



To  
The Chief Inspector of Treasuries & Accounts  
Punjab, Lahore

Attention: Deputy Treasury Officer

**SUBJECT: REQUEST FOR ISSUANCE OF ADVICE WITH REFERENCE TO INCLUSION OF ANNUAL INCREMENTS FOR THE PURPOSE OF PENSION EARNED BY THE FAMILY AGAINST OSD POST AFTER THE DEATH OF CIVIL SERVANT.**

I am directed to refer to your letter bearing No.IT(FD)(TT)6-11/2019 (Pt-II), dated 28.03.2024 on the subject noted above. → pg 215

2. The case has been examined in the light of advices already issued vide this Department's letters bearing No.FD.SR-III-4-12/2018, dated 11.04.2018 and letter bearing No.FD.SR-III-4-77/2020, dated 08.04.2020 and points raised in your letter under reference is replied as under:

Sr.#	Points raised by CIO T&A	Reply of F.D
i.	Which last pay drawn may be taken for calculation of family pension against the OSD post created in favour of the eligible family member of the deceased?	The pay on the date superannuation will be taken as last pay drawn as already clarified vide this Department's letter bearing No.FD.SR-III-4-12/2018, dated 11.04.2018 (copy enclosed).
ii.	Which length of service may be taken at the time of death or presumed date of superannuation against which pay has been drawn against the OSD?	The cut-off date for calculation of net qualifying service would be date of superannuation as already clarified vide this Department's letter bearing No.FD.SR-III-4-12/2018, dated 11.04.2018.
iii.	Which rate of commutation factor would be applicable at the time of death or at the time of presumed date of superannuation against which pay has been drawn against the OSD?	The commutation of pension is optional in terms of Rule 8.2 of the Punjab Civil Services Pension Rules (copy enclosed) readwith Para 16(b) of the Finance Department's circular letter No.FD.PC-2-1/2001, dated 22.10.2001 (copy enclosed). When the pensioner died during service, therefore, he did not exercise his option, so no case of commutation is made out. The family will only be entitled to draw gratuity equal to the commuted value of 1/4 <sup>th</sup> of the his full pension in terms of Rule 4.6(3) (a) of the Punjab Civil Services Pension Rules (copy enclosed) as already clarified vide this Department's letter bearing No.FD.SR-III-4-77/2020, dated 08.04.2020 (copy enclosed). However, age rate of commutation factor on the date of superannuation will be taken as already clarified vide this Department's letter bearing No.FD.SR-III-4-12/2018, dated 11.04.2018.



(TT)

(FAZAL RAHIM) 12/06/2024  
SECTION OFFICER (SR-III)





**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

Dated Lahore, the 11<sup>th</sup> April, 2018

To

The Deputy Treasury  
Officer (North)  
Inspectorate of Treasuries  
& Accounts, Punjab  
LAHORE

**SUBJECT: FAMILY PENSION CASE OF MR EHSAN AHMAD MANJ  
(LATE), EX-DISPENSER/CHIEF TECHNICIAN (BS-16)**

Please refer to your letter No.IT(N)Gen/1-37/2016 (Misc) Dated  
23<sup>rd</sup> January, 2018 on the subject noted above.

2. The case has been examined and it is observed that:-

Sr No.	Query	Reply
1	Which pattern of pension is correct, A or B?	Pattern 'A' is carrying correct calculations.
2.	What would be cut-off date for calculation of Net Qualifying Service?	The cut off date for calculation of "Net Qualifying Service" would be date of superannuation.
3.	Which pay would be taken as last pay drawn?	The pay on the date of superannuation will be taken as last pay drawn.
4.	Which age rate may be taken for calculation of commutation?	The age rate prevalent on the date of superannuation will be taken.

*(Signature)*  
**(MUHAMMAD SHARIF NADEEM)  
(SECTION OFFICER (SR-III))**

*o/c*  
*16/4/18*  
*12-4-18*





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042-9211072-73



MENT"  
FD)(TT)6-11/2019 (Pt-II)  
INSPECTORATE OF TREASURIES & ACCOUNTS  
GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT  
118-C, Muslim Town, Lahore, Ph: 042-99211093  
E-mail: cioffd@punjab.gov.pk  
Dated Lahore, the 27<sup>th</sup> June, 2024

To

✓ The Inspector of Treasuries & Accounts,  
Faisalabad & Sargodha Divisions,  
O/o District Accounts Officer,  
Faisalabad

Inspector of Treasuries & Accounts  
Finance Department.

Subject:

REQUEST FOR ISSUANCE FOR ADVICE WITH REFERENCE TO  
INCLUSION OF ANNUAL INCREMENTS FOR THE PURPOSE OF  
PENSION EARNED BY THE FAMILY AGAINST O.S.D POST AFTER  
THE DEATH OF CIVIL SERVANT.

I am directed to refer to your office letter No.IOT/FSD-SGD/HM/566 dated:  
22.03.2024, on the subject cited above, and to enclose advice, along-with enclosures, received  
from the Section Officer (SR-III), Government of the Punjab, Finance Department vide No.FD-  
SR-III-4-77/2020 dated: 12.06.2024, for proceeding further in the matter.

DEPUTY TREASURY OFFICER



**"SAVE TREES & PROTECT ENVIRONMENT"**

**042-99213196**



No.FD-SR-III-4-77/2020  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated: Lahore, the April, 2020

8th

To



The Accounts Officer (Pen-I)  
Office of the Accountant General  
Punjab, Lahore

**SUBJECT: CLARIFICATION REGARDING COUNTING OF SERVICE & INCREMENT DURING THE PERIOD OF O.S.D**

I am directed to refer to your letter No.PEN-I/Coord.-Finance /HM/4258, dated 10<sup>th</sup> March, 2020 on the subject and to state that the case has been examined and it is observed as under:

Sr. No.	Queries of A.G. Office	Reply by Finance Department
1.	The service from 15.06.2017 to 14.03.2018 and increments during OSD period will be counted for pension or otherwise.	The service from 15.06.2017 to 14.03.2018 alongwith increments earned thereto is reckonable towards pension in terms of Rule 4.4(4)(a) of The Punjab Civil Services Pension Rules.
2.	The instant case will be treated as death in service or otherwise.	Mr. Shabbir Khan died while in service on 15.06.2017. His case falls under the provisions of Finance Department's circular letter FD.SR-I-3-10/2004, dated 15.08.2017. Therefore, it would be considered as death in service case.
3.	What rate of commutation will be applied?	The commutation of pension is optional in terms of Rule 8.2 of The Punjab Civil Services Pension Rules read with Para 16(b) of Finance Department's circular letter No FD PC 2-1/2004

*MS*



dated 22.10.2001. When the pensioner died during service, therefore, he did not exercise his option, so no case of commutation is made out. The family will only be entitled to draw Gratuity equal to the commuted value of 1/4<sup>th</sup> of his full pension. Reliance is made upon Rule 4.6(3) (a) of The Punjab Civil Services Pension Rules.

*Muhammad Sharif Nadeem*

*M/S*

(MUHAMMAD SHARIF NADEEM)  
SECTION OFFICER (SR-III)