

Pakistan Agricultural Research Council
(Directorate of Finance)

No.F.1-1/2024-25-Fin (C)

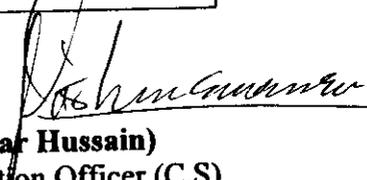
Islamabad the 7th February, 2025

Subject: -OFFICE MEMORANDUMS REGARDING REVISION & IMPLEMENTATION OF PENSION.

I am directed to convey the approval of Chairman, PARC of following various office memorandums regarding revision in Pension announced by Finance Division, GoP for adoption/implementation to all pensioners of PARC.

Sr No	No & Date of Memorandum	Subject
1)	F.No. 9(3)R-6/2024-264 dated 10-09-2024	Ordinary Family Pension (F/A) along with (Annex-I) <i>Page -1</i>
2)	F.No. 9(3)R-6/2024-264 dated 10-09-2024	Special Family Pension (F/B) along with (Annex-I) <i>Page 2-9</i>
3)	F.No. 9(3)R-6/2024-264 dated 10-09-2024	Voluntary Retirement Penalties (F/C) along with (Annex-II) <i>Page 10-13</i>
4)	F.No. 9(3)Reg.6/2024-300 dated 10-10-2024	Ordinary Family Pension (F/D) <i>Page-14</i>
5)	F.No. 9(3)R-6/2024-403 dated 01-01-2025	Future Increase Methodology in Pension (F/E) <i>Page -15</i>
6)	F.No. 9(3)R-6/2024-401 dated 01-01-2025	Calculation of Emoluments For The Purpose Of Pension (F/F) <i>Page -16</i>
7)	F.No. 9(3)R-6/2024-402 dated 01-01-2025	Multiple Pensions (F/G) <i>Page -17</i>

2. This issues with the approval of Chairman, PARC.


(Nisar Hussain)
Information Officer (C.S)

Distribution:-

1. All Members, PARC (Finance, C& M, PSD, NRD, ASD, SSD).
2. All Director Generals (NARC-Islamabad, SARC-Karachi, BARDC-Quetta, MARC-Jangote, AZRC-D.I Khan)
3. All Director General, PARC Headquarters (P&DD-PARC, AED-PARC.
4. All Directors at Headquarters (Finance, Establishment, Accounts & RF&P).
5. Director, (F &A), NARC
6. Director (NTHRI) Shinkhari Mansehra.
7. Director (NSTHRI) Thatta.
8. All Directors of AZRIs (Bahawalpur/Umerkot).
9. Deputy Director, (Pension)/ (Salary) PARC/NARC.
10. Accounts Officer (Funds), PARC
11. DDO, PARC/NARC.
- ✓12. Web Master, PARC

CC:

- PS to Chairman, PARC.
- APS to Secretary, PARC.

Government of Pakistan
Finance Division
(Regulations Wing)

①

F.No. 9(3)R-6/2024-264

Islamabad, the 10th September, 2024

OFFICE MEMORANDUM

Subject:- ORDINARY FAMILY PENSION

The undersigned is directed to refer to Finance Division's O.M. No. 1(13)-Reg.6/83 dated 23.10.1983 on the subject noted above and to state that, on the recommendations of Pay and Pension Commission-2020, it has been decided that henceforth, Ordinary Family Pension, after the death or ineligibility of the spouse, shall be admissible to remaining entitled family members for a maximum period of 10 years, provided that;

- i. In case of disabled/Special Children of a pensioner, the Ordinary Family Pension shall remain admissible for life of such children.
 - ii. In case of the entitled children, Ordinary Family Pension shall remain admissible for 10 years or till the age of 21 years which so ever is later.
2. Existing instructions on the subject shall stand amended to the extent of above with immediate effect.


(Abdul Waheed Memon)
Deputy Secretary(R-III)
Ph. # 051-9245839

All Ministries/Divisions/CGA/AGPR/MAG

Copy to:

Webmaster with the request to upload it on the website of Finance Division.

Government of Pakistan
Finance Division
(Regulations Wing)

2

No. F. 9(3)/Reg.6/2024-264

Islamabad, the 22nd January, 2025.

OFFICE MEMORANDUM

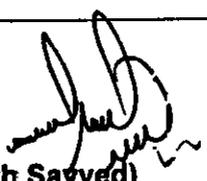
Subject : ORDINARY FAMILY PENSION

The undersigned is directed to refer to Finance Division's O.M. No. F. 9(3)R-6/2024-264 dated: 10.09.2024 on the above subject and to state that Finance Division is in receipt of number of queries with regard to Finance Division's O.M. dated: 10.09.2024 In order to address those queries, it is clarified that:

S. No.	Query	Clarification
i.	Applicability of the Finance Division's O.M dated: 10.09.2024 to the existing family pensioners.	As clarified vide Finance Division vide O.M No. 9 (3)-Reg.6/2024-300 dated 10-10-2024 that the decision will be applicable to those family pensioners who become eligible for family pension on or after the issuance of the Finance Division's O.M. dated: 10-09-2024. Hence it is elaborated that Finance Division O.M dated: 10.09.2024 shall be applicable to only those cases which have become entitled-to or whose family pension has started on or after 10.09.2024.
ii.	Treatment of Minor Children for grant ordinary family pension.	Family Pension to minor children will be admissible till the age of 21 years as per eligibility criteria, priority and manner as prescribed in Finance Division's O.M No. 1(13)-Reg.6/83 dated 23.10.1983.

(Continued....)

iii.	What if, a Minor Child does not remain Minor during the receipt of Family Pension.	Once a child is no more minor, then such Child will not be entitled to receive family pension as a minor child. However, after the death/ineligibility of spouse, the Ordinary Family Pension shall remain admissible to other entitled family members as per priority and manner as prescribed in Finance Division's O.M No. 1(13)-Reg.6/83 dated 23.10.1983 amended from time to time for period of 10 years or un-expired portion of 10 years only.
iv.	Entitlement of family members and Order/Priority in which the family pension will be granted. In case widow is drawing family pension and gets disqualified on or after 10.09.2024. Following her disqualification, unmarried / widow/ divorced daughter become eligible after 10.09.2024 whether she will be eligible for pension for 10 years or for life.	The ordinary Family Pension after the death or ineligibility of the spouse shall remain admissible for the period of 10 or un-expired portion of 10 years only, to the family members as per eligibility criteria, priority and manner set in Finance Division's O.M No. 1(13)-Reg.6/83 dated 23.10.1983.


(Nayab Sayyed)
Deputy Secretary (R-III)

All Ministries/Divisions/CGA/AGPR/MAG

(Continued....)

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6. Senate Secretariat, Islamabad.
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8. Supreme Court of Pakistan, Islamabad.
9. Federal Shariat Court, Islamabad.
10. AGPR, Islamabad/Lahore/Peshawar/Karachi/Quetta.
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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 PakhtunKhuwa/Baluchistan/Azad Government of Jammu & Kashmir & Gilgit Baltistan.
28. Directorate General of Inspection & Training, Customs & Central Excise, 8th 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)).

(5)

Government of Pakistan
Finance Division
(Regulations Wing)

F.No. 9(3)R-6/2024-264

Islamabad, the 10th September, 2024

OFFICE MEMORANDUM

Subject:- SPECIAL FAMILY 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, Special Family Pension shall be regulated as under:

- i. Special Family Pension, after the death or ineligibility of the spouse/first recipient, shall be admissible to remaining entitled family members for 25 years after the death or ineligibility of spouse/first recipient.
 - ii. In case of disabled/Special Children of a pensioner, the Special Family Pension shall remain admissible for life of such children.
 - iii. Rate of such pension for eligible recipients is enhanced to 50% of last drawn pension admissible to the first recipient for all ranks of Armed Forces/Civil Armed Forces without min/max limits and transferable to all eligible heirs as per order prescribed in Rule 12 of Pension Regulations Vol-I (Armed Forces), 2010.
2. Existing instructions on the subject shall stand amended to the extent of above with immediate effect.


(Abdul Waheed Memon)
Deputy Secretary(R-III)
Ph. # 051-9245839

All Ministries/Divisions/CGA/AGPR/MAG

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Government of Pakistan
Finance Division
(Regulations Wing)

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No. F. 9(3)/Reg.6/2024-264

Islamabad, the 3rd January, 2025.

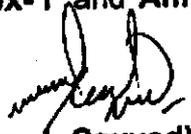
OFFICE MEMORANDUM

Subject :

SPECIAL FAMILY PENSION

VOLUNTARY RETIREMENT PENALTIES

The undersigned is directed to refer Finance Division's O.M. No. F. 9(3)R-6/2024-264 dated: on the above subject(s) and it is inform that different organizations/departments have raised number of queries for necessary clarification. The responses to those queries are provided at attached Annex-'I' and Annex- 'II' for your information and necessary implementation, please.


(Nayab Sayyed)
Deputy Secretary (R-III)

All Ministries/Divisions/CGA/AGPR/MAG

Subject: Special Family Pension

Sr. No.	QUESTIONS	Clarification of Finance Division
a)	i. The terms Special Family Pension need to be defined. ii. What is the eligibility criterion for Special Family Pension.	The Special Family Pension as used in Finance Division O.M. dated 10.09.2024 is admissible to Shuhada of Armed Forces/Civil Armed Forces only.
b)	i. In case of the widowed/divorced daughters become entitled to draw such pension for full 25 years or un-expired portion of 25 years. ii. Whether the said O.M. is also applicable on unmarried/widowed /divorced daughters, who are fully dependent on pensioners/parents.	The Special Family Pension after the death or ineligibility of the spouse/first recipient shall remained admissible for accumulated period of 25 years only, to the family members as per eligibility criteria, share of Special family pension, priority and manner set in Pension Regulations Vol-I (Armed Forces), 2010.
c)	i. Whether this OM is also applicable on existing special family pensioners/recipients who are second recipients and have already completed 25 years or more. Whether their pension may be discontinued w.e.f. 10.09.2024 or 25 years are counted from the date of this OM. ii. Whether the pension of unmarried / widow / divorced daughters who have already drawn their pension for more than 25 years as on 10-09-2024 i.e. issuance of ibid OM, would be stopped or otherwise. iii. Whether the defined period i.e. 25 years for second recipient be considered retrospectively? If yes, how much period will be considered for retrospective effect?	i. The condition of 25 years is not applicable to existing Special Family Pensioners who shall be treated as per the terms and conditions under which they were originally granted Special Family Pension. However, the rate revised under para 1(iii) of Finance Division's O.M. dated 10.09.2024 will be admissible to existing Special Family Pensioners w.e.f. 10.09.2024. ii. As above. iii. As above.

d)	<p>i. After disqualification of one member, whether next member is also entitled for 25 years or unexpired portion of 25 years or otherwise?</p> <p>ii. Age limit will be observed as per Rule 108 (b,c,d,e and f) of pension regulations Vol-I, 2010 or not?</p> <p>iii. After disqualification of 2nd life dependent pension/special family pension, whether the restriction of special family pension to 3rd life imposed vide Finance Division's u.o. No. F.2 (4)-Reg.6/2010-331 dated: 22-04-2014 has been terminated or otherwise.</p>	<p>i. The next eligible member is also entitled for un-expired portion of 25 years.</p> <p>ii. Yes.</p> <p>iii. No change.</p>
e)	<p>i. The rate of Special Family Pension after the death of 1st recipient is enhanced to 50% of last pension drawn of 1st recipient. Whether such increase in pension will be calculated on basic pension i.e. Net Family pension without increases or the monthly pension being drawn at the time of death?</p> <p>ii. The question arises that what is meant by last drawn pension?</p>	<p>i. Query is not clear, o/o the AGPP, may want to submit separate detailed reference for it along-with example cases.</p> <p>ii. As above.</p>

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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.
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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, 8th Floor, New Custom House, Karachi.
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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)).

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Government of Pakistan
Finance Division
(Regulations Wing)

F.No. 9(3)R-6/2024-264

Islamabad, the 10th September, 2024

OFFICE MEMORANDUM

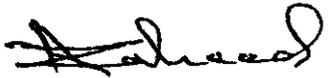
Subject:- VOLUNTARY RETIREMENT PENALTIES

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, there shall be penalties on voluntary retirement as follows:

A Federal Government employee may opt for retirement after putting in 25 years of service; however, the employee shall be liable to a flat reduction rate of 3% per year in gross pension based on the number of completed months from the date of retirement to the date of superannuation. Such flat reduction in gross pension shall be capped at 20%.

Provided that in cases of Armed Forces and Civil Armed Forces voluntary retirement penalties will apply only if retirement is sought /granted prior to the prescribed Rank Service.

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


(Abdul Waheed Memon)
Deputy Secretary(R-III)
Ph. # 051-9245839

All Ministries/Divisions/CGA/AGPR/MAG

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(Regulations Wing)

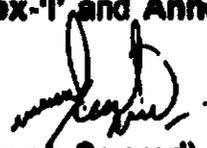
No. F. 9(3)/Reg.6/2024-264

Islamabad, the 3rd January, 2025.

OFFICE MEMORANDUM

Subject : } **SPECIAL FAMILY PENSION**
 } **VOLUNTARY RETIREMENT PENALTIES**

The undersigned is directed to refer Finance Division's O.M. No. F. 9(3)R-6/2024-264 dated: on the above subject(s) and it is inform that Different organizations/departments have raised number of queries for necessary clarification. The responses to those queries are provided at attached Annex-'I' and Annex- 'II' for your information and necessary implementation, please.


(Nayab Sayyed)
Deputy Secretary (R-III)

All Ministries/Divisions/CGA/AGPR/MAG

Subject: Voluntary Retirement Penalties

Sr No.	Questions	Clarification of Finance Division
a)	<p>i. Whether 3% annual flat reduction applicable to government employees who have opted for voluntary retirement before issuance of Finance Division O.M. 10-09-2024 and currently on Leave Preparatory to Retirement (LPR), or availing encashment of LPR, or those under a notice period?</p> <p>ii. Whether the said O.M. is applicable to existing employees or will be applicable or will these be applicable on new entrants only.</p>	<p>The decision does not apply to the government employees currently on Leave Preparatory to Retirement (LPR), or availing encashment of LPR, or those under a notice period for premature (voluntary) retirement. However, the reduction will be applied to the gross pension of all those employees who have or would have applied for premature (voluntary) retirement on or after the issuance of the Finance Division's O.M dated: 10-09-2024.</p>
b)	<p>i. As per existing pension formula, a maximum benefit of 30 years of service is admissible in pension. If a pensioner served for more than 30 years and got voluntary retirement, a reduction of 3% per year in gross pension from the date of retirement to the date of superannuation will result in double financial loss to him/her as on the other side there is no benefit for extra years of service beyond 30 years and on the other side 3% reduction in gross pension per year from date of retirement to date of superannuation. In this regard, two different views come forth; <u>either the service benefits for pension may be extended to the actual length of service (beyond 30 years of service) or the reduction policy may be limited to 30 years of service rather than to date of superannuation.</u></p> <p>ii. Whether the 3% reduction rate shall also be applicable on civil employee after completion of 30 years.</p>	<p>Noted.</p> <p>Yes.</p>

c)	How 3% deduction will be applied on gross pension?	Difficulty in this calculation may be conveyed clearly for proper appreciation of the issue.
d)	Whether the said deduction will be restored or not on completion of 60 years?	The deduction Will not be restored.

Government of Pakistan
Finance Division
(Regulations Wing)

No.F. 9(3)-Reg.6/2024-300

Islamabad, the 10th October, 2024

OFFICE MEMORANDUM

Subject:- **ORDINARY FAMILY PENSION.**

The undersigned is directed to refer Finance Division's O.M. F.No.9(3)R-6/2024-264 dated 10.09.2024 on the subject noted above and to state that queries in this context have been received in Finance Division from different quarters inquiring "whether decision conveyed vide above O.M. is applicable to existing family pensioners who are in receipt of pension and have completed 10 years/age of 21 years as the case may be, and whether their pension may be discontinued on 10.09.2024 or they are entitled to draw their pension as per previous family pension rules".

2. It is clarified that the decision does not apply to current family pensioners, as indicated by the use of the adverb "henceforth" in the ruling. However, it will be applicable to those who become eligible for family pension on or after the issuance of the Finance Division's O.M. dated 10-09-2024.



(Abdul Waheed Mamon)
Deputy Secretary (R-III)
Ph No. 051-9245839

ALL MINISTRIES/DIVISIONS/DEPARTMENTS:

(15)

Government of Pakistan
Finance Division
(Regulations Wing)

F.No. 9(3)R-6/2024-403

Islamabad, the 1st January, 2025

OFFICE MEMORANDUM

Subject:- FUTURE INCREASE METHODOLOGY IN 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 future increase methodology in pension shall be as under:

- a. The net pension [Gross Pension less Commuted portion of Pension] calculated at the time of retirement will be termed as baseline pension.
- b. Any increase in pension shall be granted on baseline pension.
- c. Each increase shall be maintained as a separate amount until the time, the Federal Government decides to review and authorize any additional pensionary benefits.
- d. Baseline pension will be reviewed by Pay and Pension Committee after every 3 years.

Provided that the current pension of existing pensioners on the date of issuance of this O.M. shall be considered as baseline pension.

Provided further that baseline pension is deemed to include restored commuted portion of pension as and when restored.

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

Government of Pakistan
Finance Division
(Regulations Wing)

16

F.No. 9(3)R-6/2024 . 4c 1

Islamabad, the 1st 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

(17)

Government of Pakistan
Finance Division
(Regulations Wing)

F.No. 9(3)R-6/2024 - 402

Islamabad, the 1st January, 2025

OFFICE MEMORANDUM

Subject:- MULTIPLE PENSIONS

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, in an event where a person becomes entitled to more than one pensions, such person shall only be authorized to opt to draw one of the pensions, provided that;

- i. Where an in-service Federal Government employee becomes entitled to a pension, such Federal Government employee shall not be eligible to receive such pension.
 - ii. The in-service/pensioner spouse shall be eligible for pension of his/her spouse in addition to his/her own pay/pension.
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