


# FORM OF ORDER SHEET

Court of \_\_\_\_\_

**Appeal No.** 1133/2023

S.No.	Date of order proceedings	Order or other proceedings with signature of judge
1	2	3
1-	18/05/2023	<p>The appeal of Mr. Muhammad Arshad presented today by him. It is fixed for preliminary hearing before Single Bench at Peshawar on _____</p> <p>By the order of Chairman  For REGISTRAR.</p>

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL,  
PESHAWAR.

Service Appeal No. 1133 of 2023

Mohammad Arshad ----- Appellant.

VERSUS

The Provincial Government through Chief Secretary, Khyber Pakhtunkhwa and three others ----- Respondents.


APPEAL UNDER SECTION-4 OF THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL ACT, 1974 (KHYBER PAKHTUNKHWA ACT NO. 1 OF 1974) AGAINST THE NON-PAYMENT/STOPPAGE OF EXECUTIVE ALLOWANCE ALONG WITH ALL CONSEQUENTIAL BENEFITS I.E., RESIDENTIAL TELEPHONE, NEWSPAPER AND POL BILL COST, NON-ALLOTMENT OF OFFICIAL VEHICLE AND OTHER FRINGE BENEFITS ETC. FROM 08.03.2022 to 19.12.2022 AND ALSO IN FUTURE.

**Prayer:** (i) The part of condition of the Finance Department notification dated 02.02.2018 i.e. "Executive Allowance will not be admissible to OSD posts", has been declared as null and void and the appellant was held entitled to Executive Allowance along with all consequential benefits vide the Khyber Pakhtunkhwa Service Tribunal judgement/order dated 09.06.2021 passed in Service Appeal No. 1132/2019; therefore, the respondents may be directed to make payment to the appellant of unpaid Executive Allowance along with all consequential benefits i.e., residential telephone, newspaper and POL bill cost for the period from 08.03.2022 to 19.12.2022, allotment of official vehicle and other fringe benefits etc. along with cost of litigation. (ii) The respondents may be directed not to stop all these benefits to the appellant in future. (iii) Similarly, any other law/rule/instructions/notification if any is also ultra-vires of second proviso to section 10 of the Civil Servants Act, 1973, may be declared as illegal and therefore, null and void ab-initio if any.

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Dated 17.05.2023 Appellant-in-Person

  
17.05.2023  
Mohammad Arshad, PCS(SG-BPS-20)

Text of the Appeal  
PP-1-5

~~PP-1-5~~ ①

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL,  
PESHAWAR.

Service Appeal No. 1133 of 2023

Mohammad Arshad, PCS(SG-BPS-20), Mailing Address: House No. 11, Provincial Civil Officers Colony, Dabgari Gardens (New), Opposite Habib Medical Complex, Peshawar Cantt. CNIC No. 15402-9170027-1, Email Address: arshadedo@gmail.com, Mobile No. 0348-9745323 ----- Appellant.

VERSUS

1. The Provincial Government through Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
2. The Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
3. The Secretary Establishment Department, Khyber Pakhtunkhwa, Peshawar.
4. The Secretary, Finance Department, Khyber Pakhtunkhwa, Peshawar -----  
----- Respondents.

APPEAL UNDER SECTION-4 OF THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL ACT, 1974 (KHYBER PAKHTUNKHWA ACT NO. I OF 1974) AGAINST THE NON-PAYMENT/STOPPAGE OF EXECUTIVE ALLOWANCE ALONG WITH ALL CONSEQUENTIAL BENEFITS I.E., RESIDENTIAL TELEPHONE, NEWSPAPER AND POL BILL COST, NON-ALLOTMENT OF OFFICIAL VEHICLE AND OTHER FRINGE BENEFITS ETC. FROM 08.03.2022 to 19.12.2022 AND ALSO IN FUTURE.

**Prayer:** (i) The part of condition of the Finance Department notification dated 02.02.2018 i.e. "Executive Allowance will not be admissible to OSD posts", has been declared as null and void and the appellant was held entitled to Executive Allowance along with all consequential benefits vide the Khyber Pakhtunkhwa Service Tribunal judgement/order dated 09.06.2021 passed in Service Appeal No. 1132/2019; therefore, the respondents may be directed to make payment to the appellant of unpaid Executive Allowance along with all consequential benefits i.e., residential telephone, newspaper and POL bill cost for the period from 08.03.2022 to 19.12.2022, allotment of official vehicle and other fringe benefits etc. along with cost of litigation. (ii) The respondents may be directed not to stop all these benefits to the appellant in future. (iii) Similarly, any other law/rule/instructions/notification if any is also ultra-vires of second proviso to section 10 of the Civil Servants Act, 1973, may be declared as illegal and therefore, null and void ab-initio if any.

Respectfully sheweth that:-

**Facts of the Case**

1. The Government of Khyber Pakhtunkhwa, Establishment Department has ordered the posting/transfer of the appellant from the post of Member-I, Board of Revenue, Khyber Pakhtunkhwa and directed to report to Establishment Department vide notification No. SO(E-I)/E&AD/1-1/2022(V) dated 04.03.2022 (Annex-I).
2. The appellant has relinquished the charge of the former post on 07.03.2022 (A.N.) and submitted arrival report on 08.03.2022 (F.N.) in the Establishment Department (Annex-II).
3. The appellant as per Last Pay Certificate (LPC) dated 10.05.2022 issued by the Accountant General, Khyber Pakhtunkhwa, Peshawar office was entitled

~~2~~ (2)

to draw Executive Allowance at the rate of Rs. 171,285/- per month against the erstwhile post of Member-I, Board of Revenue, Khyber Pakhtunkhwa (Annex-III).

4. The Government of Khyber Pakhtunkhwa in the Finance Department on the request of Establishment Department has created OSD post for the appellant for the period from 08.03.2022 to 06.06.2022 vide its sanction letter No. BOIV/FD/2-21/2021-22/E&A/OSD dated 07.04.2022, extended for a period from 07.06.2022 to 06.09.2022 and further extended for the period from 07.09.2022 to 31.12.2022 vide sanction letter of even No. dated 14.06.2022 and 30.09.2022 respectively ( Annex-IV).
5. The appellant has not been paid Executive Allowance, telephone and newspaper bill, cost of POL and also stopped allotment of official vehicle by the Establishment Department/AG office from 08.03.2022 against the post of Officer on Special Duty (OSD-BPS-20). The copy of Monthly Salary Statement/Pay Roll for the Month of June, July, August, September, October, November and December, 2022, are attached herewith (Annex-V).
6. The Executive Allowance has been sanctioned to the tune of 1.5 Initial Basic Pay per month as per Pay Scale 2017 to PAS, PCS and PMS Officers working against scheduled posts of Establishment and Administration Department vide Government of Khyber Pakhtunkhwa in the Finance Department notification No. FD(SOSR-II)8-7/2016-17 dated 02.02.2018, which was subsequently amended vide notification No. FD(SOSR-II)2-5/2021-22(Executive Allow.) dated 07.07.2021 (Annex-VI). The apparent reason for non-payment of Executive Allowance to the appellant is the part of the condition of the notification which provides that "Executive Allowance will not be admissible to OSD posts."
7. The scheduled posts of Establishment and Administration Department in the appellant's case are the service/cadre posts of the petitioner/appellant, which have been mentioned in the Khyber Pakhtunkhwa Province Provincial Civil Service (Secretariat Group) Rules, 1997, notified at Page-218 and onwards of the Khyber Pakhtunkhwa Government Gazette Extraordinary dated 29<sup>th</sup> September, 1997 (Annex-VII). While in the case of PMS Officers, scheduled posts are mentioned in their respective service rules.
8. The part of the condition of the Finance Department notification dated 02.02.2018 i.e. "Executive Allowance will not be admissible to OSD posts", has been declared as null and void and the appellant was held entitled to Executive Allowance along with all consequential benefits vide the Khyber Pakhtunkhwa Service Tribunal judgement/order dated 09.06.2021 passed in Service Appeal No. 1132/2019 (Annex-VIII).

9. The appellant has filed Departmental Representation on 23.01.2023 and after waiting for compulsory statutory period of 90 days up to 23.04.2023, is filing the instant Service Appeal in this honourable tribunal. The limitation period for filing Departmental Representation is to be reckoned from 07.01.2023, the day the appellant came to know about the non-payment of Executive Allowance for the month of December, 2022. (Annex-IX).

**Grounds of the Case**

10. The appellant feeling aggrieved from the non-payment of Executive Allowance along with all consequential benefits i.e. telephone, POL and newspaper bill from 08.03.2022 to 19.12.2022, non-allotment of official vehicle etc. and also in future, submits the instant appeal on the following grounds amongst others:-
- i. That, the appellant has not been treated according to law, which is the inalienable right of every citizen, as enshrined in Article 4 of the Constitution of Islamic Republic of Pakistan, 1973. The adverse action against the petitioner is also in violation of fundamental right to fair trial and due process guaranteed under Article 10A of the Constitution.
  - ii. That, the second proviso to Section 10 of the Khyber Pakhtunkhwa Province Civil Servants Act, 1973 (Khyber Pakhtunkhwa Act No. XVIII of 1973) provides that "where a civil servant is required to serve in a post outside his service or cadre, his terms and conditions of service as to his pay shall not be less favourable than those to which he would have been entitled if he had not been so required to serve."
  - iii. That, the OSD post (BPS-20) against which the salary of the appellant has been drawn by the Establishment Department is not the service/cadre post of the petitioner because no-where OSD post is included in the category of posts mentioned in the Schedule of Posts appended to the Khyber Pakhtunkhwa Province Provincial Civil Service (Secretariat Group) Rules, 1997.
  - iv. That, the part of the condition of the Finance Department notification dated 02.02.2018 and 07.07.2021 i.e. "Executive Allowance will not be admissible to OSD posts" is in violation of second proviso to Section 10 of the Act *ibid*. It is ultra-vires of the basic law, illegal and void ab-initio. Therefore, has been declared as null and void and the appellant was held entitled to Executive Allowance along with all consequential benefits vide the Khyber Pakhtunkhwa Service Tribunal judgement/order dated 09.06.2021 passed in Service Appeal No. 1132/2019.
  - v. That, after 09.06.2021 i.e. the date on which the Khyber Pakhtunkhwa Service Tribunal has declared part of the Finance Department notification dated 02.02.2018 i.e. "Executive Allowance will not be admissible to



OSD posts" as null and void; the Provincial Government is committing a contempt of court to still deny the Executive Allowance along with all consequential benefits to the appellant. This order/judgement has got finality because the Provincial Government has also withdrawn its CPLA from the august Supreme Court of Pakistan.

- vi. That, the legal principle enunciated by the august Supreme Court of Pakistan in Para. 16 (citation C) of its judgement reported as 1996 SCMR 1185, titled, Hameed Akhtar Niazi-versus-The Secretary Establishment Division, Government of Pakistan & others is reproduced ad verbatim as follows: "We may observe that if the Tribunal or this Court decides a point of law relating to a terms of service of a civil servant which covers not only the case of the civil servant who litigated, but also of other civil servants, who may have not taken any legal proceedings; in such a case the dictates of justice and rule of good governance demand that the benefit of the above judgement may be extended to other civil servants, who may not be parties to the above litigation instead of compelling them to approach the Tribunal or any other legal forum."
- vii. That, the non-payment of Executive Allowance to the appellant is a continuous cause of action since 02.07.2022 to 07.01.2023, the day the pay was received for the period from 08.03.2022 to 30.06.2022 in the Monthly Salary Statement/Pay Roll for June 2022. The allowance has continuously remained unpaid in July, August, September, October, November and December, 2022 up to 07.01.2023, the day the copy of Monthly Salary Statement/Pay Roll for December, 2022 was received online from AG office on 07.01.2023. Similar is the case of non-payment of other charges. The limitation period for filing Departmental Representation is to be reckoned from 07.01.2023, the day the appellant came to know about the non-payment of Executive Allowance for the month of December, 2022.
- viii. That, the honourable Federal Service Tribunal has declared in numerous judgments namely 2006 PLC (C.S.) 1124 and 1995 PLC (C.S.) 1026 that in appeals relating to pays and allowances an aggrieved civil servant has a continuing cause of action.
- ix. That, making the appellant as OSD for such a long period of time is in violation of the judgement/order of the august Supreme Court of Pakistan in Constitutional Petition No. 23/2012, titled Anita Turab-v-Federation of Pakistan and reported as PLD 2013 SC 195. The concerned officers have committed a contempt of court.
- x. That, making the appellant as OSD for such a long period of time is also in violation of the Provincial Government own instructions issued vide

~~5~~ (5)

Establishment Department letter No. SOR.VI(E&AD)I-4/2005/Vol-II dated 27.02.2013 as a sequel to the above-judgement.


**PRAYER**

Keeping in view the above-mentioned facts and law on the subject, it is, therefore, prayed that:-

- (i) The part of condition of the Finance Department notification dated 02.02.2018 i.e. "Executive Allowance will not be admissible to OSD posts", has been declared as null and void and the appellant was held entitled to Executive Allowance along with all consequential benefits vide the Khyber Pakhtunkhwa Service Tribunal judgement/order dated 09.06.2021 passed in Service Appeal No. 1132/2019; therefore, the respondents may be directed to make payment to the appellant of un-paid Executive Allowance along with all consequential benefits i.e., residential telephone, newspaper and POL bill cost for the period from 08.03.2022 to 19.12.2022, allotment of official vehicle and other fringe benefits etc. along with cost of litigation.
- (ii) The respondents may be directed not to stop all these benefits to the appellant in future.
- (iii) Similarly, any other law/rule/instructions/notification if any is also ultra-vires of second proviso to section 10 of the Civil Servants Act, 1973, may be declared as illegal and therefore, null and void ab-initio if any.

Dated 17.05.2023

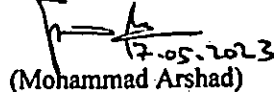
**Appellant-in-Person**

  
17.05.2023

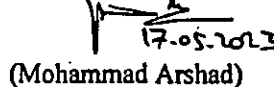
Mohammad Arshad, PCS(SG-BPS-20),  
Mailing Address: House No. 11, Provincial Civil Officers  
Colony, Dabgari Gardens (New), Opposite Habib Medical  
Complex, Dabgari Gardens, Peshawar Cantt. -  
CNIC No. 15402-9170027-1  
Email Address: arshadedo@gmail.com  
Mobile No. 0348-9745323

**Affidavit:** It is certified on oath that the contents of the appeal are true to the best of my knowledge and belief and nothing has been concealed from this honourable tribunal.

**Deponent**

  
17.05.2023  
(Mohammad Arshad)

**CERTIFICATE:** It is certified that no such other appeal has been filed previously in the instant matter before this tribunal.

  
17.05.2023  
(Mohammad Arshad)

6

Annex-I  
P-6



GOVERNMENT OF  
KHYBER PAKHTUNKHWA  
ESTABLISHMENT DEPARTMENT

Dated Peshawar March 4, 2027

NOTIFICATION

NO.SO(E)ESADN/1/2027 (IV). The following posts/positions of officers are hereby ordered in the public interest, with immediate effect.

S.R.#	NAME OF THE OFFICER	FROM	TO
1	Mr. Zaka Hussain Akbar (PAS BS-21)	Senior Member Board of Revenue, Khyber Pakhtunkhwa	Senior Member Board of Revenue Khyber Pakhtunkhwa vice Sr. No. 1 Secretary, Labour Department vice Sr. No. 2
2	Mr. Zaka Hussain Akbar (PCS LG BS-21)	Secretary, Labour Department	Secretary, Labour Department vice Sr. No. 2
3	Mr. Zaka Hussain Akbar (PCS LG BS-21)	Member-II, Board of Revenue	Report to Establishment Department
4	Mr. Muhammad Ali Shah (PCS LG BS-20)	Secretary, Housing Department	Secretary, Housing Department vice Sr. No. 2
5	Dr. Anwar Ali Khan (PAS BS-20)	Awaiting posting in Establishment Department	Report to Establishment Department
6	Mr. Muhammad Yaqub Akbarzada (PAS BS-20)	Secretary, Elementary & Secondary Education Department	Secretary, Elementary & Secondary Education Department vice Sr. No. 6
7	Mr. Motasim Gulati Shah (PAS BS-20)	Special Secretary, Local Government, Elections & Rural Dev. Department	Report to Establishment Department
8	Mr. Muhammad Arshad (PCS SG BS-20)	Member-I Board of Revenue	Director General, Commerce & Management Sciences, Khyber Pakhtunkhwa vice Sr. No. 12
9	Mr. Ghazanfar Ali (PMS BS-20)	Awaiting posting in Establishment Department	Member-I, Board of Revenue (OPS) vice Sr. No. 8
10	Mr. Fozal Khaliq (PAS BS-19)	Awaiting posting in Establishment Department	Member-II, Board of Revenue vice Sr. No. 3
11	Syed Muhammad Farruzaqain (PMS BS-20)	Director General, Population Welfare Khyber Pakhtunkhwa	Member-III, Board of Revenue, against the vacant post
12	Mr. Ihsanullah (PCS EG BS-20 a.c.b.)	Director General, Commerce & Management Sciences, Khyber Pakhtunkhwa	Director General, Population Welfare, Khyber Pakhtunkhwa vice Sr. No. 11
13	Ms. Ayesha Inson (BS-20)	Additional Director General, Population Welfare, Khyber Pakhtunkhwa	

CHIEF SECRETARY  
GOVERNMENT OF KHYBER PAKHTUNKHWA

ENDST. NO. & DATE EVEN.

Copy forwarded to the:-

1. Senior Member Board of Revenue, Khyber Pakhtunkhwa.
2. Additional Chief Secretary, P&D Department.
3. Principal Secretary to Governor, Khyber Pakhtunkhwa.
4. Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
5. All Administrative Secretaries to Govt. of Khyber Pakhtunkhwa.
6. All Divisional Commissioners in Khyber Pakhtunkhwa.
7. Accountant General, Khyber Pakhtunkhwa.
8. Director General, Commerce & Management Sciences, Khyber Pakhtunkhwa.
9. Director General, Population Welfare Khyber Pakhtunkhwa
10. All Deputy Commissioners in Khyber Pakhtunkhwa
11. Director (PD), Establishment Division, Islamabad.
12. Director General, Information & P.Rs Khyber Pakhtunkhwa.
13. Section Officer (E-S/PAS), Establishment Division, Islamabad.
14. PSO & PS to Chief Secretary, Khyber Pakhtunkhwa.
15. PS to Secretary (Estt)/Special Secretary (Estt)/Special Secretary (R)/PA to AS(Estt)/AS (HRD) SO(Secretary) SO(HRD-I) & SO(E-I) Establishment Deptt
16. PS to Secretary (Admn)/AS(Admn)/D.S.(Admn)/SO(Transport)/Estate Officer/DD(IT) and ACSO Cypher Administration Department.
17. Officers concerned.
18. Manager, Govt. Printing Press Peshawar.

(ZIA UL HAQ) 4/3/27  
SECTION OFFICER (ESTT-I)



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7

Annex - II  
Pages - 7-8

GOVERNMENT OF KHYBER PAKHTUNKHWA  
BOARD OF REVENUE  
REVENUE & ESTATE DEPARTMENT

Dated Peshawar the 9<sup>th</sup> March, 2022.

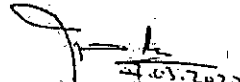
**CHARGE RELINQUISHMENT REPORT.**

In compliance with the Government of Khyber Pakhtunkhwa Establishment Department Notification No. SOE-I/E&AD/I-1-2022(V) dated 4th March 2022, I, Mohammad Arshad (PCS- SG -BPS-20), hereby relinquish the charge of the post of Member-I, Board of Revenue, Khyber-Pakhtunkhwa on 07.03.2022 (A.N.):

  
27.03.2022  
(Mohammad Arshad)  
Membr-I, Board of Revenue.

Copy forwarded for information to the :-

- 9/3/22
1. Secretary Establishment Department Khyber Pakhtunkhwa.
  2. Accountant General, Khyber Pakhtunkhwa, Peshawar.
  3. PS to Senior Member Board of Revenue.
- 9/3

  
27.03.2022  
Member-I,  
Board of Revenue

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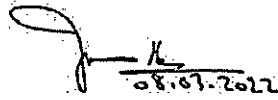
8

To

The Secretary to Govt. of Khyber Pakhtunkhwa,  
Establishment Department.

Subject: **ARRIVAL REPORT.**

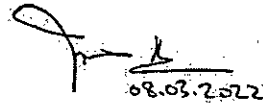
In compliance with the Establishment Department, Govt. of Khyber Pakhtunkhwa Notification bearing No. SO(E-I)E&AD/1-1/2022 (V) dated 04.03.2022, I, Mohammad Arshad (PCS SG BS-20) hereby submit my arrival report w.e.f 03.03.2022 (F.N).

  
08.03.2022

(MOHAMMAD ARSHAD)  
PCS SG BS-20

Copy to the:

1. Section Officer (E.I) E&A Department.
2. Section Officer, (Admn) E&AD.
3. Section Officer, (Secret), E&AD.

  
08.03.2022

(MOHAMMAD ARSHAD)  
PCS SG BS-20

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Annex-III  
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P.NO 44152



Office of the  
**ACCOUNTANT GENERAL**  
**KHYBER PAKHTUNKHWA PESHAWAR**  
TEL.# 091-9211250-53 FAX # 091-9211254

NO-PR-7 AR-07 MIXED, Page-176 2021-22: 78

Dated

To  
The ACCOUNTS OFFICER  
PR-5

Subject: LAST PAY CERTIFICATE IN RESPECT OF MR. MR. MUHAMMAD ARSIHAD, MEMBER (BPS-20) B.O.R

The above named officer has been transferred to your audit jurisdiction. His/her Personal File and Service Statement are sent herewith. His/her other particulars are as under:

He has been paid up to 07-03-2022

DEDUCTIONS		PAYMENTS	Rs
IT Payable	55,803	Basic Pay	114,190
GPF Balance	8,050	Qualification Pay	3,000
Benevolent Fund	1,500	Entertainment Allowance	600
HRA 5%	5,709	Orderly Allowance	14,000
RB & DC	2,000	Senior Post Allowance	1,250
		Utility Allowance 2007(Fix)	20,000
		Incentive Allowance 20%	4,669
		Medical Allow 15% (16-22)	4,418
		15% Adhoc Relief All-2013	2,190
		Adhoc Relief Allow @10%	1,471
		Adhoc Relief All 2016 10%	7,497
		Adhoc Relief All 2017 10%	11,419
		Executive Allowance	171,285
		Adhoc Relief All 2018 10%	11,419
		Secretariat Per Allow-30%	34,257
		Adhoc Relief All 2021 10%	11,419
		<b>Gross Pay and Allowances</b>	<b>413,084</b>

He/She is authorized to draw pay and allowances from \_\_\_\_\_ to \_\_\_\_\_ at the above rates. Overpayment of Pay and Allowances from \_\_\_\_\_ to \_\_\_\_\_ is recoverable at the above rates.

Handed over the charge on 07-03-2022 (A/N)

Availed leave on full/without pay ..... to .....

HRA Rs. \_\_\_\_\_ is recoverable.  
MCA Rs. \_\_\_\_\_ is recoverable.  
L.A Advance Rs. \_\_\_\_\_ is also recoverable.

*[Signature]*  
ACCOUNTS OFFICER (PR-07)  
3/10/15

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Amex-IV  
Page-10-12

1 4



**GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT**

Finance Department Chit Serrati Dist Peshawar <http://www.finance.gkp.gov.pk> [facebook.com/GovPKFD](https://www.facebook.com/GovPKFD) [twitter.com/GovPKFD](https://twitter.com/GovPKFD)

NO.BOIV/FD/2-21/2021-22/E&A/OSD

Dated Peshawar the 07/04/2022  
PS/Secy E&AD n.

To

Diary No. 3068

FTS No.

Date. 11-4-22

The Secretary to Government of Khyber Pakhtunkhwa,  
Establishment Department, Peshawar.

Subject:- CREATION OF OSD POST IN BS-20 IN RESPECT OF  
MR.MUHAMMAD ARSHAD (PCS SG BS-20).

Dear Sir,

I am directed to refer to your U.O. letter NO. SO(E-I)/E&AD/5-168/2022 (OSD) dated 01-004-2022 on the subject noted above and to state that Finance Department agrees to create OSD post in respect of Muhammad Arshad (PCS SG BS-20) with effect from 08.03.2022 to 06.06.2022 during the CFY 2021-22, subject to observance of all codal formalities.

2. The expenditure involved is chargeable under Grant No. 002 NC21002 (002) Function Classification 01-General Public Service, 015-General Services, 0151-Personnel Services, 015101-Establishment Services General Administration, PR4017-Establishment and Administration and will be met out within the sanctioned budget grant during current financial year 2021-22.

Yours faithfully,

*Farangis Azim*  
07/04/22

(FARANGIS AZIM)  
BUDGET OFFICER-IV

Endst: of even No. & Date.

Copy forwarded to the Accountant General, Khyber Pakhtunkhwa, Peshawar.

*[Signature]*  
13/4  
SO. (E-1)

*[Signature]*  
11/4

*Farangis Azim*  
07/04/22

BUDGET OFFICER-IV



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Finance Department Civil Secretariat Peshawar <http://www.finance.gkp.gov.pk> [facebook.com/GokPFD](https://www.facebook.com/GokPFD) [twitter.com/GokPFD](https://twitter.com/GokPFD)

NO.BOI/WD/ 2-21/2021+22/E&A/OSD

Dated Peshawar the 14/06/2022

To

FG/Secy E&AD KF

Diary No. 4924

FTS No.

Date. 15-6-22

The Secretary to Government of Khyber Pakhtunkhwa,  
Establishment Department, Peshawar.

Subject:- EXTENSION OF OSD POST IN REPECT MR.MUHAMMAD ARSHAD (PCS SG [BS-20] AWAITING POST IN ESTABLISHMENT DEPARTMENT.

Dear Sir,

I am directed to refer to your U.O. letter NO. SO(E-1)/E&AD/5-168/2022 (OSD) dated 09.06.2022 on the subject noted above and to state that Finance Department agrees to the extension of OSD post in respect of Muhammad Arshad (PCS SG BS-20) with effect from 07.06.2022 to 06.09.2022 during the CFY 2021-22, subject to observance of all codal formalities.

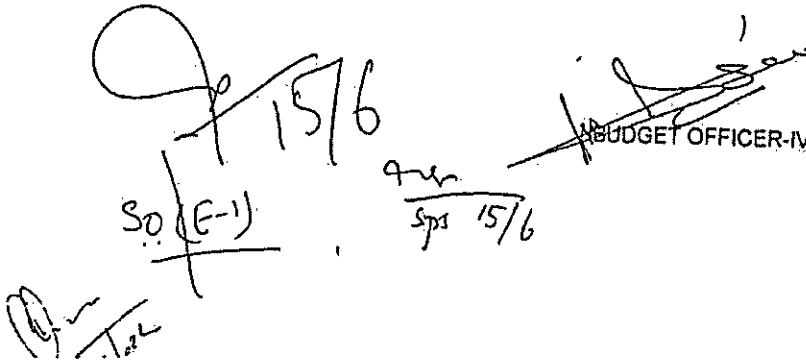
2. The expenditure involved is chargeable under Grant No. 002 NC21002 (002) Function Classification 01-General Public Service, 015-General Services, 0151-Personnel Services, 015101-Establishment Services General Administration, PR4017-Establishment and Administration and will be met out within the sanctioned budget grant during current financial year 2021-22.

Yours faithfully,

  
BUDGET OFFICER-IV

Endst: of even No. & Date.

Copy forwarded to the Accountant General, Khyber Pakhtunkhwa, Peshawar.

  
SO (E-1) 15/6  
9/6  
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BUDGET OFFICER-IV

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GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Government of Khyber Pakhtunkhwa, Peshawar | www.gkp.gov.pk | www.finance.gkp.gov.pk | www.e&a.gkp.gov.pk

NO. BOIV/FD/2-21/2022-23/OSD

Dated 30.09.2022

PS/Secy E&AD KP

Diary No. 7866

FTS No.

Date: 30/09/22

To

The Secretary to Government of Khyber Pakhtunkhwa,  
Establishment Department, Peshawar.

Subject: - EXTENSION OF POSTS OF OFFICERS ON SPECIAL DUTY IN THE  
E&A DEPARTMENT.

Dear Sir,

I am directed to refer to your U.O. letter NO. SO(E-1)/E&AD/1-1/2022 (OSD) dated 08-09-2022 on the subject noted above and to state that Finance Department agrees to the creation/extension of OSD posts in respect of the following officers for the period mentioned against each during the current financial year 2022-23, subject to the observance of all codal & legal formalities: -

S#	Name of Officer	BPS	Period
1	Mr. Muhammad Ali Shah	PCS EG BS-20	06.09.2022 to 31.12.2022
2	Mr. Muhammad Arshad-II	PCS SG BS-20	07.09.2022 to 31.12.2022
3	Mr. Manzoor Ahmad	PCS SG BS-20	26.08.2022 to 31.12.2022
4	Mr. Zia-ur-Rehman	PMS BS-19	02.07.2022 to 30.09.2022 and 01.10.2022 to 31.12.2022
5	Mr. Waqar Ali Khan	PAS BS-18	23.06.2022 to 30.09.2022 and 01.10.2022 to 31.12.2022
6	Ms. Tabinda Tariq	PAS BS-18	15.09.2022 to 31.12.2022

2. The expenditure involved is chargeable under grant No. 002, NC21002 (002) Function Classification 01-General Public Service, 015-General Services, 0151-Personal Services, 015101-Establishment Services General Administration Department, PR-4017-Establishment & Administration and will be met out within the sanctioned budget grant during current financial year 2022-23.

Yours faithfully

*(Signature)* 30/09/22

(FARANGIS AZIM)  
BUDGET OFFICER-IV

SOLE-1

*(Signature)* 3/10

Endst: of even No. & date.

Copy forwarded to the Accountant General, Khyber Pakhtunkhwa.

To Account Section

*(Signature)* 30/09/22

BUDGET OFFICER-IV

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Annex-V  
Page-13-A

**Government of Khyber Pakhtunkhwa**  
Accountant General Khyber Pakhtunkhwa, Peshawar  
Monthly Salary Statement (June-2022)

**Personal Information of Mr MR MUHAMMAD ARSHAD d/w/s of SULTANI ROOM**

Personnel Number: 00044152 CNIC: 1540291700271 NTN: 6554146-4  
Date of Birth: 15.02.1966 Entry into Govt. Service: 08.01.1992 Length of Service: 30 Years 05 Months 024 Days

**Employment Category: Active Temporary**

Designation: OFFICER ON SPECIAL DUTY 80003822-GOVERNMENT OF KHYBER PAKH

DDO Code: PR4017-ESTABLISHMENT &amp; ADMINISTRATION DEPARTMENT.

Payroll Section: 005

GPF Section: 001

Cash Center:

GPF A/C No:

GPF Interest applied

GPF Balance:

342,112.00 (provisional)

Vendor Number: 30002970 - MR MUHAMMAD ARSHAD

Pay and Allowances:

Pay scale: BPS For - 2017

Pay Scale Type: Civil BPS: 20

Pay Stage: 10

Wage type		Amount	Wage type		Amount
0001	Basic Pay	114,190.00	0010	Qualification Pay	3,000.00
1210	Convey Allowance 2005	5,000.00	1518	Entertainment Allowance	600.00
1540	Orderly Allowance	14,000.00	1549	Senior Post Allowance	1,250.00
1881	Utility Allowance2007(Fix)	20,000.00	1899	Incentive Allowance 20%	4,669.00
1947	Medical Allow 15% (16-22)	4,418.00	2148	15% Adhoc Relief All-2013	2,190.00
2199	Adhoc Relief Allow @10%	1,471.00	2211	Adhoc Relief All 2016 10%	7,497.00
2224	Adhoc Relief All 2017 10%	11,419.00	2247	Adhoc Relief All 2018 10%	11,419.00
2283	Secretariat Perform Allow	57,095.00	2309	Adhoc Relief All 2021 10%	11,419.00
2315	Special Allowance 2021	13,818.00	5011	Adj Conveyance Allowance	13,871.00
5012	Adjustment Medical All	12,256.00	5028	Adj Entertainment Allowan	1,665.00
5047	Adj Orderly Allowance	38,839.00	5056	Adj Senior Post Allowance	1,268.00
5096	Adj Incentive Allowance	12,953.00	5127	Adj Secretariat Perform All	158,393.00
5309	Adj. 15% Adhoc Allowance	6,075.00	5322	Adj Adhoc Relief All 2018	31,679.00
5344	Adj. Special Allow 2021	38,334.00	5801	Adj Basic Pay	316,785.00
5810	Adj Qualification Pay	8,323.00	5857	Adj-Utility Allowance2007	55,484.00
5964	Adj Adhoc Relief All 2015	4,081.00	5975	Adj Adhoc Relief All 2016	20,798.00
5990	Adj Adhoc Relief All 2017	31,679.00	6217	Adj R. Ben & Death Comp:	6,000.00

**Deductions - General**

Wage type		Amount	Wage type		Amount
3020	GPF Subscription	-8,050.00	3501	Benevolent Fund	-1,500.00
3609	Income Tax	-96,907.00	3620	House Rent Deduction 5%	-5,709.00
4004	R. Benefits & Death Comp:	-2,000.00	5002	Adjustment House Rent	-17,327.00
6001	Adj Benevolent Fund	-4,500.00	6075	Adj GPF	-24,150.00

**Deductions - Loans and Advances**

Loan	Description	Principal amount	Deduction	Balance

**Deductions - Income Tax**

Payable: 501,066.80 Recovered till JUN-2022: 501,067.00 Exempted: 0.20- Recoverable: 0.00

Gross Pay (Rs.): 1,044,138.00 Deductions: (Rs.): -160,143.00 Net Pay: (Rs.): 883,995.00

Payee Name: MR MUHAMMAD ARSHAD

Account Number: 01736

Bank Details: THE BANK OF KHYBER, 080015 SECRETARIAT BR. PESHAWAR. SECRETARIAT BR. PESHAWAR, Peshawar

Leaves: Opening Balance: Aailed: Eamed: Balance:

System generated document in accordance with APPM 4.6.12.9(87333/19.06.2022/v3.0)

\* All amounts are in Pak Rupees

\* Errors &amp; omissions excepted (SERVICES/01.07.2022/11:28:48)

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**Government of Khyber Pakhtunkhwa**  
Accountant General Khyber Pakhtunkhwa, Peshawar  
Monthly Salary Statement (July-2022)



**Personal Information of Mr MTR MUHAMMAD ARSHAD d/w/s of SULTANI ROOM**

Personnel Number: 00044152      CNIC: 1540291700271      NTN: 6554146-4  
Date of Birth: 15.02.1966      Entry into Govt. Service: 08.01.1992      Length of Service: 30 Years 06 Months 025 Days

**Employment Category: Active Temporary**

Designation: OFFICE ON SPECIAL DUTY      80003822-GOVERNMENT OF KHYBER PAKH  
DDO Code: PR4017-ESTABLISHMENT & ADMINISTRATION DEPARTMENT.

Payroll Section: 005      GPF Section: 001      Cash Center:  
GPF A/C No:      GPF Interest applied      GPF Balance:      350,162.00 (provisional)

Vendor Number: 30505418 - MUHAMMAD ARSHAD 01736 BOK

Pay and Allowances:      Pay scale: BPS For - 2022      Pay Scale Type: Civil      BPS: 20      Pay Stage: 10

Wage type		Amount	Wage type		Amount
0001	Basic Pay	169,370.00	0010	Qualification Pay	3,000.00
1210	Convey Allowance 2005	5,000.00	1518	Entertainment Allowance	600.00
1540	Orderlv Allowance	14,000.00	1549	Senior Post Allowance	1,250.00
1881	Utility Allownce2007(Fix)	20,000.00	1899	Incentive Allowance 20%	4,669.00
1947	Medical Allow 15% (16-22)	4,418.00	2148	15% Adhoc Relief All-2013	2,190.00
2199	Adhoc Relief Allow @10%	1,471.00	2283	Secretariat Perform Allow	84,685.00
2315	Special Allowance 2021	13,818.00	2347	Adhoc Rel AI 15% 22(PS17)	17,128.00
5321	Adj Executive Allowance	356,412.00			0.00

**Deductions - General**

Wage type		Amount	Wage type		Amount
3020	GPF Subscription	-8,050.00	3501	Benevolent Fund	-1,500.00
3609	Income Tax	-51,575.00	3620	House Rent Deduction 5%	-8,468.00
4004	R. Benefits & Death Comp:	-2,000.00			0.00

**Deductions - Loans and Advances**

Loan	Description	Principal amount	Deduction	Balance

**Deductions - Income Tax**

Payable: 618,899.75      Recovered till JUL-2022: 51,575.00      Exempted: 0.03-      Recoverable: 567,324.78

Gross Pay (Rs.): 698,011.00      Deductions: (Rs.): -71,593.00      Net Pay: (Rs.): 626,418.00

Payee Name: MR MUHAMMAD ARSHAD

Account Number: 01736

Bank Details: THE BANK OF KHYBER, 080015 SECRETARIAT BR. PESHAWAR. SECRETARIAT BR. PESHAWAR, Peshawar

Leaves:      Opening Balance:      Availed:      Earned:      Balance:

Permanent Address: PESHAWAR

City: Peshawar

Domicile: NW - Khyber Pakhtunkhwa

Housing Status: No Official

Temp. Address:

City:

Email: arshadedo@gmail.com



**Government of Khyber Pakhtunkhwa**  
**Accountant General Khyber Pakhtunkhwa, Peshawar**  
**Monthly Salary Statement (August-2022)**



**Personal Information of Mr MR MUHAMMAD ARSHAD d/w/s of SULTANI ROOM**

Personnel Number: 00044152 CNIC: 1540291700271 NTN: 6554146-4  
 Date of Birth: 15.02.1966 Entry into Govt. Service: 08.01.1992 Length of Service: 30 Years 07 Months 025 Days

**Employment Category: Active Temporary**

**Designation: OFFICE ON SPECIAL DUTY**

80003822-GOVERNMENT OF KHYBER PAKH

**DDO Code: PR4017-ESTABLISHMENT & ADMINISTRATION DEPARTMENT.**

**Payroll Section: 005**

**GPF Section: 001**

**Cash Center:**

**GPF A/C No:**

**GPF Interest applied**

**GPF Balance:**

358,212.00 (provisional)

**Vendor Number: 30505418 - MUHAMMAD ARSHAD 01736 BOK**

**Pay and Allowances:**

**Pay scale: BPS For - 2022**

**Pay Scale Type: Civil BPS: 20**

**Pay Stage: 10**

Wage type		Amount	Wage type		Amount
0001	Basic Pay	169,370.00	0010	Qualification Pay	3,000.00
1210	Convey Allowance 2005	5,000.00	1518	Entertainment Allowance	600.00
1540	Orderly Allowance	14,000.00	1549	Senior Post Allowance	1,250.00
1881	Utility Allowance 2007(Fix)	20,000.00	1899	Incentive Allowance 20%	4,669.00
1947	Medical Allow 15% (16-22)	4,418.00	2148	15% Adhoc Relief All-2013	2,190.00
2199	Adhoc Relief Allow @10%	1,471.00	2283	Secretariat Perform Allow	84,685.00
2315	Special Allowance 2021	13,818.00	2347	Adhoc Rel Al 15% 22(PS17)	17,128.00

**Deductions - General**

Wage type		Amount	Wage type		Amount
3020	GPF Subscription	-8,050.00	3501	Benevolent Fund	-1,500.00
3609	Income Tax	-51,575.00	3620	House Rent Deduction 5%	-8,468.00
4004	R. Benefits & Death Comp:	-2,000.00			0.00

**Deductions - Loans and Advances**

Loan	Description	Principal amount	Deduction	Balance

**Deductions - Income Tax**

Payable: 618,899.75 Recovered till AUG-2022: 103,150.00 Exempted: 0.05- Recoverable: 515,749.80

Gross Pay (Rs.): 341,599.00 Deductions: (Rs.): -71,593.00 Net Pay: (Rs.): 270,006.00

**Payee Name: MR MUHAMMAD ARSHAD**

**Account Number: 01736**

**Bank Details: THE BANK OF KHYBER, 080015 SECRETARIAT BR. PESHAWAR. SECRETARIAT BR. PESHAWAR, Peshawar**

**Leaves: Opening Balance: Aailed: Earned: Balance:**

**Permanent Address: PESHAWAR**

**City: Peshawar**

**Domicile: NW - Khyber Pakhtunkhwa**

**Housing Status: No Official**

**Temp. Address:**

**City:**

**Email: arshadedo@gmail.com**

**Government of Khyber Pakhtunkhwa**  
**Accountant General Khyber Pakhtunkhwa, Peshawar**  
**Monthly Salary Statement (September-2022)**



**Personal Information of Mr MR MUHAMMAD ARSHAD d/w/s of SULTANI ROOM**

Personnel Number: 00044152 CNIC: 1540291700271 NTN: 6554146-4  
 Date of Birth: 15.02.1966 Entry into Govt. Service: 08.01.1992 Length of Service: 30 Years 08 Months 024 Days

**Employment Category: Active Temporary**

Designation: OFFICE ON SPECIAL DUTY 80003822-GOVERNMENT OF KHYBER PAKH

DDO Code: PR4017-ESTABLISHMENT & ADMINISTRATION DEPARTMENT.

Payroll Section: 005

GPF Section: 001

Cash Center:

GPF A/C No:

GPF Interest applied

GPF Balance:

402,612.00 (provisional)

Vendor Number: 30505418 - MUHAMMAD ARSHAD 01736 BOK

Pay and Allowances:

Pay scale: BPS For - 2022

Pay Scale Type: Civil BPS: 20

Pay Stage: 10

Wage type	Amount	Wage type	Amount
0001 Basic Pay	169,370.00	0010 Qualification Pay	3,000.00
1210 Convey Allowance 2005	5,000.00	1518 Entertainment Allowance	600.00
1540 Orderly Allowance	14,000.00	1549 Senior Post Allowance	1,250.00
1881 Utility Allowance 2007(Fix)	20,000.00	1899 Incentive Allowance 20%	4,669.00
1947 Medical Allow 15% (16-22)	4,418.00	2148 15% Adhoc Relief All-2013	2,190.00
2199 Adhoc Relief Allow @10%	1,471.00	2283 Secretariat Perform Allow	84,685.00
2315 Special Allowance 2021	13,818.00	2347 Adhoc Rel Al 15% 22(PS17)	17,128.00

**Deductions - General**

Wage type	Amount	Wage type	Amount
3020 GPF Subscription	-8,050.00	3501 Benevolent Fund	-1,500.00
3609 Income Tax	-51,575.00	3620 House Rent Deduction 5%	-8,468.00
4004 R. Benefits & Death Comp:	-2,000.00	6174 CM Flood Relief Fund 17-22	-15,001.00

**Deductions - Loans and Advances**

Loan	Description	Principal amount	Deduction	Balance

**Deductions - Income Tax**

Payable: 618,899.75 Recovered till SEP-2022: 154,725.00 Exempted: 0.07- Recoverable: 464,174.82

Gross Pay (Rs.): 341,599.00 Deductions: (Rs.): -116,594.00 Net Pay: (Rs.): 225,005.00

Payee Name: MR MUHAMMAD ARSHAD

Account Number: 01736

Bank Details: THE BANK OF KHYBER, 080015 SECRETARIAT BR. PESHAWAR. SECRETARIAT BR. PESHAWAR, Peshawar

Leaves: Opening Balance: Aailed: Earned: Balance:

Permanent Address: PESHAWAR

City: Peshawar

Domicile: NW - Khyber Pakhtunkhwa

Housing Status: No Official

Temp. Address:

City:

Email: urshadedo@gmail.com

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**Government of Khyber Pakhtunkhwa**  
Accountant General Khyber Pakhtunkhwa, Peshawar  
Monthly Salary Statement (October-2022)



Personal Information of Mr MR MUHAMMAD ARSHAD d/w/s of SULTANI ROOM

Personnel Number: 00044152 CNIC: 1540291700271 NTN: 6554146-4  
Date of Birth: 15.02.1966 Entry into Govt. Service: 08.01.1992 Length of Service: 30 Years 09 Months 025 Days

Employment Category: Active Temporary

Designation: OSD

80003822-GOVERNMENT OF KHYBER PAKH

DDO Code: PR4017-ESTABLISHMENT & ADMINISTRATION DEPARTMENT.

Payroll Section: 005

GPF Section: 001

Cash Center:

GPF A/C No:

GPF Interest applied

GPF Balance:

410,662.00 (provisional)

Vendor Number: 30505418 - MUHAMMAD ARSHAD 01736 BOK

Pay and Allowances:

Pay scale: BPS For - 2022

Pay Scale Type: Civil BPS: 20

Pay Stage: 10

Wage type	Amount	Wage type	Amount
0001 Basic Pay	169,370.00	0010 Qualification Pay	3,000.00
1210 Convey Allowance 2005	5,000.00	1518 Entertainment Allowance	600.00
1540 Orderly Allowance	14,000.00	1549 Senior Post Allowance	1,250.00
1881 Utility Allowance 2007(Fix)	20,000.00	1899 Incentive Allowance 20%	4,669.00
1947 Medical Allow 15% (16-22)	4,418.00	2148 15% Adhoc Relief All-2013	2,190.00
2199 Adhoc Relief Allow @10%	1,471.00	2283 Secretariat Perform Allow	84,685.00
2315 Special Allowance 2021	13,818.00	2347 Adhoc Rel Al 15% 22(PS17)	17,128.00

**Deductions - General**

Wage type	Amount	Wage type	Amount
3020 GPF Subscription	-8,050.00	3501 Benevolent Fund	-1,500.00
3609 Income Tax	-51,575.00	3620 House Rent Deduction 5%	-8,468.00
4004 R. Benefits & Death Comp:	-2,000.00		0.00

**Deductions - Loans and Advances**

Loan	Description	Principal amount	Deduction	Balance

**Deductions - Income Tax**

Payable: 618,899.75 Recovered till OCT-2022: 206,300.00 Exempted: 0.01- Recoverable: 412,599.76

Gross Pay (Rs.): 341,599.00 Deductions: (Rs.): -71,593.00 Net Pay: (Rs.): 270,006.00

Payee Name: MR MUHAMMAD ARSHAD

Account Number: 01736

Bank Details: THE BANK OF KHYBER, 080015 SECRETARIAT BR. PESHAWAR. SECRETARIAT BR. PESHAWAR. Peshawar

Leaves: Opening Balance: Aailed: Earned: Balance

Permanent Address: PESHAWAR

City: Peshawar

Domicile: NW - Khyber Pakhtunkhwa

Housing Status: No Official

Temp. Address:

City:

Email: arshadedo@gmail.com

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**Government of Khyber Pakhtunkhwa**  
**Accountant General Khyber Pakhtunkhwa, Peshawar**  
**Monthly Salary Statement (November-2022)**



**Personal Information of Mr MR MUHAMMAD ARSHAD d/w/s of SULTANI ROOM**

Personnel Number: 00044152 CNIC: 1540291700271 NTN: 6554146-4  
 Date of Birth: 15.02.1966 Entry into Govt. Service: 08.01.1992 Length of Service: 30 Years 10 Months 024 Days

**Employment Category: Active Temporary**

Designation: OSD 80003822-GOVERNMENT OF KHYBER PAKH  
 DDO Code: PR4017-ESTABLISHMENT & ADMINISTRATION DEPARTMENT.  
 Payroll Section: 005 GPF Section: 001 Cash Center:  
 GPF A/C No: GPF Interest applied GPF Balance: 418,712.00 (provisional)  
 Vendor Number: 30505418 - MUHAMMAD ARSHAD 01736 BOK  
 Pay and Allowances: Pay scale: BPS For - 2022 Pay Scale Type: Civil BPS: 20 Pay Stage: 10

Wage type	Amount	Wage type	Amount
0001 Basic Pay	169,370.00	0010 Qualification Pay	3,000.00
1210 Convey Allowance 2005	5,000.00	1518 Entertainment Allowance	600.00
1540 Orderly Allowance	14,000.00	1549 Senior Post Allowance	1,250.00
1881 Utility Allowance 2007(Fix)	20,000.00	1899 Incentive Allowance 20%	4,669.00
1947 Medical Allow 15% (16-22)	4,418.00	2148 15% Adhoc Relief All-2013	2,190.00
2199 Adhoc Relief Allow @10%	1,471.00	2283 Secretariat Perform Allow	84,685.00
2315 Special Allowance 2021	13,818.00	2347 Adhoc Rel Al 15% 22(PS17)	17,128.00

**Deductions - General**

Wage type	Amount	Wage type	Amount
3020 GPF Subscription	-8,050.00	3501 Benevolent Fund	-1,500.00
3609 Income Tax	-51,575.00	3620 House Rent Deduction 5%	-8,468.00
4004 R. Benefits & Death Comp:	-2,000.00		0.00

**Deductions - Loans and Advances**

Loan	Description	Principal amount	Deduction	Balance

**Deductions - Income Tax**

Payable: 618,899.75 Recovered till NOV-2022: 257,875.00 Exempted: 0.04- Recoverable: 361,024.79

Gross Pay (Rs.): 341,599.00 Deductions: (Rs.): -71,593.00 Net Pay: (Rs.): 270,006.00

Payee Name: MR MUHAMMAD ARSHAD  
 Account Number: 01736  
 Bank Details: THE BANK OF KHYBER, 080015 SECRETARIAT BR. PESHAWAR. SECRETARIAT BR. PESHAWAR,  
 Peshawar

Leaves: Opening Balance: Aailed: Earned: Balance:

Permanent Address: PESHAWAR

City: Peshawar

Domicile: NW - Khyber Pakhtunkhwa

Housing Status: No Official

Temp. Address:

City:

Email: arshadedo@gmail.com

System generated document in accordance with APPM 4.6.12.9(82882/25.11.2022/v3.0)

\* All amounts are in Pak Rupees

\* Errors & omissions excepted (SERVICES/30.11.2022/19:15:06)

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**Government of Khyber Pakhtunkhwa**  
**Accountant General Khyber Pakhtunkhwa, Peshawar**  
**Monthly Salary Statement (December-2022)**



**Personal Information of Mr MR MUHAMMAD ARSHAD d/w/s of SULTANI ROOM**

Personnel Number: 00044152 CNIC: 1540291700271 NTN: 6554146-4  
 Date of Birth: 15.02.1966 Entry into Govt. Service: 08.01.1992 Length of Service: 30 Years 11 Months 025 Days

**Employment Category: Active Temporary**

Designation: OSD 80003822-GOVERNMENT OF KHYBER PAKH  
 DDO Code: PR4017-ESTABLISHMENT & ADMINISTRATION DEPARTMENT.  
 Payroll Section: 005 GPF Section: 001 Cash Center:  
 GPF A/C No: GPF Interest applied GPF Balance: 426,762.00 (provisional)  
 Vendor Number: 30505418 - MUHAMMAD ARSHAD 01736 BOK  
 Pay and Allowances: Pay scale: BPS For - 2022 Pay Scale Type: Civil BPS: 20 Pay Stage: 11

Wage type	Amount	Wage type	Amount
0001 Basic Pay	176,060.00	0010 Qualification Pay	3,000.00
1210 Convey Allowance 2005	5,000.00	1518 Entertainment Allowance	600.00
1540 Orderly Allowance	14,000.00	1549 Senior Post Allowance	1,250.00
1881 Utility Allowance 2007(Fix)	20,000.00	1899 Incentive Allowance 20%	4,669.00
1947 Medical Allow 15% (16-22)	4,418.00	2148 15% Adhoc Relief All-2013	2,190.00
2199 Adhoc Relief Allow @10%	1,471.00	2283 Secretariat Perform Allow	88,030.00
2315 Special Allowance 2021	13,818.00	2347 Adhoc Rel At 15% 22(PS17)	17,128.00

**Deductions - General**

Wage type	Amount	Wage type	Amount
3020 GPF Subscription	-8,050.00	3501 Benevolent Fund	-1,500.00
3609 Income Tax	-54,084.00	3620 House Rent Deduction 5%	-8,803.00
4004 R. Benefits & Death Comp:	-2,000.00		0.00

**Deductions - Loans and Advances**

Loan	Description	Principal amount	Deduction	Balance

**Deductions - Income Tax**

Payable: 636,461.00 Recovered till DEC-2022: 311,959.00 Exempted: 0.32- Recoverable: 324,502.32

Gross Pay (Rs.): 351,634.00 Deductions: (Rs.): -74,437.00 Net Pay: (Rs.): 277,197.00

Payee Name: MR MUHAMMAD ARSHAD

Account Number: 01736

Bank Details: THE BANK OF KHYBER, 080015 SECRETARIAT BR. PESHAWAR. SECRETARIAT BR. PESHAWAR, Peshawar

Leaves: Opening Balance: Aailed: Earned: Balance:

Permanent Address: PESHAWAR

City: Peshawar

Domicile: NW - Khyber Pakhtunkhwa

Housing Status: No Official

Temp. Address:

City:

Email: arshadedo@gmail.com

System generated document in accordance with APPM 4.6.12.9(82882/24.12.2022/v3.0)

\* All amounts are in Pak Rupees

\* Errors & omissions excepted (SERVICES/31.12.2022/02:03:31)

20  
~~28~~

Annex-VI  
Per-20-21

~~Annex-VIII~~  
P/28



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar thu 02/02/2018

**NOTIFICATION**  
No.FD/SOSR-III/8-7/2016-17 The Government of Khyber Pakhtunkhwa has been pleased to sanction Executive Allowance to the tune of 15 Initial Basic Pay per month as per Pay Scale 2017 to PAS, PCS and PMS officers working against scheduled posts of Establishment and Administration Department as per rates mentioned against each in the following table with immediate effect:-

S #	Pay Scale:	Initial Basic Pay	Rate of Executive Allowance Per Month
01.	PAS/PCS/PMS officers in BS-21	Rs.76,720/-	Rs.1,15,080 /-
02.	PAS/PCS/PMS officers in BS-20	Rs.69,090/-	Rs. 1,03,635 /-
03.	PAS/PCS/PMS officers in BPS-19	Rs.59,210/-	Rs.88,815/-
04.	PAS/PCS/PMS officers in BS-18	Rs.38,350/-	Rs. 57,525/-
05.	PAS/PCS/PMS officers in BS-17	Rs.30,370/-	Rs.45,550/-

- The above allowance will be admissible subject to the following conditions:-
1. It will be admissible to PAS, PCS and PMS officers working against scheduled posts only.
  2. Officers of other cadres working against scheduled posts are not entitled to the above allowance.
  3. PAS, PCS and PMS officers posted against scheduled post and are in receipt of such allowances other than regular allowances shall be entitled to one of the allowances, whichever is more beneficial.
  4. Executive Allowance shall not be counted towards pension and gratuity.
  5. Executive Allowance will not be admissible to OSD posts and officers who are on leave reserve posts.

SECRETARY TO GOVERNMENT  
OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

**ENDST. NO. & DATE EVEN.**

1. The Accountant General, Khyber Pakhtunkhwa, Peshawar.
2. Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
3. Principal Secretary to Governor, Khyber Pakhtunkhwa.
4. The Senior Member Board of Revenue.
5. The Additional Chief Secretary FATA.
6. The Additional Chief Secretary P&D Department.
7. The Secretary KP-Public Service Commission, Peshawar.
8. All the Administrative Secretaries to Govt. of Khyber Pakhtunkhwa.
9. All the Divisional Commissioners in Khyber Pakhtunkhwa.
10. All the Deputy Commissioners in Khyber Pakhtunkhwa.
11. All the District Account Officers in Khyber Pakhtunkhwa.
12. Director, FMIU Finance Department.
13. PSO to Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
14. Budget Officer-IV, Finance Department.
15. The PS to Secretary Finance Department.
16. The PS to Special Secretary Finance Department.
17. The PA to Additional Secretary (Regulations), Finance Department.
18. Master File.

SECTION OFFICER (SR.II)

*[Handwritten Signature]*



21

**GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)**

Dated Peshawar the: 07-07-2021

**NOTIFICATION**

**No. FD(SOSR-II)2-5/2021-22 (Executive Allow)** In supersession of this Department Notification No. FD(SOSR-II)8-7/2016-17 dated 02.02.2018 and Notification No. FD(SOSR-II)8-7/2019, dated 25-07-2019, the Government of Khyber Pakhtunkhwa has been pleased to grant the Executive Allowance to all officers of PAS, PCS, PMS serving under the Government of Khyber Pakhtunkhwa irrespective of whether they are posted against scheduled posts or not, at the rate of 150% of Running Basic Pay per Month with effect from 01.07.2021. Furthermore, Executive Allowance at the rate of 150% of Running Basic Pay shall also be admissible to all officers posted against scheduled posts in the province irrespective of their service cadre. However, 20% of the difference between the running basic pay and the initial basic pay will be deducted as part of "pay as you go" pension contribution and shall be deposited under Object Head C02241-Contribution of Pension & Gratuities in Provincial Account-I (Non-Food).

2. The above allowance will be admissible subject to the following conditions:
- i. It will be subject to Income Tax.
  - ii. It will not be counted towards pension and gratuity.
  - iii. It will not be admissible in any kind of leave (except casual leave) as well as posting against OSD and Leave Reserve Posts.
  - iv. Those Officers who are posted against other posts and are in receipt of cadre allowance other than regular allowances shall only be entitled to one of the allowances, whichever is more beneficial.

*Sd/-*  
Secretary to Govt. of Khyber Pakhtunkhwa  
Finance Department

**Endst: No. & Date even.**

**A copy of the above is forwarded for information & necessary action to the:**

1. The Accountant General, Khyber Pakhtunkhwa.
2. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
3. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
4. All Administrative Secretaries to government of Khyber Pakhtunkhwa.
5. All the Divisional Commissioners in Khyber Pakhtunkhwa.
6. All Deputy Commissioners in Khyber Pakhtunkhwa.
7. All the District Accounts Officers in Khyber Pakhtunkhwa.
8. The Director-FMIU, Finance Deptt. with the request to upload the same on FD's Website.
9. PSO to Chief Secretary, Khyber Pakhtunkhwa.
10. All Section Officers/Budget Officers in Finance Dept. Khyber Pakhtunkhwa.
11. The Manager, Government printing Press, Peshawar.
12. The Private Secretary to Secretary, Finance Deptt. Khyber Pakhtunkhwa.
13. PA to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
14. PAs to Addl. Secretaries/Deputy Secretaries in Finance Dept., Peshawar.
15. Master File.

*mm*  
(Muhammad Ilyas Khattak)  
Section Officer (SR: II)

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Amex-VII

Page-22

APPENDIX 'A'  
See rule 2 (1) & 6

AS PER ADMINISTRATIVE REFORMS PACKAGE NEW  
SCHEDULE OF POSTS APPENDED TO S&GAD.

NOTIFICATION NO. SORIV (S&GAD) 3-7/95, Vol. II  
Dated 26th June, 1997.

Name of the posts	DPS	No. of Posts	
Chief Secretary	B-21/22	1	
Addl: Chief Secretary	B-21	1	
Senior Member B.O.R.	B-21	1	7
Secretaries	B-21	3	
Chairman S.D.A.	B-21	1	
Secretaries	B-20	20	
Commissioners	B-20	7	
Member B.O.R.	B-20	1	
Director S.T.I.	B-20	1	
Chairman P.I.T.	B-20	1	
D.G. Population Welfare	B-20	1	
Member P.S.C.	B-20	1	
Chairman G.I.T./Member P.I.T.	B-20	2	39
Member Service Tribunal	B-20	1	
D.G. SDU/PE&D	B-20	1	
M.D. F.V. D.B.	B-20	1	
M.D. Frontier Edu: Foundation	B-20	1	
Director (Finance) S.D.A.	B-20	1	
Director Industries	B-19	1	
Director Food	B-19	1	
D.G. LG&RD	B-19	1	
M.D. SIDB	B-19	1	
Registrar Co-operative Societies	B-19	1	
Addl: Secretaries	B-19	28	
Chief of Section PE&D	B-19	5	
Addl: Commissioners	B-19	6	
Member G.I.T.	B-19	1	47
G.M. (Finance/Admn:) F.D.C.	B-19	1	
Senior Economist Finance Deptt:	B-19	1	
Deputy Commissioners	B-18	23	
Political Agents	B-18	8	
Addl: Deputy Commissioners	B-18	2	
Settlement Officers	B-18	1	
Secretary P.S.C.	B-18	1	
Secretary B.O.R.	B-18	1	
Director Land Record	B-18	1	107
Director Social Welfare	B-18	2	
Div: Director LG&RD	B-18	1	
Dy: Director Provincial Services Academy	B-18	1	
Administrator A.R.O.	B-18	1	
Deputy Secretaries	B-18	49	
Asstt: Chief of Section	B-18	9	
Director Anti-Corruption	B-18	1	
Dy: Director (Admn:) S.T.I.	B-18	1	
Dy: Director (Trg:) STI	B-18	1	
Jr: Economist Finance Deptt:	B-18	1	
Asstt: Economic Advisor (Ind:)	B-18	1	
Secretary P.T.A.	B-17	41	
Assistant Commissioners	B-17	22	82
Assistant Political Agents	B-17	22	
Asstt: to Commissioner/Secretary to Commissioners	B-17	19	



23

~~XXXXXX~~

Annex-VIII  
Pun-23-30

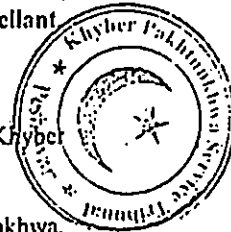
BEFORE THE KHYBER PAKHTUNKHWA SERVICES TRIBUNAL  
PESHAWAR.

Service Appeal No. 1132 of 2019

Mohammad Arshad, Additional Secretary, Inter-Provincial Coordination  
Department at Mian Rashid Hussain Shaheed Memorial Block, Civil Secretariat,  
Peshawar Cantonment ----- Appellant

VERSUS

1. The Provincial Government through Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
2. The Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
3. The Secretary Establishment Department, Khyber Pakhtunkhwa, Peshawar.
4. The Secretary, Finance Department, Khyber Pakhtunkhwa, Peshawar ----- Respondents.



APPEAL UNDER SECTION-4 OF THE KHYBER PAKHTUNKHWA SERVICES TRIBUNAL ACT, 1974 (KHYBER PAKHTUNKHWA ACT NO. I OF 1974) AGAINST THE NON-PAYMENT/STOPPAGE OF EXECUTIVE ALLOWANCE FROM 19.11.2018 TO 19.03.2019. CONTAINED IN THE MONTHLY SALARY STATEMENTS FOR DECEMBER, 2018, JANUARY, FEBRUARY, APRIL, 2019 AND PAY PREPARED ON THE BASIS OF FINANCE DEPARTMENT NOTIFICATION DATED 02.02.2018.

**Prayer:** The part of the condition No. 5 of the Finance Department notification dated 02.02.2018 i.e. "Executive Allowance will not be admissible to OSD posts", being ultra-vires of second proviso to section 10 of the Civil Servants Act, 1973 (Khyber Pakhtunkhwa Act No. XVIII of 1973), therefore, illegal, void ab-initio, may be expunged from the notification and the Respondents may be directed to make payment to the Appellant of un-paid Executive Allowance for the period from 19.11.2018 to 19.03.2019.

Respectfully sheweth that:-

Facts of the Case

1. The Government of Khyber Pakhtunkhwa, Establishment Department has ordered the posting/transfer of the appellant from Director (Admn. & Finance), Provincial Services Academy, Khyber Pakhtunkhwa to Establishment Department vide notification No. SO(E-I)/E&AD/1-1/2018 dated 13.11.2018 (Annex-I).
2. The appellant has relinquished the charge of the former post on 19.11.2018 (FN) and submitted arrival report on 19.11.2018 (FN) in the Establishment Department (Annex-II).
3. The appellant as per Last Pay Certificate (LPC) issued by the Provincial Services Academy was entitled to draw Executive Allowance at the rate of Rs. 88815/- per month (Annex-III).

if filed to-day  
Registrar  
6/9/19

*[Handwritten signature]*

**ATTESTED**  
*[Handwritten signature]*  
REGISTRAR  
Khyber Pakhtunkhwa  
Services Tribunal  
Peshawar

24

**BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL PESHAWAR**

Service Appeal No.1132/2019

Date of Institution ... 06.09.2019  
Date of Decision ... 09.06.2021



Mr. Muhammad Arshad Additional Secretary Inter-provincial Coordination  
Department at Mian Rashid Hussain Shaheed Memorial Block Civil secretariat  
Peshawar Cantonment. ... (Appellant)

**VERSUS**

The Provincial Government through Chief Secretary Education and three  
others. ... (Respondents)

MUHAMMAD ARSHAD  
Appellant

... In Person

MR. RIAZ AHMAD PAINDAKHEIL  
Assistant Advocate General

... For Respondents


MR. SALAH-UD-DIN  
MR. ATIQ UR REHMAN WAZIR

... MEMBER (J)  
... MEMBER (E)

**JUDGMENT: -**

**Mr. ATIQ UR REHMAN WAZIR:** - Brief facts of the case are that the  
appellant while posted as OSD in Establishment Department for almost five  
months was kept deprived of the executive allowance in light of Finance  
Department Notification dated 02-02-2018, which bars executive allowance to  
OSD posts. The appellant challenged the said clause of the notification in a  
departmental appeal dated 15-05-2019, which was processed and forwarded to  
Finance Department for necessary action, but the appellant was not apprised of

**ATTESTED**

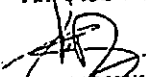
  
EXAMINER  
Khyber Pakhtunkhwa  
Service Tribunal  
Peshawar

any decision within the stipulated time period, hence the appellant filed the instant appeal with prayers that part of condition No. 5 of the Finance Department Notification dated 02-02-2018 i.e. "Executive allowance will not be admissible to OSD posts", being ultra-vires of second proviso to Section 10 of the Civil Servant Act, 1973 (Khyber Pakhtunkhwa Act No XVIII of 1973), therefore, illegal, void ab-initio, may be expunged from the notification and the respondents may be directed to make payment to the appellant of un-paid executive allowance for the period from 19-11-2018 to 19-03-2019.

02. Written reply/comments were submitted by respondents.

03. While challenging vires of Finance Department Notification dated 02-02-2018, the appellant Pro se argued the case and contended that this Tribunal has got jurisdiction to entertain the appeal of the appellant and referred to the judgment of Supreme Court of Pakistan reported in 1991 SCMR 1041, which allows a civil servant to file appeal before the Service Tribunal, if a statutory rule or a notification adversely affects the terms and conditions of a civil servant. The appellant contended that since part of condition No 5 of the said notification adversely affect pay/allowances of the appellant and the fact cannot be denied that pay/allowance does come under the definition of terms and conditions of service, therefore, this Tribunal has got jurisdiction to entertain the instant appeal. The appellant further added that such condition of the impugned notification is in total contravention to second proviso of Section 10 of the Civil Servant Act, 1973, which is ultra-vires of the basic law, illegal and void ab-initio. The appellant further argued that where an executive order/notification and clause of an Act are in contradiction to each other, provisions of the Act would prevail. The appellant contended that the OSD post (BPS-19), against which salary of the appellant has been drawn is not the

ATTESTED

  
ENROLLER  
Khyber Pakhtunkhwa  
Service Tribunal  
Peshawar

service/cadre post of the appellant, as nowhere OSD post is included in the category of posts mentioned in the Schedule of posts appended to the Khyber Pakhtunkhwa, Provincial Civil Service (Secretariat Group) Rules, 1997, hence he is entitled to receive the executive allowance in view of Section- 10 of the Act *ibid*. On the question of limitation, the appellant accentuated that his appeal is otherwise well in time but he also referred to judgments of Supreme Court of Pakistan in 2006 PLC (CS) 1124 and 1995 PLC (CS) 1026, wherein it has been held that pay and allowances being continuous cause of action are not hit by limitation. The appellant prayed that in view the mentioned facts, part of condition No. 5 of the Finance Department Notification dated 02-02-2018 i.e. *Executive allowance will not be admissible to OSD post*, being ultra-vires of second proviso to Section 10 of the Civil Servant Act, 1973, therefore, illegal, void ab-initio, may be expunged from the notification and the respondents may be directed to make payment of un-paid executive allowance to the appellant for the period from 19-11-2018 to 19-03-2019.

04. Learned Assistant Advocate General appeared on behalf of official respondents contended that the appellant has challenged vires of a notification issued on 02-02-2018, whereas he preferred departmental appeal on 05-09-2019, which is barred by time. That the officer was never posted outside the cadre post, rather posting of an officer as OSD is merely a temporary arrangement and second proviso to Section 10 of the Act is not applicable in his case. Learned Assistant Advocate General further added that the appellant did not perform any duty during the period and such allowance is only admissible to the officers, who are actually working against the post of Schedule-II of PMS Rules, 2007. Learned Assistant Advocate General added that policy making is the domain and discretion of the competent authority,

**ATTESTED**  
  
**EXAMINER**  
 Khyber Pakhtunkhwa  
 Service Tribunal  
 Peshawar

which cannot be challenged. Reliance was placed on CA No. 827/2020. Learned Assistant Advocate General prayed that the instant appeal being devoid of merit may be dismissed.

05. Arguments heard and record perused.

06. The question of jurisdiction is taken up first for consideration. The appellant is seeking entitlement to the executive allowance and it is well settled that allowance of any type is covered by the term pay, which come under terms and condition of service of a civil servant, regarding which, the Judgment of worthy Supreme Court of Pakistan reported as 1991 SCMR 1041 is very clear. The relevant portion of the same is reproduced as under:

*Win* "From the above-cited cases, it is evident that it has been consistently held interalia by this court that a civil servant if is aggrieved by a final order, whether original or appellate, passed by a departmental authority in respect of his terms and conditions, his remedy, if any, is by way of an appeal before the Service Tribunal even where the case involves vires of a particular Service Rule or a Notification or the question, whether an accused civil servant can claim the right to be represented by a counsel before the inquiry officer. We are inclined to hold that if a statutory rule or notification adversely affects the terms and conditions of a civil servant, the same can be treated as an order in terms of sub-section (1) of Section 4 of the Act in order to file an appeal before Service Tribunal".

07. Furthermore, this Tribunal has already entertained and decided a Service Appeal No. 868/2019 announced by a larger bench of this Tribunal on 14-01-2021, where the appellant had challenged vires of Service Rules, adversely affecting terms and conditions of his service and which was supported by judgments of Supreme Court of Pakistan in 1991 SCMR 1041, PLD 2004 SC 317, 2002 PLC (CS) 94, 2012 PLC (CS)1211, 2018 PLC (CS) 40,

**ATTESTED**

  
**ENAMUL HOSSAIN**  
 Chairman, Peshawar  
 Service Tribunal  
 Peshawar

2019 PLC (CS)995 and PLD 1980 SC 153. We are thus sure that this Tribunal is vested with the jurisdiction to entertain the instant appeal.

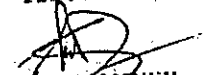
08. Now the question of limitation is taken up for discussion. The contention of the learned assistant advocate general that departmental appeal of the appellant is barred by time, does not hold any force, as the notification in question was general in nature and not specific for the appellant. When part of condition No. 5 of the said notification started adversely affecting pay/allowances of the appellant, he preferred departmental appeal, which was well within time. Moreover, the question relating to pay and allowances being recurring cause of action, therefore, fresh cause of action accrues to a civil servant on receipt of salary of each month. It is thus held that the departmental appeal as well as the instant service appeal of the appellant are within time.

09. Now the moot question as to whether the appellant is entitled to receive executive allowance, while serving against OSD post, is taken up for discussion. In order to appreciate the controversy properly, it would be advantageous to reproduce the second proviso of Section 10 of Civil Servant Act, 1973, which is as under:

*"Provided further that, where a civil servant is required to serve in a post outside his service or cadre, his terms and conditions of service as to his pay shall not be less favorable than those to which he would have been entitled if he had not been so required to serve".*

10. Placed on record is a notification dated 26-06-1997 showing eleven categories of posts in BPS-19 pertaining to the service/cadre of the appellant, but the post of OSD is nowhere mentioned in the schedule of posts. Schedule-II of PMS Rules, 2007 as mentioned by respondents in their comments was


**ATTESTED**

  
 EXAMINER  
 Khyber Pakhtunkhwa  
 Service Tribunal  
 Peshawar

also checked, which contains 13 categories of posts in BPS-19, but no mention of the post of OSD. It is thus clear that upon the order of the competent authority, the appellant was required to serve on a post outside his service or cadre, therefore in light of second proviso of the Act *ibid*, the appellant is well within his right to claim the payment of executive allowance, as he would have been entitled to payment of the same, had he been posted on a post within his service or cadre. Contention of the learned Assistant Advocate General to the effect that OSD is a temporary arrangement and the officer did not actually perform any duty, therefore, he is not entitled to executive allowance, is misconceived for the reason that had such contention being true, then the appellant would not have been found entitled to other allowances already included in his pay. Since it was not the choice and willingness of the appellant to be posted as OSD, therefore, he cannot be legally deprived of the payment of executive allowance. In these circumstances, the impugned part of condition No 5 to the effect that executive allowance will not be admissible to OSD posts being in derogation of second proviso to Section 10 of the Civil Servant Act, 1973 is liable to be struck down, particularly for the reason that the Act is having overriding effect on any executive order/notification. It is further clarified that salary of the appellant contains basic pay, qualification pay and almost ten allowances including the executive allowance and depriving a civil servant from such allowance(s) on his posting as OSD is highly discriminatory on the one hand and part of the condition No. 5 of the notification i.e. "Executive allowance will not be admissible to OSD posts" is in total violation of the second proviso of Section 10 of the Act *ibid*.


11. In view of the foregoing discussion, the instant appeal is allowed and the portion of the impugned notification to the effect that executive allowance

ATTESTED

  
 GNANISHIKH  
 Khyber Pakhtunkhwa  
 Service Tribunal  
 Peshawar

will not be admissible to OSD posts is declared as null and void. The appellant is held entitled to payment of the executive allowance for the period from 19-11-2018 to 19-03-2019 with all consequential benefits if any. No orders as to costs. File be consigned to record room.

ANNOUNCED  
09.06.2021



(SALAH-UD-DIN)  
MEMBER (JUDICIAL)



(ATIQ UR REHMAN WAZIR)  
MEMBER (EXECUTIVE)

Certified to be true copy

EXAMINER  
Khyber Pakhtunkhwa  
Service Tribunal  
Peshawar

Date of Presentation of Application 09-06-2021  
 Number of Words 3200  
 Copying Fee 34.00  
 Urgent \_\_\_\_\_  
 Total 34.00  
 Name of Copyist \_\_\_\_\_  
 Date of Completion of Copy 21-06-2021  
 Date of Delivery of Copy 21-06-2021



Annex-IX  
PP-31-36

31

PS/Secy E&AD KP  
Diary No. 627  
FTS No. \_\_\_\_\_  
Date 23.1.23

To,

The Secretary, Establishment Department,  
Government of Khyber Pakhtunkhwa, Civil Secretariat,  
Peshawar.

*File of Secy E&AD  
23.1.23  
S:Jid*

Subject: REPRESENTATION UNDER SECTION 22(2) OF THE KHYBER PAKHTUNKHWA PROVINCE CIVIL SERVANTS ACT 1973 (KHYBER PAKHTUNKHWA ACT NO. XVIII OF 1973) AGAINST THE NON-PAYMENT/STOPPAGE OF EXECUTIVE ALLOWANCE, TELEPHONE, NEWSPAPER AND POL BILL AND NON-ALLOTMENT OF OFFICIAL VEHICLE FROM 08.03.2022 TO 19.12.2022 AND ALSO IN FUTURE.

**Prayer:** The part of the condition of the Finance Department notification dated 02.02.2018 i.e. "Executive Allowance will not be admissible to OSD posts", has been declared as null and void and the petitioner/appellant was held entitled for Executive Allowance along with all consequential benefits vide the Khyber Pakhtunkhwa Services Tribunal, Peshawar judgement/order dated 09.06.2021 passed in Service Appeal No. 1132/2019. Therefore, the Establishment Department may be directed to make payment to the petitioner/appellant of unpaid Executive Allowance along with all consequential benefits i.e. telephone, newspaper bill, POL cost with official vehicle for the period from 08.03.2022 to 19.12.2022 and also in future.

Enclosed please find herewith a representation in original addressed to the honourable Chief Minister, Khyber Pakhtunkhwa for information and necessary action. The representation is spread over a total of thirty (30) pages with following break-up:-

i.	Index	:	One (01) page.
ii.	Text of the representation:	:	Four (04) pages.
iii.	Annexes	:	Eight (08) spreading over <del>eighteen</del> <sup>twenty-five</sup> (25) pages.
Total Pages		:	01+04+25=30.

Dated 23.01.2023. Petitioner/Appellant

*M*  
23.01.2023

Mohammad Arshad, PCS(SG-BPS-20).  
Mailing Address: House No. 11, Provincial Civil Officers Colony, Dabgari Gardens (New), Opposite Habib Medical Complex, Dabgari Gardens, Peshawar Cantt.  
CNIC No. 15402-9170027-1  
Email Address: arshadedo@gmail.com  
Mobile No. 0348-9745323

(32)

To,

The Honourable Chief Minister,  
Khyber Pakhtunkhwa.  
Through Proper Channel.

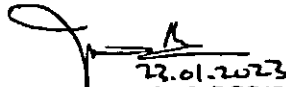
Subject: REPRESENTATION UNDER SECTION 22(2) OF THE KHYBER PAKHTUNKHWA PROVINCE CIVIL SERVANTS ACT, 1973 (KHYBER PAKHTUNKHWA ACT NO. XVIII of 1973) AGAINST THE NON-PAYMENT/STOPPAGE OF EXECUTIVE ALLOWANCE, TELEPHONE, NEWSPAPER AND POL BILL AND NON-ALLOTMENT OF OFFICIAL VEHICLE FROM 08.03.2022 to 19.12.2022 AND ALSO IN FUTURE.

**Prayer:** The part of the condition of the Finance Department notification dated 02.02.2018 i.e. "Executive Allowance will not be admissible to OSD posts", has been declared as null and void and the petitioner/appellant was held entitled to Executive Allowance along with all consequential benefits vide the Khyber Pakhtunkhwa Services Tribunal, Peshawar judgement/order dated 09.06.2021 passed in Service Appeal No. 1132/2019. Therefore, the Establishment Department may be directed to make payment to the petitioner/appellant of unpaid Executive Allowance along with all consequential benefits i.e. telephone, newspaper bill, POL cost with official vehicle for the period from 08.03.2022 to 19.12.2022 and also in future.

## INDEX

S. No.	Description of the Document	Annex	Page No.
1	Index		1
2	Text of the Representation		2-5
3	Posting/Transfer Order dated 04.03.2022.	Annex-I	6
4	Charge Relinquishment dated 07.03.2022 as Member-I, BOR & Arrival Report in Estt. Deptt. dated 08.03.2022.	Annex-II	7-8
5	LPC dated 10.05.2022 issued by the AG office.	Annex-III	9
6	Notification dated 07.04.2022, 14.06.2022 & 30.09.2022 for creation of OSD post.	Annex-IV	10-12
7	Monthly Salary Statement for Jun., Jul., Aug., Sep., Oct., Nov., and Dec. 2022.	Annex-V	13-19
8	Finance Deptt. Notification dated 02.02.2018 & 07.07.2021 regarding sanction of Executive Allowance.	Annex-VI	20-21
9	Scheduled posts mentioned in KP Province PCS (Secretariat Group) Rules, 1997.	Annex-VII	22
10	The Khyber Pakhtunkhwa Services Tribunal, Peshawar judgement/order dated 09.06.2021 passed in Service Appeal No. 1132/2019.	Annex-VIII	23-30

Dated 23.01.2023 Petitioner/Appellant

  
23.01.2023

Mohammad Arshad, PCS(SG-BPS-20),  
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To,

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The Honourable Chief Minister,  
Khyber Pakhtunkhwa.

Through Proper Channel.

Subject: REPRESENTATION UNDER SECTION 22(2) OF THE KHYBER PAKHTUNKHWA PROVINCE CIVIL SERVANTS ACT, 1973 (KHYBER PAKHTUNKHWA ACT NO. XVIII of 1973) AGAINST THE NON-PAYMENT/STOPPAGE OF EXECUTIVE ALLOWANCE, TELEPHONE, NEWSPAPER AND POL BILL AND NON-ALLOTMENT OF OFFICIAL VEHICLE FROM 08.03.2022 to 19.12.2022 AND ALSO IN FUTURE.

**Prayer:** The part of the condition of the Finance Department notification dated 02.02.2018 i.e. "Executive Allowance will not be admissible to OSD posts", has been declared as null and void and the petitioner/appellant was held entitled to Executive Allowance along with all consequential benefits vide the Khyber Pakhtunkhwa Services Tribunal, Peshawar judgement/order dated 09.06.2021 passed in Service Appeal No. 1132/2019. Therefore, the Establishment Department may be directed to make payment to the petitioner/appellant of unpaid Executive Allowance along with all consequential benefits i.e. telephone, newspaper bill, POL cost with official vehicle for the period from 08.03.2022 to 19.12.2022 and also in future.

Sir,

Respectfully submitted that:-

**Facts of the Case**

1. The Government of Khyber Pakhtunkhwa, Establishment Department has ordered the posting/transfer of the petitioner/appellant from the post of Member-I, Board of Revenue, Khyber Pakhtunkhwa and directed to report to Establishment Department vide notification No. SO(E-I)/E&AD/1-1/2022(V) dated 04.03.2022 (Annex-I).
2. The petitioner/appellant has relinquished the charge of the former post on 07.03.2022 (A.N.) and submitted arrival report on 08.03.2022 (F.N.) in the Establishment Department (Annex-II).
3. The petitioner/appellant as per Last Pay Certificate (LPC) dated 10.05.2022 issued by the Accountant General, Khyber Pakhtunkhwa, Peshawar office was entitled to draw Executive Allowance at the rate of Rs. 171,285/- per month against the erstwhile post of Member-I, Board of Revenue, Khyber Pakhtunkhwa (Annex-III).
4. The Government of Khyber Pakhtunkhwa in the Finance Department on the request of Establishment Department has created OSD post for the petitioner/appellant for the period from 08.03.2022 to 06.06.2022 vide its sanction letter No. BOIV/FD/2-21/2021-22/E&A/OSD dated 07.04.2022, extended for a period from 07.06.2022 to 06.09.2022 and further extended for the period from 07.09.2022 to 31.12.2022 vide sanction letter of even No. dated 14.06.2022 and 30.09.2022 respectively (Annex-IV).
5. The petitioner/appellant has not been paid Executive Allowance, telephone and newspaper bill, cost of POL and also stopped allotment of official vehicle

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- by the Establishment Department/AG office from 08.03.2022 against the post of Officer on Special Duty (OSD=BPS=20). The copy of Monthly Salary Statement for the Month of June, July, August, September, October, November and December, 2022, are attached herewith (Annex-V).
6. The Executive Allowance has been sanctioned to the tune of 1.5 Initial Basic Pay per month as per Pay Scale 2017 to PAS, PCS and PMS Officers working against scheduled posts of Establishment and Administration Department vide Government of Khyber Pakhtunkhwa in the Finance Department notification No. FD(SOSR-II)8-7/2016-17 dated 02.02.2018, which was subsequently amended vide notification No. FD(SOSR-II)2-5/2021-22(Executive Allow.) dated 07.07.2021 (Annex-VI). The apparent reason for non-payment of Executive Allowance to the petitioner/appellant is the part of the condition of the notification which provides that "Executive Allowance will not be admissible to OSD posts."
  7. The scheduled posts of Establishment and Administration Department in the petitioner/appellant's case are the service/cadre posts of the petitioner/appellant, which have been mentioned in the Khyber Pakhtunkhwa Province Provincial Civil Service (Secretariat Group) Rules, 1997, notified at Page-218 and onwards of the Khyber Pakhtunkhwa Government Gazette Extraordinary dated 29<sup>th</sup> September, 1997 (Annex-VII). While in the case of PMS Officers, scheduled posts are mentioned in their respective service rules.
  8. The part of the condition of the Finance Department notification dated 02.02.2018 i.e. "Executive Allowance will not be admissible to OSD posts", has been declared as null and void and the petitioner/appellant was held entitled to Executive Allowance along with all consequential benefits vide the Khyber Pakhtunkhwa Services Tribunal judgement/order dated 09.06.2021 passed in Service Appeal No. 1132/2019 (Annex-VIII).

#### Grounds of the Case

9. The petitioner/appellant feeling aggrieved from the non-payment of Executive Allowance along with all consequential benefits i.e. telephone, POL and newspaper bill from 08.03.2022 and non-allotment of official vehicle till the date its non-payment/non-allotment remained continued in future, submits the instant representation on the following grounds amongst others:-
  - i. That, the petitioner/appellant has not been treated according to law, which is the inalienable right of every citizen, as enshrined in Article 4 of the Constitution of Islamic Republic of Pakistan, 1973. The adverse action against the petitioner is also in violation of fundamental right to fair trial and due process guaranteed under Article 10A of the Constitution.
  - ii. That, the second proviso to Section 10 of the Khyber Pakhtunkhwa Province Civil Servants Act, 1973 (Khyber Pakhtunkhwa Act No. XVIII

of 1973) provides that "where a civil servant is required to serve in a post outside his service or cadre, his terms and conditions of service as to his pay shall not be less favourable than those to which he would have been entitled if he had not been so required to serve."

- iii. That, the OSD post (BPS-20) against which the salary of the petitioner/appellant has been drawn by the Establishment Department is not the service/cadre post of the petitioner because no where OSD post is included in the category of posts mentioned in the Schedule of Posts appended to the Khyber Pakhtunkhwa Province Provincial Civil Service (Secretariat Group) Rules, 1997.
- iv. That, the part of the condition of the Finance Department notification dated 02.02.2018 and 07.07.2021 i.e. "Executive Allowance will not be admissible to OSD posts" is in violation of second proviso to Section 10 of the Act *ibid*. It is ultra-vires of the basic law, illegal and void ab-initio. Therefore, has been declared as null and void and the petitioner/appellant was held entitled to Executive Allowance along with all consequential benefits vide the Khyber Pakhtunkhwa Services Tribunal judgement/order dated 09.06.2021 passed in Service Appeal No. 1132/2019.
- v. That, after 09.06.2021 i.e. the date on which the Khyber Pakhtunkhwa Services Tribunal has declared part of the Finance Department notification dated 02.02.2018 as null and void; the Provincial Government is committing a contempt of court to still deny the Executive Allowance along with all consequential benefits to the petitioner/appellant. This order/judgement has got finality because the Provincial Government has also withdrawn its CPLA from the august Supreme Court of Pakistan.
- vi. That, the legal principle enunciated by the august Supreme Court of Pakistan in Para. 16 (citation ©) of its judgement reported as 1996 SCMR 1185; titled; Hameed Akhtar Niazi versus The Secretary Establishment Division, Government of Pakistan & others is reproduced ad verbatim as follows: "We may observe that if the Tribunal or this Court decides a point of law relating to a terms of service of a civil servant which covers not only the case of the civil servant who litigated, but also of other civil servants, who may have not taken any legal proceedings; in such a case the dictates of justice and rule of good governance demand that the benefit of the above judgement may be extended to other civil servants, who may not be parties to the above litigation instead of compelling them to approach the Tribunal or any other legal forum."
- vii. That, the non-payment of Executive Allowance to the petitioner/appellant is a continuous cause of action since 02.07.2022, the day the pay was received for the period from 08.03.2022 to 30.06.2022 in the Monthly

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Salary Statement for June 2022. The allowance has continuously remained unpaid in July, August, September, October, November and up to 19.12.2022. Similar is the case of non-payment of other charges.

- viii. That, the honourable Federal Service Tribunal has declared in numerous judgments namely 2006 PLC (C.S.) 1124 and 1995 PLC (C.S.) 1026 that in appeals relating to pays and allowances an aggrieved civil servant has a continuing cause of action.
- ix. That, making the petitioner/appellant as OSD for such a long period of time is in violation of the judgement/order of the august Supreme Court of Pakistan in Constitutional Petition No. 23/2012, titled Anita Turab-v-Federation of Pakistan and reported as PLD 2013 SC 195. The concerned officers have committed a contempt of court.
- x. That, making the petitioner/appellant as OSD for such a long period of time is also in violation of the Provincial Government own instructions issued vide Establishment Department letter No. SOR.VI(E&AD)I-4/2005/Vol-II dated 27.02.2013 as a sequel to the above judgement.

**PRAYER**

Keeping in view the above-mentioned facts and law on the subject, it is, therefore, prayed that:-

- (i) The part of the condition of the Finance Department notification dated 02.02.2018 i.e. "Executive Allowance will not be admissible to OSD posts", has been declared as null and void and the petitioner/appellant was held entitled to Executive Allowance along with all consequential benefits vide the Khyber Pakhtunkhwa Services Tribunal judgement/order dated 09.06.2021 passed in Service Appeal No. 1132/2019, therefore, the Provincial Government in the Establishment Department may be directed to make payment to the petitioner/appellant from 08.03.2022 to 19.12.2022 along with all consequential benefits i.e. telephone, newspaper bill, POL cost with official vehicle and don't stop the emoluments in future.
- (ii) Similarly, any other law/rule/instructions/notification if any is also ultra-vires of second proviso to section 10 of the Civil Servants Act, 1973, therefore, illegal and void ab-initio.

Dated 23.01.2023

Petitioner/Appellant

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