

**BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL PESHAWAR**

Appeal No 7501 /2021

Farhad Khan, Ex. District Comptroller of Accounts, Bannu, Resident of Village Basia  
Khel Surani, Post Office Toorka District, Bannu.

(Appellant)

**VERSUS**


1. The Government of Khyber Pakhtunkhwa, through Chief Secretary, Khyber Pakhtunkhwa, Civil Secretariat, Peshawar
2. The Chief Secretary Khyber Pakhtunkhwa, Civil Secretariat, Peshawar.
3. The Secretary to Government of Khyber Pakhtunkhwa, Establishment Department, Civil Secretariat, Peshawar.
4. The Secretary to Government of Khyber Pakhtunkhwa, Finance Department, Civil Secretariat, Peshawar.

(Respondents)

APPEAL UNDER SECTION-4 OF THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL ACT 1974 AGAINST THE NOTIFICATION NO.SO(ESTT)FD/1-55/2018/PSB DATED 21-05-2021, WHEREBY AN OFFICER JUNIOR THAN APPELLANT WAS PROMOTED AS DISTRICT COMPTROLLER OF ACCOUNTS BPS 19 AND THE APPELLANT BEING SENIOR IGNORED/DEPRIVED OF SUCH PROMOTION..

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9	Wakalat Nama		

Through  Appellant  
MASOOD KHAN  
Advocate High Court  
Room No. 4 Cooperative Building  
Opposite Government College,  
Peshawar Cell 03005957675

①

**BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL  
PESHAWAR**

Appeal No 7501 /2021

Farhad Khan, Ex. District Comptroller of Accounts, Bannu, Resident of Village Basia Khel Surani, Post Office Toorka District, Bannu.

Khyber Pakhtunkhwa  
Service Tribunal

(Appellant) Petition No. 7672

Dated 30/9/2021

**VERSUS**

1. The Government of Khyber Pakhtunkhwa, through Chief Secretary, Khyber Pakhtunkhwa, Civil Secretariat, Peshawar
2. The Chief Secretary Khyber Pakhtunkhwa, Civil Secretariat, Peshawar.
3. The Secretary to Government of Khyber Pakhtunkhwa, Establishment Department, Civil Secretariat, Peshawar.
4. The Secretary to Government of Khyber Pakhtunkhwa, Finance Department, Civil Secretariat, Peshawar.

(Respondents)

**APPEAL UNDER SECTION-4 OF THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL ACT 1974 AGAINST THE NOTIFICATION NO.SO(ESTT)FD/1-55/2018/PSB DATED 21-05-2021, WHEREBY AN OFFICER JUNIOR THAN APPELLANT WAS PROMOTED AS DISTRICT COMPTROLLER OF ACCOUNTS BPS 19 AND THE APPELLANT BEING SENIOR IGNORED/DEPRIVED OF SUCH PROMOTION..**

**PRAYER IN APPEAL**

ON ACCEPTANCE OF THIS SERVICE APPEAL THE RESPONDENTS MAY VERY GRACIOUSLY BE DIRECTED THAT THE APPELLANT MAY ALSO BE ALLOWED THE PROFORMA PROMOTION ALONGWITH ALL BACK BENEFITS FROM THE DATE OF ENTITLEMENT/AVAILABILITY OF HIGHER POST OF DISTRICT COMPTROLLER OF ACCOUNTS BPS-19.

**FACTS OF THE APPEAL:**

**RESPECTFULLY SHEWETH:**

1. That the appellant was a member of the service cadre of Treasuries and Accounts, Khyber Pakhtunkhwa, who was lastly holding the post of District Accounts Officer (BPS-18) and on the basis of seniority cum fitness, was due for promotion to the post of District Comptroller of Accounts BPS-19.
2. That during August, 2018, the appellant, instead of regular promotion against the vacant post was posted as District Comptroller of Accounts (BPS-19), Bannu, in his own pay scale vide Office Order No.SO(ESTT)FD/1-4/2018/P.T dated 31.08.2018 (A copy of the office order dated 31.08.2018 is at annex-A).
3. That the appellant was at S. No. 3 of the Seniority List of District Accounts-Officers BPS-18, as it stood on 31.12.2019 and 3 posts of District Comptroller of Accounts BPS-19 were also vacant, as evident from the seniority list of District Comptroller of

Filed to-day

30/9/21

Registrar

Resubmitted to-day and filed.

20/9/21

Accounts BPS-19, as it stood on 31.12.2020 (Copies of both the seniority lists of DAOs & DCAs are at annex B&C).

4. That in spite of eligibility of the appellant towards his promotion as DCA BPS-19 against the vacant posts, no arrangements for holding meeting of the Provincial Selection Board was made.
5. That during July, 2020, the appellant preferred an application, requesting for convening meeting of the PSB for his regular promotion as District Comptroller of Accounts BPS-19, clearly mentioning that he was going to retire after 6 months on 01.02.2021 but in spite of that his case was not processed, resultantly he was deprived of his due right of promotion as District Comptroller of Accounts BPS-19 (Copy of application along with Director Treasuries & Accounts Khyber Pakhtunkhwa letter dated 21.07.2020 are at annex-D&E).
6. That in spite of all that neither meeting of the PSB was held or appellant promoted nor was given any response towards his application for promotion and accordingly the appellant retired as District Comptroller of Accounts, Bannu w.e.f 02.02.2021 in his own pay scale BPS -18 (Copy of the retirement order is at annex-F).
7. That finally meeting of the PSB was held after retirement of the appellant and one Mr. Rab Nawaz Ex-Treasury Officer BPS-18, who was due for promotion during his service, was considered and allowed promotion w.e.f 28.04.2021 i.e. one day before his retirement on notional basis, vide Notification No.SO (ESTT)FD/1-55/2018/PSB dated 21.05. 2021. The said order is quite silent about fate of the promotion case of appellant (A copy of the order dated 21.05.2021 is attached at annex-G).
8. That against such order of promotion of a junior one and ignoring/deprivation of appellant from his due right of promotion against the post of District Comptroller of Accounts BPS-19, without any fault on his part, a Departmental Appeal/Representation was preferred before the competent authority on 08.06.2021 (Copy of the appeal/Representation dated 08.06.2021 is attached at annex-H).
9. That no any response has been received from the competent authority towards his Departmental Appeal/Representation during the statutory period of 90 days, hence the instant Service Appeal, inter alia on the following grounds:-

GROUND OF THE APPEAL

- 1 That the appellant has not been treated in accordance with law and his rights secured and guaranteed under the law and constitution have badly been violated as there was no any fault on the part of appellant, for holding the meeting of PSB at a belated date/after retirement of appellant rather it was the responsibility of the concerned authorities to hold it at an early date, therefore the appellant cannot be penalized for the fault of others.
- 2 That the Provincial Selection Board, while depriving the appellant from his due right of promotion, has not given any reason or justification for ignoring the appellant as it is quite unjust and against the natural justice to punish the appellant for the fault of others towards non placing the case before the PSB well in time or holding the meeting of PSB at a later date.

- 3 That action of the respondents' are discriminatory in nature as the appellant, being similar placed person has differently been treated and deprived of the rights, allowed to another employee of the same status.
- 4 That case and circumstances of the appellant is similar and identical with that of the retired officer, who has been allowed promotion after retirement. The appellant, who also belongs to the same service cadre was senior than above named officer and eligible for promotion in the same manner but deprived of his due right of promotion. The natural justice demands that the appellant may also be given the same treatment and allowed Proforma promotion from the date of its admissibility.
- 5 That there were 3 vacant posts of District Comptroller of Accounts (BPS-19) as on 31.12.2020, as evident from the seniority list of District Comptroller of Accounts, vide Finance Department Notification No.SO(ESTT)/FD/1-45/2020/S.List dated 05.03.2021, which on retirement of one Saeed-ur-Rehman DCA on 10.01.2021 increased by another one and total vacant posts became 4. The appellant at S.No. 3 of the seniority list of District Accounts Officers, was fully eligible for promotion to the post of District Comptroller of Accounts BPS-19 (Copies of the seniority lists of DAOs & DCAs are attached as annex-B&C).
- 6 That the appellant was in promotion zone and that was the reason that he was posted as District Comptroller of Accounts BPS-19, but in own pay scale, vide Office Order No.SO(ESTT)/FD/1-4/2018/P.T dated 31.08.2018. After posting against the higher post of DCA in own pay scale, no further action was taken for regular promotion of the appellant in spite of availability of posts and fulfilling eligibility criteria.
- 7 That name of the appellant was appearing at Serial No.3 of the seniority list and was due for promotion as District Comptroller of Accounts BPS-19 on regular basis since long. The appellant also preferred an application for arranging the meeting of PSB towards his promotion as DCA BPS-19, clearly mentioned therein that he is going to retire on attaining the age of superannuation but still his case could not be finalized or promoted till his retirement on 02.02.2021.
- 8 That it is evident that the appellant was due for promotion as District Comptroller of Accounts BPS-19 during the period of his active service, against the clear cut vacant posts of DCA, but due to non-holding of meeting of the Provincial Selection Board, his promotion case could not be finalized till the date of his retirement on 02.02.2021.
- 9 That in accordance with Rule 17 of the Fundamental Rules, the retired Government servants, who were eligible for promotion, prior to their retirement but could not avail the benefit, have specifically been provided the benefit of Proforma promotion along with arrears of pay and allowances (Copy of FR-17 is attached as annex-I).
- 10 That the appellant cannot be penalized for any delay caused due to any administrative or other reasons. In certain cases, the honorable Khyber Pakhtunkhwa Service Tribunal and Supreme Court of Pakistan have held that promotion will take place from the date when such higher post became vacant/available.
11. The honorable Supreme Court of Pakistan in the judgement contained in 2013 SCMR 544 has held entitled the employees from the date when the vacancy was available. Similarly in another case, reported in 2016 SCMR 871, the honourable court also held

that proviso to FR-17 entitles the Petitioner for Proforma promotion as well as authorizes the competent authority to give proforma promotion to the Petitioner after retirement.

12 That on allowing the antedated promotion from the date of eligibility, there would be no effect on the rights of others. It will only benefit the appellant for higher pay scale for a few months and increase in pension.

In light of above detailed submissions, the honourable tribunal is requested that on acceptance of this service appeal, the respondents may very graciously be directed for promotion of appellant from its due date with all back benefits.

*[Signature]*  
APPELLANT

Through

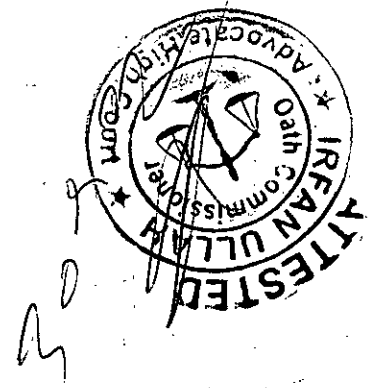
*[Signature]*  
**Masood Khan**  
Advocate High Court, Peshawar

*[Signature]*  
**Malik Jehangir Khan**  
Advocate High Court, Peshawar

**AFFIDAVIT**

I Mr. Farhad Khan, Ex. District Comptroller of Accounts, Bannu, do hereby solemnly affirm and declare on oath that contents of the above noted appeal are true and correct to the best of my knowledge and belief and nothing has wrongly been stated or concealed from this Honourable Tribunal.

*[Signature]*  
Deponent





GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Dated Pesh: the 31-08-2018

5

Annex-A

OFFICE ORDER

NO:SO(ESTT)FD/1-4/2018/P.T/. The competent authority Chief Minister, Khyber Pakhtunkhwa has been pleased to order Posting / Transfer of the following officers of Treasury Establishment Khyber Pakhtunkhwa with immediate effect in the public interest:-

S.#	Name & Designation	From	To	Remarks
1	Mr. Said Akbar District Comptroller of Accounts (BS-19)	District Comptroller of Accounts, Kohat	District Comptroller of Accounts, Peshawar	Against the vacant post.
2	Mr. Mir Zali Khan District Accounts Officer (BS-18)	District Comptroller of Accounts Bannu (OPS)	District Comptroller of Accounts, Kohat (OPS)	Vice S:# No.1
3	Mr. Farhad Khan District Accounts Officer (BS-18)	District Accounts Officer Lakki Marwat	District Comptroller of Accounts Bannu (OPS)	Posted as DCA (BS-19) in own pay & scale Vice S:# No.2
4	Mr. Amir Tayyab Hussain Shah, District Accounts Officer (BS-18)	District Accounts Officer Charsadda	District Comptroller of Accounts Swat (OPS)	Posted as DCA (BS-19) in own pay & scale Against vacant post
5	Mr. Muhammad Farooq Assistant Treasury Officer (BS-17)	o/o District Accounts Officer Tank	District Accounts Officer Lakki Marwat (OPS)	Posted as DAO in own pay & scale Vice S.# No.3
6	Mr. Shabir Azam Assistant Treasury Officer (BS-17)	Accounts Officer Directorate of Food Khyber Pakhtunkhwa (on deputation)	District Accounts Officer Kohistan (OPS)	Repatriated from Directorate of Food Deptt. and posted as DAO Kohistan in own pay & scale Vice S.# No. 7
7	Mr. Roohullah, Assistant Treasury Officer (BS-17)	District Accounts Officer Kohistan (OPS).	District Accounts Officer Charsadda (OPS)	Vice S.# No.4

SECRETARY TO GOVERNMENT OF  
KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
Dated 31-08-2018

30-9-21

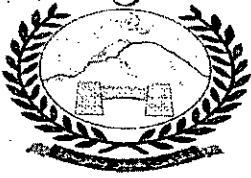
Endst: No: SO(Estt)1-4/2018/P.T.

Copy forwarded to the:-

1. The Secretary to Govt:of Khyber Pakhtunkhwa, Food Department.
2. The Accountant General, Khyber Pakhtunkhwa.
3. The Director Treasuries and Accounts Khyber Pakhtunkhwa, Peshawar.
4. The District Comptroller of Accounts, Bannu, Swat, Kohat & Peshawar.
5. The District Accounts Officers, Lakki Marwat, Charsadda, Tank & Kohistan.
6. PS to Secretary, Finance Department.
7. PS to Special Secretary, Finance Department.
8. PA to Addl: Secretary (Admn), Finance Department.
9. PA to Dy:Coordinator (PIAC), Finance Department.
10. Officers concerned.
11. Office Order file.



Admin - II  
Section Officer (Estt.)  
No 3503 Dt 26/9/18



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

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Amulya



Finance Department Civil Secretariat Peshawar

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No:SO(ESTT)FD/1-45/2020/S.List

Dated Pesh: the 05-03-2021

To

✓ The Director,  
Treasuries & Accounts,  
Khyber Pakhtunkhwa,  
Peshawar.

Subject:

**FINAL SENIORITY LISTS OF DISTRICT COMPTROLLER OF ACCOUNTS (BS-19), DISTRICT ACCOUNTS OFFICER/TREASURY OFFICERS (BS-18), OF TREASURY ESTABLISHMENT, KHYBER PAKHTUNKHWA**

I am directed to refer to the subject noted above and to enclose herewith final seniority lists of District Comptroller of Accounts (BS-19)/District Accounts Officers / Treasury Officers (BS-18) as stood on 31-12-2020 for information and further circulation amongst all concerned.

Encl: As above.

*MB*  
25/03/2021  
Section Officer (Estt-I)

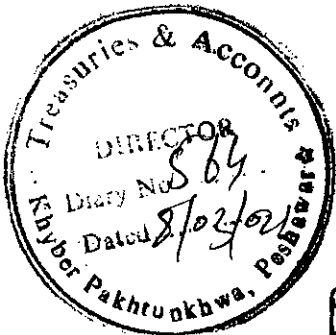
Endst: No: & Date even

Copy forwarded for information to:-

1. PA to Addl: Secretary (Admn:), Finance Department.
2. PA to Provl::Coordinator(PIAC), Finance Department.



Section Officer (Estt-I)



*Asst-II*

*08/3/21*



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1

**NO.SO(ESTT)FD/1-45/S.L/DAOs/2020/** In pursuance of Sub-section (I) of Section 8 of the Khyber Pakhtunkhwa Civil Servant Act, 1973 (Khyber Pakhtunkhwa Act No.XVIII of 1973) read with Rule 17 of Khyber Pakhtunkhwa Civil Servants (Appointment, Promotion & Transfer) Rules, 1989, the competent authority has been pleased to order issuance of final seniority list (as it stood on 31.12.2020) of the Treasury/District Accounts Officers (BS-18) belonging to the Treasury Establishment, Khyber Pakhtunkhwa for information of all concerned.

**FINAL SENIORITY LIST OF DISTRICT ACCOUNTS OFFICERS / TREASURY OFFICER (BS-18) OF TREASURY ESTABLISHMENT KHYBER PAKHTUNKHWA AS IT STOOD ON 31-12-2020.**

Annex 8

Sanctioned Posts	15
Filled Posts	06
Vacant Posts	09

S.#	Name of the Officer	Domicile and Date of birth	Qualification	Whether SAS qualified or otherwise	Date of 1st entry into Government Service	Date of regular appointment by promotion as ATO/STO	Date of regular appointment / promotion as DAO.	Place of present posting
1	2	3	4	5	6	7	8	9
1	Mr. Amanullah	Battagram 01-01-1965	B.Com.	SAS	21-09-1985	21-06-1992	21-04-2012	Deputy Director, Directorate, T&A
2.	Mr. Amir Tayyab Hussain shah	Bannu 30-03-1961	M.Com.	SAS	08-05-1985	22-02-2003	03-10-2017	DCA Mardan (on acting charge basis)
3.	Mr. Farhad Khan	Bannu 02-02-1961	M.A.	SAS	18-05-1985	22-02-2003	27-12-2017	DCA Bannu. (OPS)
4.	Mr. Itbar Khan	Kohat 04-10-1961	B.A.	SAS	18-07-1985	22-03-2003	02.10.2018	DCA, Kohat (OPS)
5.	Mr. Rab Nawaz	Swabi 29-04-1961	B.A.	SAS	03-11-1986	22-02-2003	02.10.2018	T.O. Peshawar
6.	Mr. Aftab Ahmad	Peshawar 10-04-1968	B.Com.	SAS	02-12-1986	22-02-2003	02.10.2018	Waiting posting





**Endst: NO:SO(ESTT)FD/1-45/S.L/DAO/TO/2021**

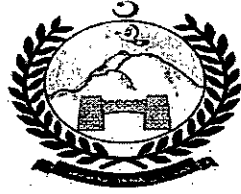
**Dated Peshawar the 04-02-2021**

Copy is forwarded to:

1. The Director, Treasuries & Accounts, Khyber Pakhtunkhwa, Peshawar
2. All District Comptrollers of Accounts in Khyber Pakhtunkhwa.
3. All District Accounts Officers in Khyber Pakhtunkhwa.
4. The Treasury Officer, Peshawar.
5. The Officers concerned.
6. The Manager Govt: Printing Press Peshawar for publication in the next issue of Government Gazette.
7. Office Order file.

*M. B. Khan*  
04/02/2021  
Section Officer (Establishment-I)  
Finance Department





GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Dated Peshawar, the 04-02-2021

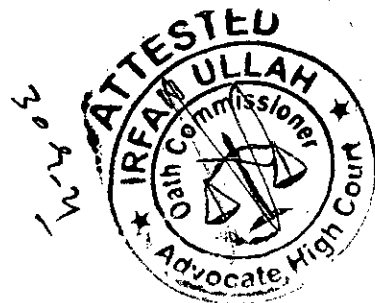
8  
Annex - C

NO.SO(ESTT)FD/1-45/S.L/DCAs/2020. In pursuance of Sub-section (I) of Section 8 of the Khyber Pakhtunkhwa Civil Servant Act, 1973 ( Khyber Pakhtunkhwa Act No.XVIII of 1973), the competent authority has been pleased to order issuance of final seniority list (as it stood on 31.12.2019) of the District Comptroller of Accounts (BS-19) in Khyber Pakhtunkhwa belonging to the Treasury Establishment for information of all concerned.

**FINAL SENIORITY LIST OF DISTRICT COMPTROLLER OF ACCOUNTS (BS-19) OF TREASURY ESTABLISHMENT, KHYBER PAKHTUNKHWA AS IT STOOD ON 31-12-2020.**

Sanctioned Posts	07
Filled Posts	04
Vacant Posts	03

S.#	Name of the Officer	Domicile and Date of birth	Qualification	Whether SAS qualified or otherwise	Date of 1st entry into Government Service	Date of regular appointment by promotion as SR.DAO.	Date of regular promotion in lower post as DAO.	Place of present posting
1	2	3	4	5	6	7	8	9
1.	Mr. Said Akbar	Karak 10-02-1964	B.A.	SAS	14-10-1984	03-06-2002	03-10-2017	Working as Director T & A
2	Mr. Saeed-ur-Rehman	Karak 10-01-1961	B.A.	SAS	25-03-1981	21-04-2012	07-05-2019	DCA DIKhan
3	Mr. Muhammad Haroon	A/Abad 11-05-1962	M.A.	SAS	21-09-1985	03-10-2017	07-05-2019	DCA Abbottabad
4	Mr. Mir Zali Khan	Kohat 16-01-1962	M.A	SAS	02-06-1983	03-10-2017	07-05-2019	DCA Peshawar




SECRETARY TO GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Endst: NO:SO(ESTT)FD/1-45/S.L/DCA/2021

Dated Peshawar the 04-02-2021

Copy is forwarded to:

1. The Director, Treasuries & Accounts, Khyber Pakhtunkhwa, Peshawar
2. All District Comptrollers of Accounts in Khyber Pakhtunkhwa.
3. All District Accounts Officers in Khyber Pakhtunkhwa.
4. The Treasury Officer, Peshawar.
5. The Officers concerned.
6. The Manager Govt: Printing Press Peshawar for publication in the next issue of Government Gazette.
7. Office Order file.

  
Section Officer (Establishment-I)  
Finance Department

ATTESTED  
IRFAN ULLAH  
Oath Commissioner  
Advocate, High Court  
3/2/21

(11)

(10)

Annex-D

**Directorate of Treasuries & Accounts  
Khyber Pakhtunkhwa**

Treasury Block, District Courts Compound, Behind Jamia Masjid,  
Khyber Road, Peshawar.  
Phone & Fax: 091-9211856  
No.1-55/DT&A/20/31

Dated Peshawar the 21-07-2020

To

The Section Officer (Estt-I),  
Govt. of Khyber Pakhtunkhwa,  
Finance Department.

Subject: REQUEST FOR CONDUCTING PSB FOR REGULAR  
PROMOTION OF DCA.

I am directed to refer to the subject cited above and to enclose a copy of self-explanatory application along with its enclosures received from Mr. Farhad Khan, District Comptroller of Accounts, Bannu (OPS) for further appropriate action please.

Encls: As above.



Assistant Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa

Endst No. & Date Even:

Copy forwarded for information to the District Comptroller of Accounts, Bannu w/r to his application referred to above.

*Handwritten notes:*  
DCA  
Ad 30/7/20  
29/7/20

*Handwritten signature:*  
Assistant Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa



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GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Dated Pesh: the 21-05-2021

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Annex-9

**NOTIFICATION**

NO:SO(ESTT)FD/1-55/2018/PSB. On the recommendation of Provincial Selection Board, the competent authority has been pleased to approve promotion of Mr. Rab Nawaz, DAO (BS-18), Ex-Treasury Officer, Peshawar to the post of District Comptroller of Accounts (BS-19) on regular basis w.e.f. 28-04-2021, i.e. one day prior to his retirement on notional basis in term of Para-VII of the Promotion Policy-2009.

2. He is authorized to actualize his promotion against the vacant post of District Comptroller of Accounts, Swat.

**SECRETARY FINANCE**

No.SO(Estt)FD/1-55/2018/PSB

Dated Pesh: the 21-05-2021

Copy forwarded to:-

- ✓1. The Director, Treasuries & Accounts, Khyber Pakhtunkhwa.
2. The District Comptroller of Accounts, Swat.
3. The Budget Officer-XI, Finance Department.
4. The District Accounts Officer, Battagram.
5. Mr. Rab Nawaz, Ex-Treasury Officer, Peshawar.
6. PS to Secretary, Finance Department, Peshawar.
7. PA to Provincial Coordinator (PIAC), Finance Department.



*[Signature]*  
Section Officer (Estt-f)

To

The Honorable Chief Minister,  
Khyber Pakhtunkhwa, Peshawar.

Subject: **REVIEW PETITION/APEAL FOR CONSIDERATION OF APPELLANT FOR PROMOTION TO THE POST OF DISTRICT COMPTROLLER OF ACCOUNTS BPS-19 FROM THE DATE OF ELIGIBILITY.**

Respected Sir,

With due respect, I beg to submit that after consultation with the Provincial Selection Board a retired Treasury/District Accounts Officer BPS-18 of the Treasuries and Accounts Service, who was eligible for promotion, prior to his retirement, has been allowed promotion against the post of District Comptroller of Accounts BPS-19, vide Secretary to Government of Khyber Pakhtunkhwa, Finance Department Notification No.SO(ESTT)FD/1-55/2018/PSB dated 21.05.2021, copy attached as annex-I.

2. The above stated proforma promotion has been allowed to the officer, one day before the date of his retirement, for the mere reason that he was due and eligible for said promotion prior to his retirement but could not be promoted till the date of his retirement on superannuation.

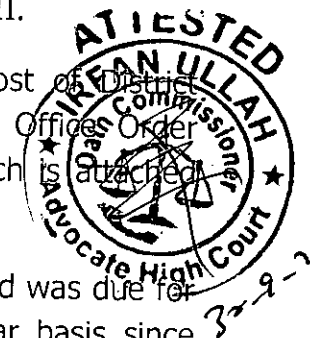
3. In this connection it may be submitted that similar is the case of appellant, who belongs to the same service cadre and was senior then above named officer and eligible for promotion in the same manner but the said notification dated 21.05.2021 is quite silent about his promotion. The natural justice demands that the appellant may also be given the same treatment and allowed Proforma promotion from the date of its admissibility.

4. For the reasons stated above, the appellant has quite wrongly been deprived from his due right of promotion, therefore the instant Revision Petition/Appeal is preferred for your kind consideration on the following grounds:-

1. That there were 3 vacant posts of DCA (BPS-19) as on 31.12.2020, as appears from the seniority list of District Comptroller of Accounts, as it stood on 31.12.2020, vide Finance Department Notification No.SO(ESTT)/FD/1-45/2020/S.List dated 05.03.2021, which on retirement of one Saeed-ur-Rehman DCA DIK on 10.01.2021 increased by another one and total vacant posts became 4. Copy of the seniority list of DCAs is attached as annex-II.

2. That I was in the promotion zone and posted against the post of District Comptroller of Accounts BPS-19, but in own pay scale, vide Office Order No.SO(ESTT)/FD/1-4/2018/P.T dated 31.08.2018, a copy of which is attached as annex-III.

3. That my name was appearing at Serial No.3 of the seniority list and was due for promotion as District Comptroller of Accounts BPS-19 on regular basis since long. I also preferred an application for arranging the meeting of PSB towards my promotion as DCA BPS-19, clearly mentioned therein that I am going to retire on attaining the age of superannuation but still my case could not be finalized or promoted till my retirement on 02.02.2021. The said application was forwarded to the Section Officer (Estt-I) Finance Department Peshawar vide Director Treasuries & Accounts letter No.1-55/DT&A/20/31 dated 21.07.2020 (copies of seniority list of DAOs and letter dated 21.07.2020 are attached at annex-IV & V).



4. That from the above, it is evident that I was due for promotion as District Comptroller of Accounts BPS-19 during the period of my active service, against the clear cut vacant posts of DCA, but due to non-holding of meeting of the Provincial Selection Board, my promotion case could not be finalized till the date of my retirement on 02.02.2021.
5. That after amendment in Rule 17 of the Fundamental Rules, the retired Government Servants, who were eligible for promotion, prior to their retirement but could not avail the benefit, have specifically been provided the benefit of Proforma promotion alongwith arrears of pay and allowances (Copy of FR-17 is attached as annex-VI).
6. That the appellant cannot be penalized for any delay caused due to any administrative or other reasons. In certain cases, the honorable Khyber Pakhtunkhwa Service Tribunal and Supreme Court of Pakistan have held that promotion will take place from the date when such higher post became vacant/available.
7. That the honorable Supreme Court of Pakistan in the judgement contained in 2013 SCMR 544 has held entitled the employees from the date when the vacancy was available. Similarly in another case, reported in 2016 SCMR 871, the honourable court also held that proviso to FR-17 entitles the Petitioner for Proforma promotion as well as authorizes the competent authority to give proforma promotion to the Petitioner after retirement. Copies of the judgments are attached as annex VII to VIII).
8. That the Provincial Government in pursuance to the judgement of honourable Khyber Pakhtunkhwa Service Tribunal, Peshawar dated 08.01.2019 in service appeal No.230/2018 has also allowed Proforma promotion in a similar nature case of the same Cadre/Department, a copy of which is attached as annex-IX). Similarly the impugned Office order of promotion at annex-I has been allowed by the Provincial Government without any reference to any court etc.
9. That on allowing the antedated promotion from the date of eligibility, there would be no effect on the rights of others. It will only benefit the appellant for higher pay scale for a few months and increase in pension.

In view of the above, it is earnestly requested that the matter may kindly be re-examined/reviewed in light of my above submissions and I, being eligible, may very kindly be given proforma promotion as District Comptroller of Accounts BPS-19 from its due date and obliged.

With due regards

Dated: 08-06-2021

Yours Obediently



*(Handwritten signature)*

**(FARHAD KHAN)**  
**Ex.District Comptroller of Accounts**  
**Bannu r/o Village Basia Khel Surani,**  
**Post Office Toorka, District Bannu.**  
**Phone: 03339748105**



16

Amulya

Code No.  
FSL - 04

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**COMBINED SET  
OF  
F. R. & S. R.  
VOLUMES I & II**

---

**APPLICABLE TO THE FEDERAL CIVIL SERVANTS IN PAKISTAN**

*With Model Questions & Answers*

by

**HAMID ALI**  
(M.A., M.Ed., LL.B.)

**ZAKA ALI**  
(ADVOCATE HIGH COURT)

**REVISED EDITION**




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17

*Government decision.*-- Permanent transfers from a higher to a lower grade in anticipation of the abolition of a post are not transfers within the meaning of F. R. 15.

(G.I., F.D. letter No. F-452-R. I/27, dated the 1st February, 1928.)

**F. R. 16.** A Government servant may be required to subscribe to a provident fund, a family pension fund or other similar fund in accordance with such rules as the Governor-General may by order prescribe.

**F. R. 17.** (1) Subject to any exceptions specifically made in these rules and to the provisions of sub-rule (2), an officer shall begin to draw the pay and allowances attached to his tenure of a post with effect from the date when he assumes the duties of that post and shall cease to draw them as soon as he ceases to discharge those duties \*[:].

\*[Provided that the \*[appointing authority] may, if satisfied that a civil servant who was entitled to be promoted from a particular grade was, for no fault of his own, wrongfully prevented from rendering service to the Federation in the higher post, direct that such civil servant shall be paid the arrears of pay and allowances of such higher post through pro forma promotion or upgradation arising from the ante-dated fixation of his seniority.]

(2) The date from which a person recruited overseas shall commence to draw pay on first appointment shall be determined by the general or special orders of the authority by whom he is appointed.

[For Administrative Instructions issued by the Governor-General regarding "CHARGE OF OFFICE" and "LEAVING JURISDICTION", see Part II of Appendix No. 3 in Volume II of this Compilation.]

*Orders issued by the Governor-General under Fundamental Rule 17(2).* - With reference to clause (2) of this rule, the Governor-General has decided that the pay of officers recruited overseas who are entitled to a first class passage to Pakistan, shall commence from the date of disembarkation, subject to their proceeding to take up their duties without avoidable delay. In the case of officers who receive a second class passage, pay shall commence from the date of embarkation for Pakistan.

*Audit Instructions --*

(1) A Government servant will begin to draw the pay and allowances attached to his tenure of a post with effect from the date on which he assumes the duties of that post if the charge is transferred before noon of that date. If the charge is transferred after noon, he commences to draw them from the following day. This rule does not, however, apply to cases in which it is the recognised practice to pay a Government servant at a higher rate for more important duties performed during a part only of a day.

[Para. I, Chap. III, Sec. I of Manual of Audit Instructions (Reprint.)]

\*In sub-rule (1) at the end fullstop subs. by colon & thereafter provided by S.R.O. 1092 (I)/95, Gaz. of Pak., Extr., Pt. II, dt. Nov. 13, 1995.

\*\*In the proviso substituted for "President" by the S.R.O. 106 (I)/2001, dt. 13-2-2001, Gaz. of Pak., Extr., Pt. II, dt. 17th Feb., 2001.



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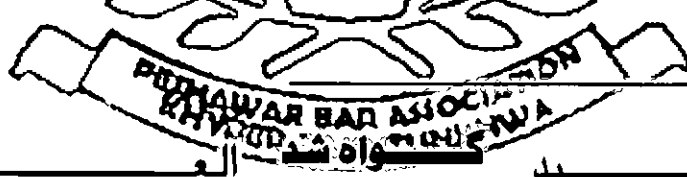
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ایڈویکٹ: مسعود خان - ملک صاحبان		پشاور بار ایسوسی ایشن، خیبر پختونخوا		
بار کونسل / ایسوسی ایشن نمبر: 8000-10-5248/5C-14				
رابطہ نمبر: 03005957675/03219055695				

بعدالت جناب: SERVICE TRIBUNAL KHYBER PAKHTUNKHWA

مخاطب: جناب: Farhad Khan ex: DEA	دعوی: SERVICE APPEAL
 <p>فرہاد خان بنام حکومت خیبر پختونخوا جناب سیکریٹری جنرل</p>	علت نمبر: _____
	مورخہ: _____
	جرم: _____
	تھانہ: _____
<b>باعت تحریر آگے</b>	

مقدمہ مندرجہ عنوان بالا میں اپنی طرف سے واسطے پیروی و جواب دہی کاروائی متعلقہ

آن مقام پشاور ایڈویکٹ مسعود خان ملک صاحبان کو وکیل مقرر کر کے اقرار کیا جاتا ہے کہ صاحب موصوف کو مقدمہ کی کل کاروائی کا کامل اختیار ہوگا، نیز وکیل صاحب کو راضی نامہ کر کے نوٹیفکیشن و فیصلہ بر خلاف دینے جواب دعوی اقبال دعوی اور درخواست از ہر قسم کی تصدیق زریں پر دستخط کرنے کا اختیار ہوگا، نیز بصورت عدم پیروی یا ڈگری یکطرفہ یا اپیل کی برآمدگی اور منسوخی، نیز دائر کرنے اپیل نگرانی و نظر ثانی و پیروی کرنے کا مختار ہوگا اور بصورت ضرورت مقدمہ مذکورہ کے کل یا جزوی کاروائی کے واسطے اور وکیل یا مختار قانونی کو اپنے ہر ذمہ یا اپنے بجائے فیصلہ کا اختیار ہوگا اور صاحب مقرر شدہ کو وہی جملہ مذکورہ اختیارات حاصل ہوں گے اور ان کا ساختہ پر داخستہ منظور و قبول ہوگا دوران مقدمہ میں جو خرچہ ہر جاندا تو اے مقدمہ کے سبب سے ہوگا۔ کوئی تاریخ پیشی مقام دورہ یا حد سے باہر ہو تو وکیل صاحب پابند نہ ہوں گے کہ پیروی مذکورہ کریں، لہذا وکالت نامہ لکھ دیا تاکہ سند رہے



المرقوم:

مقام پشاور کے لیے منظور ہے۔

Accepted  
Fahad

نوٹ: اس وکالت نامہ کی فوٹو کاپی ناقابل قبول ہوگی۔

فرہاد خان و اس کے وکیل صاحبان

**BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR.**

**Service Appeal No.7501/2021**

Mr. Farhad Khan, District Account Officer,  
Bannu.

.....Appellant

**Versus**

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

**Respondent**

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(10)

(A)

**Before the Khyber Pakhtunkhwa, Service Tribunal, Peshawar.**

**Service Appeal No.7501/2021**

Khyber Pakhtunkhwa  
Service Tribunal

Diary No. 137

Mr. Farhad Khan, Ex District Comptroller of Accounts, Bannu.

Resident of Village Basia Khel Surani, Post Office Toorka District, Bannu: 2/6/2022

.....(Appellant)

**VERSUS**

1. The Government of Khyber Pakhtunkhwa, through Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
2. The Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
3. The Secretary to Government of Khyber Pakhtunkhwa, Establishment Department, Peshawar.
4. The Secretary to Government of Khyber Pakhtunkhwa, Finance Department, Peshawar.

.....**Respondents**

**PARAWISE COMMENTS ON BEHALF OF RESPONDENT NO<sup>02</sup> 03 & 04.**

**Preliminary Objections.**

1. That the appellant has got no cause of action and locus standi to file the instant appeal.
2. That the appellant has not come to this honorable tribunal with clean hands therefore, the appeal is liable to be dismissed.
3. That the appeal is badly time barred.
4. That the appeal is bad in its present form, hence liable to be dismissed.
5. That the instant appeal is not maintainable in the eye of law.
6. That the appellant concealed the material facts and kept this honorable tribunal in dark.
7. That the appeal is bad for misjoinder and non-joinder of necessary parties.
8. That the appellant has not complied with mandatory provisions of relevant rules.

**FACTS.**

1. Correct, hence no comments.
2. Correct to the extent that the appellant was posted as District Comptroller of Accounts (BS-19) in his own pay & scale owing to exigency of services as two officers of the cadre i.e. Said Akbar and Mr. Muhammad Aman were posted outside their cadre posts as Director, Treasuries & Accounts, Khyber Pakhtunkhwa and Provincial Coordinator, Finance Department respectively (Annex- A & B).
3. Correct to the extent that the appellant was at Serial No. 3 of the Final Seniority List of District Accounts Officers (BS-18) circulated on 31.12.2019. As far as the availability of three (03) vacant posts is concerned, one post became vacant due to premature retirement of Mr. Nawab Khan (Annex-C) and remaining two posts due to conditional retirement of Mr. Shahid Pervez Bhatti (Annex-D) and Mr. Muhammad Aman (Annex-E) in light of Peshawar High Court judgment in writ

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3-10-2019

2 vacant  
23-10-2019

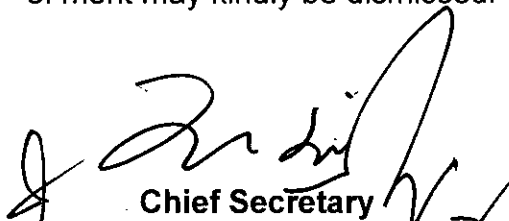
petition No. 5673-P/2019 dated 19.02.2020. According to the promotion policy one regular vacant post was required to be left vacant for Mr. Amanullah, District Accounts Officer (BS-18), who was placed at S.No.1 of the panel, who was facing disciplinary proceedings as promotion could not be made against conditional vacancies as a CPLA against the judgment of Peshawar High Court Peshawar was already filed in the Supreme Court of Pakistan.


4. Incorrect. A Working Paper regarding promotion of District Accounts Officers (BPS-18) to the post of District Comptroller of Accounts (BS-19), including the name of the appellant was forwarded to Establishment Department for placement before PSB on 05-01-2021 well before the date of retirement of the appellant (Annex-F). However, Establishment Department observed that only three posts of District Comptroller of Accounts (BS-19), were vacant out of which two were conditional and one was regular. During previous meeting of PSB the appellant's name was not considered for acting charge promotion as the officers outside the cadre could be repatriated at any time to their parent department (Annex-G). According to promotion Policy, regular post was required to be left vacant for the officer at S.No.1 of the panel facing disciplinary proceedings. Furthermore, in accordance with Rule -8 of the Civil Servants (Change in Nomenclature of Services and Abolition of Classes) Rules, 1975 all reservations of posts for purposes of appointment, promotion or transfer in favour of persons belonging to a particular service or cadre, or holding a particular post, shall stand abolished (Annex-H). **The intention of this rule is that no individual Government servant should claim promotion or appointment to a particular post as a matter of right on the basis of provisions in existing recruitment rules or instructions.** However, in order not to create a vacuum the existing quotas for a promotion and initial/direct recruitment for various posts may continue to be followed till further orders (Annexure-I).
5. Incorrect. In July, 2020 out of seven (07) posts of District Comptroller of Accounts (BS-19), only one regular vacancy was available which was left vacant for Mr. Amanullah, being a senior most District Accounts Officer (BS-18). However, due to disciplinary proceedings and pending inquiries, his name, however, was not considered for promotion to the post of District Comptroller of Accounts (BS-19).
6. Already explained at Para-04 above. In addition, it is added that subsequently another working paper was forwarded to Establishment Department on 14-04-2021 (Annex-J), however, due to retirement of the appellant on 02-02-2021, his name was not included in the panel of officers recommended for promotion as District Comptroller of Accounts (BS-19).
7. Incorrect. The working papers were forwarded to Establishment Department on 14-04-2021 when Mr. Rab Nawaz was in service and retired on 28-04-2021 i.e. after considering him for promotion by PSB in its meeting dated 28-04-2021 while the appellant was retired from service on 02.02.2021, hence he could not be promoted in accordance with his best wishes as promotion to the next higher grades has always been notified with immediate effect rather than from retrospective effect (Annex-K).
8. As already explained vide Para 7 above, the officer's contention about promotion of his junior is not correct as his successor was promoted as District Comptroller of Accounts (BS-19), after fulfilling all required formalities and recommendation conveyed by Provincial Selection Board.
9. Needs no comments.


Grounds.

1. Already explained at Para-04 of the **FACTS**.
2. Incorrect, In the Working Papers, forwarded to Provincial Selection Board (PSB) included name of appellant but due to non-availability of clear vacancy his name not came under consideration for promotion he was desired.
3. Already explained at Para- 03 & 04 of the **FACTS**.
4. The nature of every case is different from others hence appellant remained unable to occupy next higher grade of District Comptroller of Accounts (BS-19) post because of non-availability of clear regular post when he was in service which was only became vacant after appellant retirement.
5. Already explained at Para-03 & 04 of the **FACTS**.
6. Only eligibility is not the sole criteria for promotion, there are other requirements like availability of clear vacancies, length of service, PERS quantification, seniority lists are also involved for promotion of any officer to the next higher grade
7. Incorrect. As explained at Para-04 of the **FACTS**.
8. The appellant has did not mention about clear posts.
9. Incorrect. No such policy of Provincial Government exist under which retired Government servant can be considered for promotion because promotion always granted to civil servants while retired person could not be considered as civil servant.
10. Incorrect no delay on the part of Administrative Department can be established. However, the working paper including name of the appellant in panel for promotion to the post of District Comptroller of Accounts (BS-19), which was forwarded to Competent Authority well before his retirement, but the same were returned due to non-availability of clear posts as explained vide Para 03-04 above.
11. Incorrect. Proforma promotion cannot be claimed as a matter of right. The promotion is effective on assumption of charge of higher post.
12. Incorrect. There is no room in the rules for allowing antedated promotion. The promotion is effective on assumption of higher responsibilities.

In view above, it is therefore most humbly prayed that the appeal being devoid of merit may kindly be dismissed.

  
Chief Secretary  
Govt: of Khyber Pakhtunkhwa  
(Respondent No.02)

  
Secretary Establishment  
Govt: of Khyber Pakhtunkhwa  
(Respondent No.03)

  
Secretary Finance  
Govt: of Khyber Pakhtunkhwa  
(Respondent No.04)

**BEFORE SERVICE TRIBUNAL, KHYBER PAKHTUNKHWA, PESHAWAR.**

**Service Appeal No.7501/2021**

Mr. Farhad Khan, District Account Officer,  
Bannu.

**Appellant**

**Versus**

Secretary to Govt. of Khyber Pakhtunkhwa Finance Department and others.

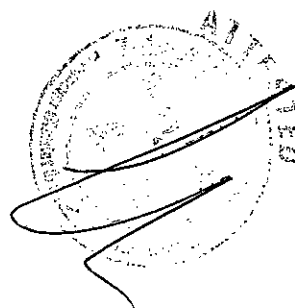
**Respondents**

**Para-wise Comments on Behalf of Secretary Finance Govt. of Khyber  
Pakhtunkhwa Respondent No.04.**

**AFFIDAVIT**

I Naseeb Khan, Section Officer Govt.of Khyber Pakhtunkhwa Finance Department do hereby solemnly affirm and declare on oath that the contents of Para-wise Comments in Service Appeal No. 7501/2021 on behalf of Secretary to Govt. of Khyber Pakhtunkhwa Finance Department is true and correct to the best of my knowledge and belief and that nothing has been concealed from the Honourable Tribunal.

**Deponent**







*Amendure A* **A**

**GOVERNMENT OF  
KHYBER PAKHTUNKHWA  
ESTABLISHMENT DEPARTMENT**

DATED PESHAWAR THE FEBRUARY 11, 2019

**NOTIFICATION**

**NO.SO(E-I)E&AD/9-75/2019.** The Competent Authority is pleased to transfer Mr. Said Akbar (BS-19) District Comptroller of Accounts, Peshawar and post him as Director Treasuries & Accounts Khyber Pakhtunkhwa, Peshawar, in the public interest.

**CHIEF SECRETARY  
GOVERNMENT OF KHYBER PAKHTUNKHWA**

**Endst.No. & date even.**

Copy forwarded to the:-

1. Principal Secretary to Governor, Khyber Pakhtunkhwa.
2. Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
3. Secretary to Government of Khyber Pakhtunkhwa, Finance Department.
4. Accountant General, Khyber Pakhtunkhwa.
5. Director Treasuries & Accounts Khyber Pakhtunkhwa.
6. Director Information, Khyber Pakhtunkhwa Peshawar.
7. PS to Chief Secretary, Khyber Pakhtunkhwa.
8. PS to Secretary Establishment/PS to SS(E)/PA AS(E), AS(HRD)/D.S(A)/D.S(E)/ SO(Secret)/ SO(E.II)/SO (HRD-I)/SO(E.IV)/E.O/ACSO Cypher/D.D. IT and Director Protocol E&AD, Khyber Pakhtunkhwa.
9. Officers concerned.
10. Manager, Govt. Printing Press Peshawar.

*(Signature)*  
**(ISHTIAQ AHMED)  
SECTION OFFICER (ESTT-I)**

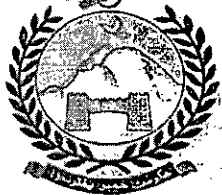
**\*\*A.Latif/\*\***

*D.No. 385  
Date 20/2/19*

*(Signature)*  
**Section Officer (Lit-II)  
Finance Department  
Govt. of Khyber Pakhtunkhwa**

*M/F*

**SECRETARY FINANCE**



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Dated Pesh: the 30-05-2019

Finance Department Civil Secretariat Peshawar <http://www.financekpp.gov.pk> facebook.com/GoKPPFD twitter.com/GoKPPFD

**NOTIFICATION**

NO:SO(ESTT)FD/1-4/2019/P.T/DCA. The competent authority has been pleased to approve posting / transfer of the following officers of the Khyber Pakhtunkhwa Treasury Establishment with immediate effect, in the public interest:-

Sl. No.	Name	Present Posting	Proposed Posting	Remarks
1	Said Akbar, District Comptroller of Accounts (BS-19).	Director, Treasuries & Accounts	Director Treasuries & Accounts	On regular promotion to BS-19 he is retained on the post of Director Treasuries & Accounts.
2	Shahid Pervez Bhatti, District Comptroller of Accounts (BS-19).	DCA, Abbottabad On acting charge basis	DCA, Abbottabad on regular basis	On regular promotion retained on the same post till retirement on superannuation w.e.f. 04.10.2019
3	Nawab Khan, District Comptroller of Accounts (BS-19).	Dep uty Director T&A, Peshawar (BS-19) on acting charge basis	Dy: Director T&A, Peshawar (BS-19) on regular basis	On regular promotion retained on the same post till further order.
4.	Saeed ur Rehman, District Comptroller of Accounts (BS-19).	DCA, D I Khan, on acting charge basis	DCA, D I Khan on regular basis	On regular promotion retained on same post
5.	Muhammad Haroon, District Comptroller of Accounts (BS-19).	DCA Swat on acting charge basis	DCA Swat on regular basis	On regular promotion retained on same post
6.	Mir Zali Khan, District Comptroller of Accounts (BS-19).	DCA Kohat on acting charge basis	DCA Kohat on regular basis	On regular promotion retained on same post
7.	Muhammad Aman, District Comptroller of Accounts (BS-19).	Dy: Provincial Coordinator (PIAC) Finance Deptt: Peshawar	Provincial Coordinator (PIAC) Finance Deptt:	He will actualize his promotion in Try: cadre against the vacant post of DCA Peshawar & re- join the post of Provincial Coordinator (PIAC) in Finance Deptt:.
8.	Amir Tayyab Hussain Shah, District Comptroller of Accounts (BS-19).	DCA Mardan in own pay & scale	DCA Mardan on acting charge basis	On promotion as DCA on acting charge basis retained on the same post

Section Officer (Lit-II)  
Finance Department  
Govt. of Khyber Pakhtunkhwa

SECRETARY FINANCE

Annexure: (A) (B)

TO BE SUBSTITUTED FOR OFF

OF EVEN NUMBER AND DATE



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Dated Pesh: the 09-10-2019

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

**OFFICE ORDER**

No.SO(Estt)FD/1-32/2019/LPR. Mr. Nawab Khan, Deputy Director (BS-19) Directorate of Treasuries & Accounts, Khyber Pakhtunkhwa shall stand re from Government service w.e.f. **02.12.2019 (F.N)**, after his succe completion of more than 33 years qualifying service. As per Service Record date of birth of the officer is 01-09-1961.

2. Sanction is also hereby accorded to the grant of leave encashr of 365 days in lieu of leave preparatory to Retirement (LPR), in respect of aforesaid retiring officer, in pursuance of Finance Department's notifica No.SO(FR)FD/5-92/2005/Vol-V dated 31-12-2012.

**SECRETARY FINANCE**

Endst: No.SO(Estt)FD/1-32/2019/LPR

Dated 01-11-2019

Copy forwarded to:-

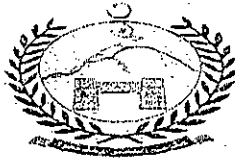
1. The Accountant General, Khyber Pakhtunkhwa.
2. The Director, Treasuries & Accounts, Khyber Pakhtunkhwa Peshaw with reference to his letter No.1-32/DT&A/19/ Pension/1917 dated 10-2019.
3. The Budget Officer-XI, Finance Department.
4. Mr. Nawab Khan, Deputy Director o/o Directorate of Treasuries Accounts, Khyber Pakhtunkhwa.
5. PS to Special Secretary, Finance Department.
6. Office order file.

*(Signature)*  
Section Officer (Lit-II)  
Finance Department  
Govt. of Khyber Pakhtunkhwa

*(Signature)*  
SECTION OFFICER(EST)

Annexure - DD

15/03/20



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Dated Pesh: the 20-03-2020

(7) (8)

NOTIFICATION

No.SO(E-I)/FD/1-32/2020/T&A/Pen. Without prejudice to the legal remedies available to Provincial Government and in pursuance of Judgement of the Peshawar High Court, Peshawar dated 19.02.2020 in WP No. 5673-P/2019, Mr. Shahid Pervez Bhatti, District Comptroller of Accounts, Abbottabad (BS-19) shall stand retired from Government Service on 03.10.2019 (A.N), on attaining the age of superannuation, as his date of birth is 04.10.1959, subject to CPLA/Appeal of the Provincial Government, against aforementioned Judgement of Peshawar High Court and any order contrary as and when issued by the apex Court of Pakistan.

SECRETARY TO GOVERNMENT  
KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

No.SO(E-I)/FD/1-32/2020/T&A/Pen.

Dated Pesh: the 20-03-2020

Copy forwarded to the:-

1. Registrar, Peshawar High Court, Peshawar.
2. Accountant General, Khyber Pakhtunkhwa, Peshawar.
3. Director, Treasuries and Accounts Khyber Pakhtunkhwa, Peshawar.
4. District Comptroller of Accounts, Abbottabad.
5. PS to Secretary Finance.
6. PS to Special Secretary Finance.
7. PA to Addl: Secretary (Admn) Finance Department.
8. Officer concerned.
9. Office Order file.

Section Officer (Lit-II)  
Finance Department  
Govt. of Khyber Pakhtunkhwa

DR. YAQOUB AHMAD  
Section Officer (Estt: -I) 20/03/20



Annexure - E1  
14

GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Dated Pesh: the 20-03-2020

**NOTIFICATION**

No.SO(E-I)/FD/1-32/2020/T&A/Pen. Without prejudice to the legal remedies available to Provincial Government and in pursuance of Judgement of the Peshawar High Court, Peshawar dated 19.02.2020 in WP No. 5673-P/2019, Mr. Muhammad Aman, District Comptroller of Accounts (BS-19) posted as Provincial Coordinator Provincial Internal Audit Cell, Government of Khyber Pakhtunkhwa Finance Department shall stand retired from Government Service on 23.10.2019 (A.N), on attaining the age of superannuation, as his date of birth is 24.10.1959, subject to CPLA/Appeal of the Provincial Government, against aforementioned Judgement of Peshawar High Court and any order contrary as and when issued by the apex Court of Pakistan.

SECRETARY TO GOVERNMENT  
KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

No.SO(E-I)/FD/1-32/2020/T&A/Pen.

Dated Pesh: the 20-03-2020.

Copy forwarded to the:-

1. Registrar, Peshawar High Court, Peshawar.
2. Accountant General, Khyber Pakhtunkhwa, Peshawar.
3. Director, Treasuries and Accounts Khyber Pakhtunkhwa, Peshawar.
4. District Comptroller of Accounts, Kohat.
5. PS to Secretary Finance.
6. PS to Special Secretary Finance.
7. PA to Addl: Secretary (Admn) Finance Department.
8. Officer concerned.
9. Office Order file.

Section Officer (Lit-II)  
Finance Department  
Govt. of Khyber Pakhtunkhwa

DR. YAQOOB AHMAD  
Section Officer (Estt:-I) 20/03/2020



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Annexure-F  
11  
(4)

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

NO:SO(ESTT-I)FD/1-55/2018/TRY/PSB

Dated Pesh: the 05-01-2021

To

The Section Officer (PSB)  
Govt:of Khyber Pakhtunkhwa,  
Establishment Department,  
Peshawar.

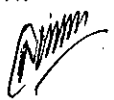
Subject: **APPOINTMENT / PROMOTION OF DISTRICT ACCOUNTS OFFICER (BS-18) / TREASURY OFFICER (18) TO THE POST OF DISTRICT COMPTROLLER OF ACCOUNTS (BS-19).**

I am directed to enclose Seven Copies of working papers on the above noted subject alongwith relevant documents in respect of each of the following officers of Khyber Pakhtunkhwa Treasuries & Accounts Establishment:-

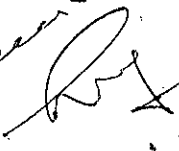
S.#	Name
1.	Mr. Amanullah
2.	Mr. Amir Tayyab Hussain shah
3.	Mr. Farhad Khan
4.	Mr. Itbar Khan
5.	Mr. Rab Nawaz
6.	Mr. Aftab Ahmad


2. It is, therefore, requested that the case may kindly be placed before the Provincial Selection Board, for consideration.

Encl: (07 sets)

  
Section Officer (Lit-ID)  
Finance Department  
Govt: of Khyber Pakhtunkhwa

  
Section Officer (Estt-I)

o/c  
Received  
  
13/01/2021

  
Rab Nawaz  
Treasury Officer (BS-18)  
Peshawar

Secretary Finance  
Khyber Pakhtunkhwa  
Diary No. 7479  
Date: 13/01/2021



GOVERNMENT OF KHYBER PAKHTUNKHWA  
ESTABLISHMENT DEPARTMENT

Annex-6

No. SO (PSB) ED/1-22/2021  
Dated Peshawar, the January 27, 2021

To

The Secretary to Government of Khyber Pakhtunkhwa,  
Finance Department.

SUBJECT: APPOINTMENT / PROMOTION OF DISTRICT ACCOUNTS OFFICER / TREASURY OFFICER BS-18 TO THE POST OF DISTRICT COMPTROLLER OF ACCOUNTS BS-19.

Dear Sir,

I am directed to refer to Finance Department letter No. SO(ESTT-I)FD/1-55/2018/TRY/PSB, dated 05-01-2021 on the subject and to say that the case has been examined in Regulation wing and observed that: -

- I. There are three vacant posts out of which two posts are vacant due to conditional retirement. Moreover, the Board in its meeting held on 30.12.2020 did not consider appointment on acting charge basis against a post vacated due to posting of an officer to an ex-cadre post observing that the officer posted out of the cadre can join his cadre any time.
- II. The officer at Sr.No.1 of the panel is involved in two enquiries, thus his promotion is to be deferred as per Promotion Policy 2009.
- III. Quantification of PERs in respect of officers at Sr. No.2 to 6 of the panel is not in according with the instructions given in the Promotion Policy, 2009.
- IV. As per Service Rules, joint seniority list of Deputy Directors, District Accounts Officers / Agency Account Officer & Treasury Officers is not provided.
- V. Quantification score in respect of officer at Sr. No.1 of the panel is missing in PSB-II proforma.
- VI. The officers at Sr. No.1 to 3 of the panel were promoted to BS-17 on 10.02.2007 while their PER grading and quantification has been calculated w.e.f. 22.03.2008 and left the period of one year un-attended.
- VII. The officer who attested the attached documents had not affixed his stamp.

2. The working paper and other documents received with the letter quoted above are returned herewith in original for doing the needful.

Yours faithfully,

SECTION OFFICER (PSB)

Encl: As above.

ENDST. EVEN NO. & DATE.

A copy is forwarded to the Section Officer (R-VI) Establishment Department.

Secretary Finance  
Khyber Pakhtunkhwa  
Date... 27/1/2021

SECTION OFFICER (PSB)

Handwritten signatures and stamps including 'AFS/IA/PC/PA/AC' and 'SO(E-1)'

Handwritten signature 'SRF'



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Dated Pesh: the 07-05-2019

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

**NOTIFICATION**

NO.SO (ESTT)FD/1-55/PSB/2019. On the recommendation of Provincial Selection Board, Khyber Pakhtunkhwa, the competent authority has been pleased to promote / appoint the following officers of Khyber Pakhtunkhwa Treasury Establishment from the posts of District Accounts Officers / Treasury Officers (BS-18) to the post of District Comptroller of Accounts (BS-19) on regular / acting charge basis with immediate effect. The officer at S.No.1,3,4,5, & 6 will be on probation for a period of one year while the officers at S.No. 02 & 07 will be on probation till the date of their retirement.

S.#	Name of officer	
1	Mr. Said Akbar	on regular basis
2	Mr. Shahid Pervez Bhatti	on regular basis
3	Mr. Nawab Khan	on regular basis
4	Mr. Saeed ur Rehman	on regular basis
5	Mr. Muhammad Haroon	on regular basis
6	Mr. Mir Zali Khan	on regular basis
7	Mr. Muhammad Aman	on regular basis
8	Mr. Amir Tayyab Hussain Shah	on acting charge basis

**SECRETARY TO GOVERNMENT OF  
KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT**

Endst: No. & Date even.

Copy forwarded to:-

1. The Secretary to Govt: of Khyber Pakhtunkhwa Establishment Deptt: Peshawar.
2. The Accountant General Khyber Pakhtunkhwa Peshawar.
3. The Director Treasuries and Accounts Khyber Pakhtunkhwa.
4. The Dy: Director Treasuries and Accounts Khyber Pakhtunkhwa Peshawar.
5. The District Comptroller of Accounts, Abbottabad, DIKhan, Swat, Kohat & Mardan.
6. PSO to Chief Minister, Khyber Pakhtunkhwa.
7. PS to Chief Secretary, Khyber Pakhtunkhwa
8. PS to Secretary Finance.
9. Officers concerned.
10. Office Order file.

Section Officer (Lit-II)  
Finance Department  
Govt: of Khyber Pakhtunkhwa

Section Officer (Estt-I)



**<sup>1</sup>[Khyber Pakhtunkhwa] Civil Servants  
(Change in Nomenclature of Services and Abolition of Classes) Rules,  
1975**

**No. SOS-III (S&GAD)1-206/74-III.**---In exercise of the powers conferred by section 26 of the <sup>2</sup>[Khyber Pakhtunkhwa] Civil Servants Act, 1973, (<sup>3</sup>[Khyber Pakhtunkhwa] Act XVIII of 1973), the Governor of the <sup>4</sup>[Khyber Pakhtunkhwa] is pleased to make the following rules, namely:--

**1.** (1) These rules may be called the <sup>5</sup>[Khyber Pakhtunkhwa] Civil Servants (Change in Nomenclature of Services and Abolition of Classes) Rules, 1975.

(2) They shall come into force at once.

**2.** In these rules unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them that is to say--

(a) "Classes" means Class-I, Class-II, Class-III and Class-IV in which the civil posts and services stand classified immediately before coming into force of these rules;

(b) "Government" means the Government of the <sup>6</sup>[Khyber Pakhtunkhwa] ;

(c) "Grade" means a National Scale of Pay in which a post or group of posts is placed.

(d) "Province" means the <sup>7</sup>[Khyber Pakhtunkhwa]

(e) "<sup>8</sup>[Khyber Pakhtunkhwa] unified Grades" comprise all services and civil posts connected with the affairs of the Province other than those included in the All-Pakistan Unified Grades under the All-Pakistan Services (Change in Nomenclature) Rules, 1973;

(f) "Service" means any civil service of the Province.

**3.** Notwithstanding anything contained in any rule, order, instruction, the names of services shall, with immediate effect, stand changed to the <sup>9</sup>[Khyber Pakhtunkhwa] Unified Grades (hereinafter referred to as the Unified Grade) and all references to a service in any rule, order or instruction shall, consistent with the subject and context, be construed as references to the respective Unified Grade.

*Explanation.*---For the purpose of this rule, "respective Unified Grade" means the Grade to which a civil servant is entitled in respect of his existing post under the National Scale of Pay.

**4.** A civil post connected with the affairs of the Province, not being post in the All-Pakistan Unified Grades shall belong to one or other of the Unified Grade.

**5.** All persons other than the persons appointed on adhoc basis, who immediately before the coming into force of these rules were members of a service or held a civil post connected with the affairs of

<sup>1</sup> Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>2</sup> Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>3</sup> Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>4</sup> Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.


<sup>5</sup> Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>6</sup> Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>7</sup> Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>8</sup> Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>9</sup> Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

  
Section Officer (Lit-II)  
Finance Department  
Govt. of Khyber Pakhtunkhwa

14  
A3


the Province, not being a post in the All-Pakistan Unified Grades, shall stand appointed in their existing posts to the respective Unified Grades.

6. Notwithstanding anything contained in any rule, orders or for the time being in force, all classes and classification of services and posts as Gazetted and non-Gazetted shall stand abolished.

7. For the purpose of application of any existing rule, order or instruction, reference to a class or to a post as Gazetted or non-Gazetted shall be construed as reference to the corresponding grade as specified in the table below:--

	<u>Class</u>	<u>Corresponding Grade</u>
1.	Class-I	Grade 17 to 21.
2.	Class-II	Grade-16
3.	Class-III	Grade 3 to 15
4.	Class-IV	Grade 1 and 2

8. Notwithstanding anything contained in any rule, order or instructions, all reservations of posts for purposes of appointment, promotion or transfer in favour of persons belonging to a particular service or cadre, or holding a particular post, shall stand abolished.

-----  
  
Section Officer (Lit-II)  
Finance Department  
Govt. of Khyber Pakhtunkhwa


GOVERNMENT OF N.W.F.P.  
INFORMATION, SERVICES AND GENERAL  
ADMINISTRATION DEPARTMENT.

Circular Letter No. SOS. III (S&GAD) 1-206/74-II, dated Peshawar,  
the 9th April, 1975.

Subject— THE NORTH-WEST FRONTIER PROVINCE CIVIL SERVANTS  
(CHANGE IN NOMENCLATURE AND ABOLITION OF CLASSES  
RULES, 1975).

A copy (with some spare copies of the above rules) is enclosed for the information and record of your Department. A perusal of rule 6 will indicate that classification of posts/services has been done away with by giving formal effect to the Prime Minister's announcement of 20th August, 1973. However, the practice of notifying appointment to Grade 16 and above (or their corresponding existing grades) in Government Gazette will continue to be followed.

Attention is invited to rule 8 of above rules, whereby all reservations of posts for the purposes of initial/direct recruitment, promotion or transfer in favour of persons belonging to a particular posts have been abolished. The intention of this rule is that no individual Government servant should claim promotion or appointment to a particular post as a matter of right on the basis of provision in the existing recruitment rules or instructions. However, in order not to create a vacuum the existing quotas for promotion and initial/direct recruitment for various posts may continue to be followed till further orders.

  
Section Officer (Lit-II)  
Finance Department  
Govt. of Khyber Pakhtunkhwa



Annexure - J  
Annex J.1  
GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Finance Department, Civil Secretariat Peshawar <http://www.finance.gkp.pk> facebook.com/GoKPFD twitter.com/GoKPFD

NO:SO(ESTT-I)FD/1-55/2018/TRY/PSB

Dated Pesh: the 14-04-2021

To

The Section Officer (PSB)  
Govt:of Khyber Pakhtunkhwa,  
Establishment Department,  
Peshawar.

22/15-04-21

Subject:

**APPOINTMENT / PROMOTION OF DISTRICT ACCOUNTS OFFICE (BS-18) / TREASURY OFFICER (18) TO THE POST OF DISTRICT COMPTROLLER OF ACCOUNTS (BS-19).**

I am directed to refer to your letter No.SO(PSB)ED/1-22/2021 dated 27-01-2021 and to enclose working papers on the above noted subject duly corrected alongwith relevant documents for further necessary action. So for provision of joint seniority list of District Accounts Officer/Treasury Officer & Deputy Director (BS-18) is concerned, presently no regular Deputy Director (BS-18) is available and will be added in the seniority lists as and when an Assistant Director BS-17 is promoted in light of existing service rules.

2. I am further directed to request that the working papers may be got cleared from Provincial Selection Board through circulation as one of the officer in the panel Mr. Rab Nawaz Treasury Officer (BS-18) is going to be retired from government service on 28-04-2021, attaining the age of superannuation of 60 years, please.

Encl: (07 sets)

Section Officer (Estt-I)

Endst: No: & Date even

Copy forwarded for information to:-

1. The PS to Secretary, Finance Department.
2. The PS to Special Secretary, Finance Department.
3. The PA to Additional Secretary (Admn:), Finance Department.
4. The PA to Provincial Coordinator (PIAC), Finance Department.

Section Officer (Lit-II)  
Finance Department  
Govt: of Khyber Pakhtunkhwa

Section Officer (Estt-I)

**CONFIDENTIAL**  
**IMMEDIATE**



**GOVERNMENT OF KHYBER PAKHTUNKHWA**  
**ESTABLISHMENT DEPARTMENT**

No. SO(PSB)/ED/1-22/2021/P-2  
Dated Peshawar, the May 17, 2021

To  
The Secretary to Govt. of Khyber Pakhtunkhwa,  
Finance Department.

SUBJECT: MINUTES OF THE PROVINCIAL SELECTION BOARD  
APPROVED ON 28.04.2021 (BY CIRCULATION).

PROMOTION OF DISTRICT ACCOUNTS OFFICER /  
TREASURY OFFICER BS-18 TO THE POST OF DISTRICT  
COMPTROLLER OF ACCOUNTS BS-19.

Dear Sir,

I am directed to refer to Finance Department letter No. SO(ESTT-1)FD/1-55/2018/TRY/PSB, dated 14-04-2021 on the subject and to forward herewith a copy of the minutes/recommendation of the Provincial Selection Board in the subject case made on 28.04.2021 (by circulation) along with a copy of approved summary wherein the Chief Minister, being competent authority in terms of Rules 4 (1) (a) of the Khyber Pakhtunkhwa Civil Servant (Appointment, Promotion and Transfer) Rules 1989, has approved the recommendation of the PSB.

Yours faithfully,

Section Officer (Lit-II)  
Finance Department  
Govt. of Khyber Pakhtunkhwa

Secy: Finance KPK  
Dairy No. 9261  
Date 18/5/21

SECTION OFFICER (PSB)

19/5

PC/P/AL

17/5

2/18

PROMOTION OF DISTRICT ACCOUNTS OFFICER / TREASURY OFFICER BS-18 TO THE POST OF DISTRICT COMPTROLLER (ACCOUNTS BS-19).

Finance Department has forwarded a working paper regarding promotion of District Accounts Officer / Treasury Officer BS-18 to the post of District Comptroller of Accounts BS-19 (F/A). Four posts have been reflected as vacant due to retirement. The case has been examined in Regulation wing and observed certain deficiencies in the working paper (F/B) due to which it needs returning to the department for rectification. Mr. Rab Nawaz, Treasury Officer BS-18 at Sr. No.3 of the panel, is going to be retired from service on 28.04.2021 on attaining the age of superannuation. He is falling in promotion zone.

2. If the working paper is to be returned to the department for correction, the officer will retire from service till receipt of the working paper back in Establishment department. Moreover, the rectification of the working paper has no concern with his promotion as his case is clear to be considered for promotion. Finance Department has requested to consider his promotion by circulation. A note regarding consideration of promotion in respect of Mr. Rab Nawaz was also accordingly moved to the Chief Secretary for approval to process the working paper by circulation which was approved (F/C).

3. According to service rules, the post is required to be filled as under: -

*"By promotion, on the basis of seniority-cum-fitness from amongst the District Accounts Officers / Treasury Officers with at least 12 years service in BS-17 and above". (F/D)*

4. According to the seniority list (F/E), date of birth of Mr. Rab Nawaz is 29.04.1961. He joined Government service on 03.11.1986 and was promoted to BS-17 on 22.03.2008. He was promoted to BS-18 on 02.10.2018. He has completed prescribed length of service for promotion. No inquiry is pending against him. His PERs dossier is complete. His service record upto 2020 is generally good (F/F).

5. As per promotion policy, 2009, threshold for promotion to BS-19 post is 60, weightage of PERs is 70 and 30 marks rest with the PSB. His score of quantification of PER is 57 out of 70. In case, the PSB agrees to give him 03 marks or more out of 30, he can be promoted to BS-19. In case of his promotion, he will be on probation till his retirement.

*[Signature]*  
Section Officer (Lit-II)  
Finance Department  
Govt. of Khyber Pakhtunkhwa

*[Signature]*  
Section Officer (PSB)  
Govt. of Khyber Pakhtunkhwa  
Establishment Department

PS/Secy E&AD KF  
Diary No. 119  
FTS No. 29/4/21

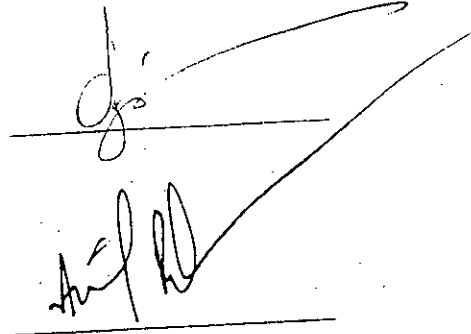
CAIF.S Khyber Pakhtunkhwa  
No. 1339  
Date: 28-04-2021

19. Last PSB meeting was held on 30.12.2020 and next meeting is not held to be held till his retirement. If the working paper is kept pending till the PSB meeting, then he will be deprived of the promotion and pensionary benefit next stage.

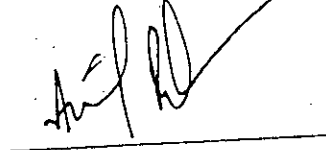
7. In view of the above background, it is proposed that the case of Mr. Rab Nawaz, Treasury Officer BS-18 may be considered by the PSB for promotion to the post of District Comptroller of Accounts BS-19 by circulation. Working paper is added for perusal.

8. The note regarding promotion of Mr. Rab Nawaz, Treasury Officer BS-18 to the post of District Comptroller of Accounts BS-19 on regular basis is submitted for signature/obtaining approval of Members and Chairman Provincial Selection Board by circulation. They are also requested to indicate PSB's marks in the relevant column of statement placed at (F/G).

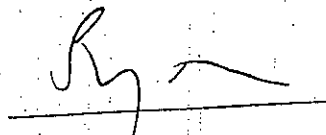
Secretary Establishment Department  
Secretary / Member PSB




Secretary Finance Department  
Co-opted Member PSB



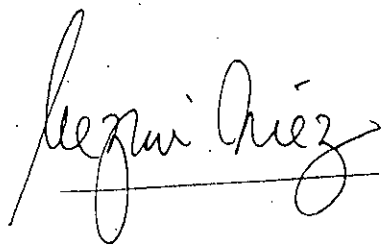
Senior Member, Board of Revenue,  
Member PSB




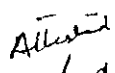
Additional Chief Secretary, P&D  
Member PSB



CHIEF SECRETARY,  
KHYBER PAKHTUNKHWA  
CHAIRMAN PSB



  
Section Officer (Lit-II)  
Finance Department  
Govt. of Khyber Pakhtunkhwa

  
Section Officer (PSB)  
Govt. of Khyber Pakhtunkhwa  
Establishment Department



**KHYBER PAKHTUNKWA**  
**SERVICE TRIBUNAL, PESHAWAR**

No. 1597 /ST Dated 07/06 /2023

All communications should  
be addressed to the Registrar  
KPK Service Tribunal and  
not any official by name.

Ph:- 091-9212281  
Fax:- 091-9213262

To

The Secretary to Govt. of Khyber Pakhtunkhwa,  
Finance Department, Peshawar.

**SUBJECT JUDGMENT IN SERVICE APPEAL NO. 7501/2021 TITLED FARHAD  
KHAN VERSUS THE GOVERNMENT OF KHYBER  
PAKHTUNKHWA THROUGH CHIEF SECRETARY AND OTHERS**

I am directed to forward herewith a certified copy of judgment dated  
18.04.2023, passed by this Tribunal in the above mentioned appeal for compliance.

**Encl. As above.**

(AAMIR FAROOQ)  
ASSISTANT REGISTRAR  
KHYBER PAKHTUNKHWA  
SERVICE TRIBUNAL  
PESHAWAR.