not be admissible to the employees during the tenure of their posting/deputation abroad;
- g) This Allowance 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;
- h) This Allowance will be admissible during the period of suspension;
- i) The term "Basic Pay" will also include the amount of Personal Pay granted on account of annual increment (s) beyond the maximum of the existing pay scales.

2. All the Principal Accounting Officers and Heads of the departments are requested to ensure the compliance of this O.M in letter and spirit.

3. Any issues arising out of the implementation of Disparity Reduction Allowance will be resolved by a committee notified vide Finance Division O.M.No.F.14(2)R-3/2021- 325 dated 8<sup>th</sup> July, 2021.



(Fozia Hussain)  
Section Officer (R-3)

**ALL MINISTRIES/DIVISIONS/DEPARTMENTS**

Web Administrator, Finance Division, Islamabad with the request to up-load on Finance Division Website.

(P.T.O)