



GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE  
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No.F.1(2)IMP/2026

Islamabad, the 21<sup>st</sup> July , 2026

## **OFFICE MEMORANDUM**

**SUBJECT: REVISION OF BASIC PAY SCALES AND ALLOWANCES OF CIVIL SERVANTS OF THE FEDERAL GOVERNMENT 2026**

The Federal Government has approved revision of Basic Pay Scales & Allowances with effect from 1<sup>st</sup> July, 2026 for the civil employees of Federal Government, paid out of civil estimates and defense estimates as detailed in the following paragraphs:

### Part-I (Pay.)

2. Revision of Basic Pay Scales:

The Basic Pay Scales (BPS)-2026 have been introduced by merging Ad-hoc Relief Allowance-2022 and Ad-hoc Relief Allowance-2025. The Basic Pay Scales-2026 shall replace the Basic Pay Scales-2022 with effect from 01-07-2026 as given at the end of this Office Memorandum.

3. Fixation of Pay of the existing employees:

i) The basic pay of an employee in service on 30-06-2026 shall be fixed in the Basic Pay Scales-2026 on point to point basis i.e. at the stage corresponding to that occupied by him/her above the minimum of Basic Pay Scales-2022;

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 30-06-2026, he/she shall continue to draw such pay in the Basic Pay Scales-2026 at the revised rates.

4. Annual increment:

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

### Part-II (Allowances)

5. Ad-hoc Allowances:

Upon introduction of BPS-2026 the following Ad-hoc Relief Allowances granted w.e.f. 01-07-2022 and 01-07-2025 shall cease to exist with effect from 01-07-2026:

| S. No. | Name of Ad-hoc Relief Allowance              | Office Memorandum and Date            | Admissible Rates                          |
|--------|----------------------------------------------|---------------------------------------|-------------------------------------------|
| i      | Ad-hoc Relief Allowance-2022<br>(01-07-2022) | F.1(2)Imp/2022-283, dated 01-07-2022. | 15% of the running basic pay of BPS-2017. |
| ii     | Ad-hoc Relief Allowance-2025<br>(01-07-2025) | F.1(1)Imp/2025, dated 04-07-2025.     | 10% of the running basic pay on BPS-2022. |

6. Ad-hoc Relief Allowance-2026:

- a. An Ad-hoc Relief Allowance-2026 @ 7% of the running basic pay of BPS-2026 shall be allowed to the civil employees of the Federal Government as well as civilians paid out of Defence estimates including contingent paid staff and contract employees employed against civil posts in Basic Pay Scales on standard terms and conditions of contract appointment with effect from 01-07-2026 till further orders;
- b. The Ad-hoc Relief Allowance will be subject to Income Tax;
- c. The Ad-hoc Relief Allowance will be admissible during leave and entire period of L.P.R. except during extra ordinary leave;
- d. 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;
- e. The Ad-hoc Relief Allowance will not be admissible to the employees during the tenure of their posting/deputation abroad;
- f. 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;
- g. The Ad-hoc Relief Allowance will be admissible during the period of suspension;
- h. 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.

7. 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 to 22 of Judiciary shall stand frozen at the level of its admissibility as on 30-06-2026.

8. Option:

(1) The Ministry/Division/Department/Office to which an employee belongs and/or on whose pay roll he/she is borne shall obtain an irrevocable 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-2022 or in the Scheme of Basic Pay Scales-2026 as specified in this Office Memorandum.

(2) 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-2026.

9. 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.

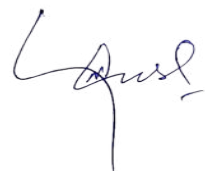
10. Anomalies:

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-2026.

11. **Existing Pay Scales-2022 and Revised Pay Scales-**

| BASIC PAY SCALES OF THE CIVIL SERVANTS |        |       |        |        |                       |       |        |
|----------------------------------------|--------|-------|--------|--------|-----------------------|-------|--------|
| Basic Pay Scales-2022                  |        |       |        | Stages | Basic Pay Scales-2026 |       |        |
| BPS                                    | MIN    | INCR  | MAX    |        | MIN                   | INCR  | MAX    |
| 1                                      | 13,550 | 430   | 26,450 | 30     | 16,280                | 520   | 31,880 |
| 2                                      | 13,820 | 490   | 28,520 | 30     | 16,600                | 590   | 34,300 |
| 3                                      | 14,260 | 580   | 31,660 | 30     | 17,130                | 700   | 38,130 |
| 4                                      | 14,690 | 660   | 34,490 | 30     | 17,650                | 800   | 41,650 |
| 5                                      | 15,230 | 750   | 37,730 | 30     | 18,300                | 910   | 45,600 |
| 6                                      | 15,760 | 840   | 40,960 | 30     | 18,930                | 1,010 | 49,230 |
| 7                                      | 16,310 | 910   | 43,610 | 30     | 19,590                | 1,100 | 52,590 |
| 8                                      | 16,890 | 1,000 | 46,890 | 30     | 20,290                | 1,210 | 56,590 |
| 9                                      | 17,470 | 1,090 | 50,170 | 30     | 20,990                | 1,310 | 60,290 |
| 10                                     | 18,050 | 1,190 | 53,750 | 30     | 21,680                | 1,430 | 64,580 |
| 11                                     | 18,650 | 1,310 | 57,950 | 30     | 22,410                | 1,580 | 69,810 |
| 12                                     | 19,770 | 1,430 | 62,670 | 30     | 23,750                | 1,720 | 75,350 |
| 13                                     | 21,160 | 1,560 | 67,960 | 30     | 25,420                | 1,880 | 81,820 |

|    |         |       |         |    |         |        |         |
|----|---------|-------|---------|----|---------|--------|---------|
| 14 | 22,530  | 1,740 | 74,730  | 30 | 27,060  | 2,090  | 89,760  |
| 15 | 23,920  | 1,980 | 83,320  | 30 | 28,730  | 2,380  | 100,130 |
| 16 | 28,070  | 2,260 | 95,870  | 30 | 33,720  | 2,720  | 115,320 |
| 17 | 45,070  | 3,420 | 113,470 | 20 | 54,140  | 4,110  | 136,340 |
| 18 | 56,880  | 4,260 | 142,080 | 20 | 68,330  | 5,120  | 170,730 |
| 19 | 87,840  | 4,530 | 178,440 | 20 | 105,510 | 5,450  | 214,510 |
| 20 | 102,470 | 6,690 | 196,130 | 14 | 123,090 | 8,040  | 235,650 |
| 21 | 113,790 | 7,420 | 217,670 | 14 | 136,680 | 8,920  | 261,560 |
| 22 | 122,190 | 8,710 | 244,130 | 14 | 146,770 | 10,470 | 293,350 |



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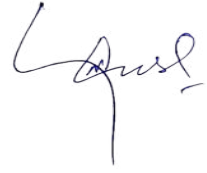
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