



NO.FD.SR-III-4-237/2024  
GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT

Dated: Lahore, the 30<sup>th</sup> May, 2025

From

**Mr. Mujahid Sherdil**  
Finance Secretary

To

1. Additional Chief Secretary, South Punjab
2. All Administrative Secretaries to Government of the Punjab
3. The Secretary to Governor, Punjab, Lahore
4. The Secretary to Chief Minister, Punjab, Lahore
5. The Military Secretary to Governor, Punjab, Lahore
6. All Commissioners in the Punjab
7. All Deputy Commissioners in the Punjab
8. All Heads of Attached Departments in the Punjab
9. The Registrar, Lahore High Court, Lahore
10. All District & Sessions Judges in the Punjab
11. The Secretary, Punjab Public Service Commission, Lahore
12. The Secretary, Punjab Provincial Assembly, Lahore
13. The Provincial Director, Local Fund Audit, Punjab, Lahore
14. The Chief Inspector of Treasuries & Accounts, Punjab, Lahore
15. The Chief Pilot, VIP Flight, Lahore

Subject: **CLARIFICATION REGARDING AMENDMENTS IN THE PUNJAB CIVIL SERVICES PENSION RULES VIDE NOTIFICATION BEARING NO.FD.SR-III-4-244/2023 (B). DATED 02-12-2024**

I am directed to refer to this Department's Notification bearing NO.FD.SR-III-4-244/2023(B), dated 02-12-2024 on the subject cited above and certain common queries in this regard are clarified for the convenience and guidance of all the concerned as under:

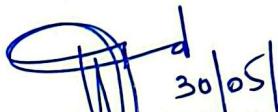
SR.#	QUERIES	CLARIFICATIONS
i)	What will be date of effectiveness of the Finance Department's Notification bearing No.FD.SR-III-4-244/2023(B) dated 02.12.2024?	The Finance Department's Notification bearing No.FD.SR-III-4-244/2023(B), dated 02.12.2024 is applicable for those who retire or die on or after 02.12.2024.
ii)	Whether the amendments in the Punjab Civil Services Pension Rules notified vide notification dated 02.12.2024 are applicable to the pensioners / family pensioners (i.e. sons, un-married daughters, widowed / divorced daughters, un-married sisters etc.), except the spouse, who were eligible for family pension as on 01-12-2024 have also become ineligible for further receipt of pension or otherwise?	As stated above. The earlier retirement cases for those who retired / died before 02-12-2024, their cases for grant of pension / family pension will be examined and processed as per the Punjab Civil Services Pension Rules applicable before the said Notification dated 02.12.2024. Existing family pensioners will continue drawing family pension as per previous Punjab Civil Services Pension Rules. However, after the ineligibility / death of spouse on or after 02.12.2024, pension will not be transferable

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		to any other family member. Further, in case any eligible family member is already drawing family pension under previous Punjab Civil Services Pension Rules, he / she will continue drawing the same till the date of his / her entitlement. After his/her ineligibility / death on or after 02.12.2024, family pension will be stopped / not transferable.
iii)	After the said amendments, whether grant of pension / family pension will be granted from the date of entitlement <b>or</b> date of case receipt at the office <b>or</b> date of sanction order?	Pension / family pension will be granted under the relevant pension rules applicable on the date of entitlement.
iv)	In the light of above said notification, the family pension has been restricted to the extent of spouse only and that too for 10 years or till re-marriage of the widow whichever is earlier, except for issueless spouse. The question arises whether the period of 10 years will be calculated from the date of sanction of the family pension to the already existing family pensioners or from the date of the above referred notification i.e. 02-12-2024?	If the family pension was due before 02.12.2024, spouse will remain entitled for family pension as per previous Punjab Civil Services Pension Rules. However, in case the entitlement of family pension became due on or after 02.12.2024, such family pension cases will be processed as per Finance Department's Notification No. FD-SR-III-4-244/2023(B) dated 02.12.2024 and 10 years will be calculated from the date of his/her entitlement.
v).	Whether the family pension is to be stopped when the widow / spouse has already completed 10 years of receiving family pension as on 01-12-2024?	They will continue to draw family pension as per the previous Punjab Civil Services Pension Rules. However, in case of termination of family pension due to remarriage or death on or after 02-12-2024, the entitlement will be determined under notification No.FD-SR-III-4-244/2023(B) dated 02.12.2024.
vi)	<p>Whether the basic pay of July 2024, July 2023 and July 2022 of the Civil servant retiring after 02.12.2024 and before 01.07.2025 shall be taken for average emoluments i.e. <math>(\text{July 2024} + \text{July 2023} + \text{July 2022})/3</math>.</p> <p><b>OR</b></p> <p>The average shall be taken from the basic pay of all 36 months starting from the 1<sup>st</sup> July 2022 to 30 June 2024.</p> <p><b>OR</b></p>	The basic pay, including personal pay of 1 <sup>st</sup> July 2024, 1 <sup>st</sup> July 2023 and 1 <sup>st</sup> July 2022 of the Civil servant retiring on or after 02.12.2024 and before 01.07.2025 shall be taken for average emoluments i.e. $(1^{\text{st}} \text{ July 2024} + 1^{\text{st}} \text{ July 2023} + 1^{\text{st}} \text{ July 2022})/3$ .

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	The average of the pay drawn in the last 36 months of the civil servant including the month of retirement.	
vii).	Whether the benefit of Notional increment, Special Pay, Qualification Pay, Technical pay and Senior Post Allowance has been discontinued or they will continue to be added in the average pay for calculation of pension.	As per Finance Department's Notification bearing No.FD.SR-III-4-244/2023(B), dated 02-12-2024 the last 03 years average basic pay, as defined in substituted rules 4.4(4) of the Punjab Civil Services Pension Rules, including personal pay of the Government servant starting from first day of July of last three years prior to retirement, shall be considered for pension calculation. However, Notional increment, Special Pay, Qualification Pay, Technical pay and Senior Post Allowance shall not be added in the average pay for calculation of pension.
viii.	U The Finance Department's Notification bearing No.FD.SR-III-4-244/2023(B), dated 02-12-2024 provides that annual pension increase shall be granted at the rate of 50% of the Adhoc Relief Allowance sanctioned for the respective financial year. The question is that whether the Government servants retired on or after 02-12-2024 will also be entitled for grant of 50% Adhoc Relief Allowance for the year 2011,2015,2022, 2023 and 2024.	The principle of future pension increase has been laid down in this proviso. The rate of increase in pension will be 50% of adhoc relief allowance as and when announced in future for the subsequent financial year. In case adhoc relief allowance is not granted by the Government in a particular year, then there will be no pension increase for that year. No previous adhoc relief allowance for any financial year will be allowed on or after 02-12-2024.
ix.	Whether the decision for calculation of gross pension as well as reduction factor will be applicable to the government employees who have opted for voluntary retirement before issuance of Finance Department's Notification dated 02-12-2024 or going to be superannuated and currently on Leave Preparatory to Retirement (LPR), or availing encashment of LPR, or those under a notice period and their retirement date was due on or after coming into force of the said amendments?	The decision is applicable 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) as their date of such retirement falls on or after 02-12-2024.
x.	Whether the reduction factor will be applicable on proportionate basis or a round figure will be taken if the age of the retiring person is over and above the age on which reduction factor is applicable?	In such cases the reduction factor will be taken on the basis of round figure of complete years of his / her age while ignoring months and days of respective year of age. For example:

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		<p>(i) If a voluntarily retiring government servant has age of 58 years 05 months then reduction factor of 4% will be applicable.</p> <p>(ii) If a voluntarily retiring government servant has age of 58 years and 07 months then reduction factor of 4% will be applicable.</p> <p>(iii) If a voluntarily retiring government servant has age of 58 years and 11 months and 29 days then reduction factor of 4% will be applicable</p>

2. I am further directed to state that in case of any confusion / query, further guidance may be sought from the Finance Department.

  
 30/05/2025  
 (AMJAD HASSAN)  
 DEPUTY SECRETARY (SR)

**NO.& DATE EVEN:**

A copy is forwarded for information and necessary action to the:

- 1) Accountant General, Punjab, Lahore
- 2) All District Accounts Officers in the Punjab
- 3) Treasury Officer, Lahore

  
 (FAZAL RAHIM)  
 SECTION OFFICER (SR-III) 30/05/2025

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to the:

1. Joint Secretary, Government of Pakistan, Finance Division(Regulations Wing), Islamabad
2. Finance Secretary, Government of Sindh, Karachi
3. Finance Secretary, Government of Khyber Pakhtunkhwa, Peshawar
4. Finance Secretary, Government of Baluchistan, Quetta
5. Finance Secretary, Azad Government of the State of Jammu & Kashmir, Muzaffarabad
6. Finance Secretary, Government of Gilgit Baltistan, Gilgit
7. System Analyst, Government of the Punjab, Finance Department for uploading on Departmental Website.

  
 (FAZAL RAHIM)  
 SECTION OFFICER (SR-III) 30/05/2025