

VOLUME III

SC21107



BUDGET 2026-27

SUPERANNUATION
& PENSION

2026-27

SC21107 (107)
Superannuation & Pension
BUDGET ESTIMATES 2026-2027

DISTRICT	POSTS 2026-2027	BUDGET ESTIMATES 2025-2026	REVISED ESTIMATES 2025-2026	BUDGET ESTIMATES 2026-2027		
				SALARY	NON-SALARY	TOTAL
Umerkot		2,711,957,000	3,043,330,170		3,527,731,000	3,527,731,000
Thatta		6,027,326,000	6,423,849,540		7,222,497,000	7,222,497,000
Tharparkar@Mithi		3,991,068,000	4,319,785,580		5,175,009,000	5,175,009,000
Tando Muhammad Khan		1,687,465,000	1,848,446,680		2,092,388,000	2,092,388,000
Tando Allahyar		1,846,439,000	2,078,293,340		2,365,807,000	2,365,807,000
Sukkur		10,570,353,000	11,468,258,490		13,571,903,000	13,571,903,000
Sujawal		879,653,000	1,233,513,130		1,365,957,000	1,365,957,000
Shikarpur		5,580,417,000	7,008,407,110		7,164,142,000	7,164,142,000
Shahdad Kot - Kamber		3,422,385,000	4,001,292,950		4,697,170,000	4,697,170,000
Sanghar		8,338,933,000	9,651,964,470		10,613,053,000	10,613,053,000
Nausheerofoze		9,129,405,000	10,048,365,280		11,625,479,000	11,625,479,000
Mirpurkhas		7,350,043,000	8,289,247,880		9,611,821,000	9,611,821,000
Matiari		3,695,756,000	4,492,162,100		4,870,183,000	4,870,183,000
Larkana		10,619,516,000	12,234,582,440		13,805,248,000	13,805,248,000
Khairpur		13,075,900,000	15,254,927,940		16,695,779,000	16,695,779,000
Kashmore		3,002,779,000	5,478,812,660		3,914,884,000	3,914,884,000
Karachi		118,188,020,000	156,361,574,150		163,332,192,000	163,332,192,000
Jamshoro		3,736,858,000	4,122,134,480		5,066,878,000	5,066,878,000
Jacobabad		5,469,971,000	6,250,677,140		7,011,711,000	7,011,711,000
Hyderabad		25,177,091,000	26,819,985,260		32,204,818,000	32,204,818,000
Ghotki		4,731,578,000	6,081,591,000		6,044,105,000	6,044,105,000
Dadu		9,110,765,000	10,178,540,760		11,897,230,000	11,897,230,000
Benazirabad		7,346,007,000	8,037,257,740		9,227,324,000	9,227,324,000
Badin		5,655,872,000	6,072,999,710		6,932,228,000	6,932,228,000
TOTAL		271,345,557,000	330,800,000,000		360,035,537,000	360,035,537,000

SC21107 (107)
Superannuation & Pension

	Rs
Charged:	<u>0</u>
Voted:	<u>360,035,537,000</u>
Total:	<u>360,035,537,000</u>

HEAD OF DEPARTMENT

	BUDGET ESTIMATES 2025-2026	REVISED ESTIMATES 2025-2026	BUDGET ESTIMATES 2026-2027
	Rs	Rs	Rs
SUMMARY			
FUNCTIONAL			
011210 PENSION-CIVIL	271,345,557,000	330,800,000,000	360,035,537,000
TOTAL	271,345,557,000	330,800,000,000	360,035,537,000

SC21107 (107)
Superannuation & Pension

SCHEME NO	SCHEME NAME	BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
		2025-2026	2025-2026	2026-2027
		Rs	Rs	Rs
BI0000	SUPERANNUATION AND PENSION BADIN	5,655,872,000	6,072,999,710	6,932,228,000
DD0000	SUPERANNUATION AND PENSION DADU	9,110,765,000	10,178,540,760	11,897,230,000
GO0000	SUPERANNUATION AND PENSION GHOTKI	4,731,578,000	6,081,591,000	6,044,105,000
HB0000	SUPERANNUATION AND PENSION HYDERABAD	25,177,091,000	26,819,985,260	32,204,818,000
JK0000	SUPERANNUATION AND PENSION JACOBABAD	5,469,971,000	6,250,677,140	7,011,711,000
JO0000	SUPERANNUATION AND PENSION JAMSHORO	3,736,858,000	4,122,134,480	5,066,878,000
KK0000	SUPERANNUATION AND PENSION KASHMORE	3,002,779,000	5,478,812,660	3,914,884,000
KQ0000	SUPERANNUATION AND PENSION (ACCOUNTANT GENERAL SINDH)	118,188,020,000	156,361,574,150	163,332,192,000
KX0000	SUPERANNUATION AND PENSION KHAIRPUR	13,075,900,000	15,254,927,940	16,695,779,000
LN0000	SUPERANNUATION AND PENSION LARKANA	10,619,516,000	12,234,582,440	13,805,248,000
MP0000	SUPERANNUATION AND PENSION MISPURKHAS	7,350,043,000	8,289,247,880	9,611,821,000
MX0000	SUPERANNUATION AND PENSION MITHI	3,991,068,000	4,319,785,580	5,175,009,000
MY0000	SUPERANNUATION AND PENSION MATARI	3,695,756,000	4,492,162,100	4,870,183,000
NX0000	SUPERANNUATION AND PENSION N FEROZE	9,129,405,000	10,048,365,280	11,625,479,000
SB0000	SUPERANNUATION AND PENSION BENAZEERABAD	7,346,007,000	8,037,257,740	9,227,324,000

SC21107 (107)
Superannuation & Pension

SCHEME NO	SCHEME NAME	BUDGET ESTIMATES 2025-2026	REVISED ESTIMATES 2025-2026	BUDGET ESTIMATES 2026-2027
		Rs	Rs	Rs
SL0000	SUPERANNUATION AND PENSION SUJJAWAL	879,653,000	1,233,513,130	1,365,957,000
SN0000	SUPERANNUATION AND PENSION SANGHAR	8,338,933,000	9,651,964,470	10,613,053,000
SQ0000	SUPERANNUATION AND PENSION SHIKARPUR	5,580,417,000	7,008,407,110	7,164,142,000
SY0000	SUPERANNUATION AND PENSION SUKKUR	10,570,353,000	11,468,258,490	13,571,903,000
TN0000	SUPERANNUATION AND PENSION T.M.KHAN	1,687,465,000	1,848,446,680	2,092,388,000
TQ0000	SUPERANNUATION AND PENSION T.A.YAR	1,846,439,000	2,078,293,340	2,365,807,000
TX0000	SUPERANNUATION AND PENSION THATTA	6,027,326,000	6,423,849,540	7,222,497,000
UT0000	SUPERANNUATION AND PENSION UMERKOT	2,711,957,000	3,043,330,170	3,527,731,000
QS0000	SUPERANNUATION AND PENSION S.PUR@KAMBAR	3,422,385,000	4,001,292,950	4,697,170,000
TOTAL		271,345,557,000	330,800,000,000	360,035,537,000

SC21107 (107)
Superannuation & Pension

		BUDGET ESTIMATES 2025-2026	REVISED ESTIMATES 2025-2026	BUDGET ESTIMATES 2026-2027
		Rs	Rs	Rs
SUMMARY				
OBJECT				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFITS	<u>271,345,557,000</u>	<u>330,800,000,000</u>	<u>360,035,537,000</u>
A041	PENSION	<u>271,345,557,000</u>	<u>330,800,000,000</u>	<u>360,035,537,000</u>
A04101	Pension	100,102,795,000	100,102,795,000	136,850,495,000
A04102	Commuted value of pension	43,109,155,000	62,828,383,000	49,449,716,000
A04103	Gratuity	2,917,852,000	4,253,313,000	2,917,852,000
A04104	Other pension (e.g. family pension)	42,997,210,000	42,997,210,000	54,707,808,000
A04106	Reimbursement of medical charges to pensioners	600,000,000	800,000,000	600,000,000
A04114	Superannuation Encashment of L.P.R	13,815,576,000	21,751,735,000	16,314,033,000
A04117	Medical Allowance to Civil Pensioners	12,302,969,000	12,302,969,000	13,195,633,000
A04120	Employer's Contribution U/D Contri. Pension Scheme	500,000,000		1,000,000,000
A04170	Others	55,000,000,000	85,763,595,000	85,000,000,000
NET TOTAL		<u>271,345,557,000</u>	<u>330,800,000,000</u>	<u>360,035,537,000</u>

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
BI0000	SUPERANNUATION AND PENSION BADIN				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>5,655,872,000</u>	<u>6,072,999,710</u>	<u>6,932,228,000</u>
A041	TOTAL PENSION		<u>5,655,872,000</u>	<u>6,072,999,710</u>	<u>6,932,228,000</u>
A04101	Pension		2,532,514,000	2,532,514,000	3,393,629,000
A04102	Commutated value of pension		1,291,742,000	1,570,385,000	1,367,299,000
A04103	Gratuity		70,751,000	100,358,000	70,751,000
A04104	Other pension (e.g. family pension)		911,324,000	911,324,000	1,178,071,000
A04106	Reimbursement of medical charges to pensioners			2,171,710	
A04114	Superannuation Encashment of L.P.R		391,695,000	638,090,000	451,088,000
A04117	Medical Allowance to Civil Pensioners		318,157,000	318,157,000	331,701,000
A04170	Others		<u>139,689,000</u>		<u>139,689,000</u>
1	OTHERS				139,689,000
SUPERANNUATION AND PENSION BADIN			5,655,872,000	6,072,999,710	6,932,228,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
DD0000	SUPERANNUATION AND PENSION DADU				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>9,110,765,000</u>	<u>10,178,540,760</u>	<u>11,897,230,000</u>
A041	TOTAL PENSION		<u>9,110,765,000</u>	<u>10,178,540,760</u>	<u>11,897,230,000</u>
A04101	Pension		3,655,800,000	3,655,800,000	5,316,905,000
A04102	Commutated value of pension		1,508,417,000	2,355,514,000	1,861,788,000
A04103	Gratuity		147,438,000	195,327,000	147,438,000
A04104	Other pension (e.g. family pension)		2,539,993,000	2,539,993,000	3,192,415,000
A04106	Reimbursement of medical charges to pensioners			2,337,760	
A04114	Superannuation Encashment of L.P.R		516,976,000	913,501,000	614,225,000
A04117	Medical Allowance to Civil Pensioners		516,068,000	516,068,000	538,386,000
A04170	Others		<u>226,073,000</u>		<u>226,073,000</u>
1	OTHERS				226,073,000
SUPERANNUATION AND PENSION DADU			9,110,765,000	10,178,540,760	11,897,230,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
GO0000	SUPERANNUATION AND PENSION GHOTKI				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>4,731,578,000</u>	<u>6,081,591,000</u>	<u>6,044,105,000</u>
A041	TOTAL PENSION		<u>4,731,578,000</u>	<u>6,081,591,000</u>	<u>6,044,105,000</u>
A04101	Pension		1,893,614,000	1,893,614,000	2,822,240,000
A04102	Commutated value of pension		1,130,316,000	2,212,994,000	1,152,100,000
A04103	Gratuity		129,666,000	224,141,000	129,666,000
A04104	Other pension (e.g. family pension)		855,097,000	855,097,000	1,150,611,000
A04114	Superannuation Encashment of L.P.R		363,004,000	645,376,000	380,091,000
A04117	Medical Allowance to Civil Pensioners		250,369,000	250,369,000	299,885,000
A04170	Others		<u>109,512,000</u>		<u>109,512,000</u>
1	OTHERS				109,512,000
SUPERANNUATION AND PENSION GHOTKI			4,731,578,000	6,081,591,000	6,044,105,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
HB0000	SUPERANNUATION AND PENSION HYDERABAD				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>25,177,091,000</u>	<u>26,819,985,260</u>	<u>32,204,818,000</u>
A041	TOTAL PENSION		<u>25,177,091,000</u>	<u>26,819,985,260</u>	<u>32,204,818,000</u>
A04101	Pension		11,321,030,000	11,321,030,000	15,886,471,000
A04102	Commutated value of pension		4,535,775,000	5,878,327,000	5,091,245,000
A04103	Gratuity		289,891,000	364,094,000	289,891,000
A04104	Other pension (e.g. family pension)		5,659,879,000	5,659,879,000	7,257,032,000
A04106	Reimbursement of medical charges to pensioners			57,654,260	
A04114	Superannuation Encashment of L.P.R		1,456,726,000	2,164,875,000	1,679,661,000
A04117	Medical Allowance to Civil Pensioners		1,374,126,000	1,374,126,000	1,460,854,000
A04170	Others		<u>539,664,000</u>		<u>539,664,000</u>
1	OTHERS				539,664,000
SUPERANNUATION AND PENSION HYDERABAD			25,177,091,000	26,819,985,260	32,204,818,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
JK0000	SUPERANNUATION AND PENSION JACOBABAD				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>5,469,971,000</u>	<u>6,250,677,140</u>	<u>7,011,711,000</u>
A041	TOTAL PENSION		<u>5,469,971,000</u>	<u>6,250,677,140</u>	<u>7,011,711,000</u>
A04101	Pension		2,168,930,000	2,168,930,000	3,289,655,000
A04102	Commutated value of pension		684,885,000	1,309,076,000	766,880,000
A04103	Gratuity		152,048,000	214,782,000	152,048,000
A04104	Other pension (e.g. family pension)		1,743,368,000	1,743,368,000	2,039,674,000
A04106	Reimbursement of medical charges to pensioners			5,670,140	
A04114	Superannuation Encashment of L.P.R		250,098,000	480,412,000	253,003,000
A04117	Medical Allowance to Civil Pensioners		328,439,000	328,439,000	368,248,000
A04170	Others		<u>142,203,000</u>		<u>142,203,000</u>
1	OTHERS				142,203,000
SUPERANNUATION AND PENSION JACOBABAD			5,469,971,000	6,250,677,140	7,011,711,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
JO0000	SUPERANNUATION AND PENSION JAMSHORO				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>3,736,858,000</u>	<u>4,122,134,480</u>	<u>5,066,878,000</u>
A041	TOTAL PENSION		<u>3,736,858,000</u>	<u>4,122,134,480</u>	<u>5,066,878,000</u>
A04101	Pension		1,657,026,000	1,657,026,000	2,427,893,000
A04102	Commutated value of pension		900,084,000	1,177,475,000	1,105,129,000
A04103	Gratuity		83,269,000	101,639,000	83,269,000
A04104	Other pension (e.g. family pension)		523,066,000	523,066,000	766,338,000
A04106	Reimbursement of medical charges to pensioners			12,586,480	
A04114	Superannuation Encashment of L.P.R		289,742,000	441,013,000	364,595,000
A04117	Medical Allowance to Civil Pensioners		209,329,000	209,329,000	245,312,000
A04170	Others		<u>74,342,000</u>		<u>74,342,000</u>
1	OTHERS				74,342,000
SUPERANNUATION AND PENSION JAMSHORO			3,736,858,000	4,122,134,480	5,066,878,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
KK0000	SUPERANNUATION AND PENSION KASHMORE				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>3,002,779,000</u>	<u>5,478,812,660</u>	<u>3,914,884,000</u>
A041	TOTAL PENSION		<u>3,002,779,000</u>	<u>5,478,812,660</u>	<u>3,914,884,000</u>
A04101	Pension		1,300,599,000	1,300,599,000	2,080,676,000
A04102	Commutated value of pension		736,526,000	1,318,942,000	673,008,000
A04103	Gratuity		40,736,000	88,481,000	40,736,000
A04104	Other pension (e.g. family pension)		451,019,000	451,019,000	636,093,000
A04106	Reimbursement of medical charges to pensioners			1,940,660	
A04114	Superannuation Encashment of L.P.R		248,790,000	2,149,515,000	222,033,000
A04117	Medical Allowance to Civil Pensioners		168,316,000	168,316,000	205,545,000
A04170	Others		<u>56,793,000</u>		<u>56,793,000</u>
1	OTHERS				56,793,000
SUPERANNUATION AND PENSION KASHMORE			3,002,779,000	5,478,812,660	3,914,884,000

SC21107 (107)
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011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
KQ0000	SUPERANNUATION AND PENSION (ACCOUNTANT GENERAL SINDH)				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>118,188,020,000</u>	<u>156,361,574,150</u>	<u>163,332,192,000</u>
A041	TOTAL PENSION		<u>118,188,020,000</u>	<u>156,361,574,150</u>	<u>163,332,192,000</u>
A04101	Pension		34,719,861,000	34,719,861,000	44,704,241,000
A04102	Commutated value of pension		12,973,575,000	17,274,806,000	14,045,466,000
A04103	Gratuity		27,134,000	45,062,000	27,134,000
A04104	Other pension (e.g. family pension)		10,443,321,000	10,443,321,000	13,050,921,000
A04106	Reimbursement of medical charges to pensioners		600,000,000	425,183,150	600,000,000
A04114	Superannuation Encashment of L.P.R		3,773,207,000	3,961,282,000	4,633,761,000
A04117	Medical Allowance to Civil Pensioners		3,728,464,000	3,728,464,000	3,848,211,000
A04120	Employer's Contribution U/D Contri. Pension Scheme		500,000,000		1,000,000,000
A04170	Others		<u>51,422,458,000</u>	<u>85,763,595,000</u>	<u>81,422,458,000</u>
1	OTHERS		1,422,458,000		1,422,458,000
4	Provision for Increase of Pension & Employees Retirement Benefits		50,000,000,000	85,763,595,000	80,000,000,000
	SUPERANNUATION AND PENSION (ACCOUNTANT GENERAL SINDH)		118,188,020,000	156,361,574,150	163,332,192,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
KX0000	SUPERANNUATION AND PENSION KHAIRPUR				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>13,075,900,000</u>	<u>15,254,927,940</u>	<u>16,695,779,000</u>
A041	TOTAL PENSION		<u>13,075,900,000</u>	<u>15,254,927,940</u>	<u>16,695,779,000</u>
A04101	Pension		5,043,217,000	5,043,217,000	7,016,645,000
A04102	Commutated value of pension		2,900,406,000	4,430,977,000	3,479,676,000
A04103	Gratuity		262,834,000	426,838,000	262,834,000
A04104	Other pension (e.g. family pension)		2,901,563,000	2,901,563,000	3,710,356,000
A04106	Reimbursement of medical charges to pensioners			129,006,940	
A04114	Superannuation Encashment of L.P.R		948,404,000	1,620,823,000	1,147,985,000
A04117	Medical Allowance to Civil Pensioners		702,503,000	702,503,000	761,310,000
A04170	Others		<u>316,973,000</u>		<u>316,973,000</u>
1	OTHERS				316,973,000
SUPERANNUATION AND PENSION KHAIRPUR			13,075,900,000	15,254,927,940	16,695,779,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
LN0000	SUPERANNUATION AND PENSION LARKANA				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>10,619,516,000</u>	<u>12,234,582,440</u>	<u>13,805,248,000</u>
A041	TOTAL PENSION		<u>10,619,516,000</u>	<u>12,234,582,440</u>	<u>13,805,248,000</u>
A04101	Pension		4,511,093,000	4,511,093,000	6,612,640,000
A04102	Commutated value of pension		2,040,789,000	3,374,014,000	2,245,228,000
A04103	Gratuity		172,182,000	232,984,000	172,182,000
A04104	Other pension (e.g. family pension)		2,411,664,000	2,411,664,000	3,088,093,000
A04106	Reimbursement of medical charges to pensioners			23,056,440	
A04114	Superannuation Encashment of L.P.R		617,204,000	1,072,640,000	740,727,000
A04117	Medical Allowance to Civil Pensioners		609,131,000	609,131,000	688,925,000
A04170	Others		<u>257,453,000</u>		<u>257,453,000</u>
1	OTHERS				257,453,000
SUPERANNUATION AND PENSION LARKANA			10,619,516,000	12,234,582,440	13,805,248,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
MP0000	SUPERANNUATION AND PENSION MISPURKHAS				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>7,350,043,000</u>	<u>8,289,247,880</u>	<u>9,611,821,000</u>
A041	TOTAL PENSION		<u>7,350,043,000</u>	<u>8,289,247,880</u>	<u>9,611,821,000</u>
A04101	Pension		3,432,126,000	3,432,126,000	4,783,681,000
A04102	Commutated value of pension		1,348,829,000	2,100,474,000	1,724,728,000
A04103	Gratuity		116,824,000	134,875,000	116,824,000
A04104	Other pension (e.g. family pension)		1,385,349,000	1,385,349,000	1,768,792,000
A04106	Reimbursement of medical charges to pensioners			10,077,880	
A04114	Superannuation Encashment of L.P.R		455,736,000	795,976,000	569,008,000
A04117	Medical Allowance to Civil Pensioners		430,370,000	430,370,000	467,979,000
A04170	Others		<u>180,809,000</u>		<u>180,809,000</u>
1	OTHERS				180,809,000
SUPERANNUATION AND PENSION MISPURKHAS			7,350,043,000	8,289,247,880	9,611,821,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
MX0000	SUPERANNUATION AND PENSION MITHI				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>3,991,068,000</u>	<u>4,319,785,580</u>	<u>5,175,009,000</u>
A041	TOTAL PENSION		<u>3,991,068,000</u>	<u>4,319,785,580</u>	<u>5,175,009,000</u>
A04101	Pension		1,991,860,000	1,991,860,000	2,578,398,000
A04102	Commutated value of pension		833,941,000	1,133,437,000	1,156,395,000
A04103	Gratuity		52,902,000	84,485,000	52,902,000
A04104	Other pension (e.g. family pension)		485,952,000	485,952,000	667,597,000
A04106	Reimbursement of medical charges to pensioners			4,908,580	
A04114	Superannuation Encashment of L.P.R		297,487,000	384,606,000	381,508,000
A04117	Medical Allowance to Civil Pensioners		234,537,000	234,537,000	243,820,000
A04170	Others		<u>94,389,000</u>		<u>94,389,000</u>
1	OTHERS				94,389,000
SUPERANNUATION AND PENSION MITHI			3,991,068,000	4,319,785,580	5,175,009,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01 GENERAL PUBLIC SERVICE					
011 EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL					
0112 FINANCIAL AND FISCAL AFFAIRS					
011210 PENSION-CIVIL					
MY0000 SUPERANNUATION AND PENSION MATARI					
A04 TOTAL EMPLOYEES' RETIREMENT BENEFIT			<u>3,695,756,000</u>	<u>4,492,162,100</u>	<u>4,870,183,000</u>
A041 TOTAL PENSION			<u>3,695,756,000</u>	<u>4,492,162,100</u>	<u>4,870,183,000</u>
A04101 Pension			1,327,453,000	1,327,453,000	1,947,813,000
A04102 Commuted value of pension			921,249,000	1,275,475,000	1,153,315,000
A04103 Gratuity			382,295,000	681,728,000	382,295,000
A04104 Other pension (e.g. family pension)			502,323,000	502,323,000	732,982,000
A04106 Reimbursement of medical charges to pensioners				6,638,100	
A04114 Superannuation Encashment of L.P.R			317,785,000	520,622,000	380,492,000
A04117 Medical Allowance to Civil Pensioners			177,923,000	177,923,000	206,558,000
A04170 Others			<u>66,728,000</u>		<u>66,728,000</u>
1 OTHERS					66,728,000
SUPERANNUATION AND PENSION MATARI			3,695,756,000	4,492,162,100	4,870,183,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
NX0000	SUPERANNUATION AND PENSION N FEROUZE				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>9,129,405,000</u>	<u>10,048,365,280</u>	<u>11,625,479,000</u>
A041	TOTAL PENSION		<u>9,129,405,000</u>	<u>10,048,365,280</u>	<u>11,625,479,000</u>
A04101	Pension		3,523,197,000	3,523,197,000	4,908,969,000
A04102	Commutated value of pension		1,504,326,000	2,318,080,000	1,928,013,000
A04103	Gratuity		145,317,000	187,146,000	145,317,000
A04104	Other pension (e.g. family pension)		2,693,550,000	2,693,550,000	3,234,165,000
A04106	Reimbursement of medical charges to pensioners			3,034,280	
A04114	Superannuation Encashment of L.P.R		533,076,000	812,727,000	636,074,000
A04117	Medical Allowance to Civil Pensioners		510,631,000	510,631,000	553,633,000
A04170	Others		<u>219,308,000</u>		<u>219,308,000</u>
1	OTHERS				219,308,000
SUPERANNUATION AND PENSION N FEROUZE			9,129,405,000	10,048,365,280	11,625,479,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
SB0000	SUPERANNUATION AND PENSION BENAZEERABAD				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>7,346,007,000</u>	<u>8,037,257,740</u>	<u>9,227,324,000</u>
A041	TOTAL PENSION		<u>7,346,007,000</u>	<u>8,037,257,740</u>	<u>9,227,324,000</u>
A04101	Pension		3,173,261,000	3,173,261,000	4,287,045,000
A04102	Commutated value of pension		1,565,102,000	2,097,215,000	1,838,227,000
A04103	Gratuity		75,624,000	114,467,000	75,624,000
A04104	Other pension (e.g. family pension)		1,404,472,000	1,404,472,000	1,810,422,000
A04106	Reimbursement of medical charges to pensioners			14,988,740	
A04114	Superannuation Encashment of L.P.R		541,949,000	815,491,000	606,452,000
A04117	Medical Allowance to Civil Pensioners		417,363,000	417,363,000	441,318,000
A04170	Others		<u>168,236,000</u>		<u>168,236,000</u>
1	OTHERS				168,236,000
SUPERANNUATION AND PENSION BENAZEERABAD			7,346,007,000	8,037,257,740	9,227,324,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
SL0000	SUPERANNUATION AND PENSION SUJJAWAL				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>879,653,000</u>	<u>1,233,513,130</u>	<u>1,365,957,000</u>
A041	TOTAL PENSION		<u>879,653,000</u>	<u>1,233,513,130</u>	<u>1,365,957,000</u>
A04101	Pension		179,631,000	179,631,000	517,438,000
A04102	Commutated value of pension		477,636,000	708,978,000	533,809,000
A04103	Gratuity		25,937,000	55,613,000	25,937,000
A04104	Other pension (e.g. family pension)		15,032,000	15,032,000	54,234,000
A04106	Reimbursement of medical charges to pensioners			2,755,130	
A04114	Superannuation Encashment of L.P.R		153,496,000	250,478,000	176,110,000
A04117	Medical Allowance to Civil Pensioners		21,026,000	21,026,000	51,534,000
A04170	Others		<u>6,895,000</u>		<u>6,895,000</u>
1	OTHERS				6,895,000
SUPERANNUATION AND PENSION SUJJAWAL			879,653,000	1,233,513,130	1,365,957,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
SN0000	SUPERANNUATION AND PENSION SANGHAR				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>8,338,933,000</u>	<u>9,651,964,470</u>	<u>10,613,053,000</u>
A041	TOTAL PENSION		<u>8,338,933,000</u>	<u>9,651,964,470</u>	<u>10,613,053,000</u>
A04101	Pension		3,765,363,000	3,765,363,000	5,191,918,000
A04102	Commutated value of pension		1,586,957,000	2,683,727,000	1,842,142,000
A04103	Gratuity		140,055,000	153,920,000	140,055,000
A04104	Other pension (e.g. family pension)		1,605,188,000	1,605,188,000	2,092,621,000
A04106	Reimbursement of medical charges to pensioners			2,307,470	
A04114	Superannuation Encashment of L.P.R		550,059,000	954,970,000	607,744,000
A04117	Medical Allowance to Civil Pensioners		486,489,000	486,489,000	533,751,000
A04170	Others		<u>204,822,000</u>		<u>204,822,000</u>
1	OTHERS				204,822,000
SUPERANNUATION AND PENSION SANGHAR			8,338,933,000	9,651,964,470	10,613,053,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
SQ0000	SUPERANNUATION AND PENSION SHIKARPUR				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>5,580,417,000</u>	<u>7,008,407,110</u>	<u>7,164,142,000</u>
A041	TOTAL PENSION		<u>5,580,417,000</u>	<u>7,008,407,110</u>	<u>7,164,142,000</u>
A04101	Pension		2,200,382,000	2,200,382,000	3,210,420,000
A04102	Commutated value of pension		1,187,865,000	2,458,233,000	1,324,682,000
A04103	Gratuity		139,882,000	177,288,000	139,882,000
A04104	Other pension (e.g. family pension)		1,213,644,000	1,213,644,000	1,581,454,000
A04106	Reimbursement of medical charges to pensioners			5,866,110	
A04114	Superannuation Encashment of L.P.R		408,491,000	642,961,000	437,028,000
A04117	Medical Allowance to Civil Pensioners		310,033,000	310,033,000	350,556,000
A04170	Others		<u>120,120,000</u>		<u>120,120,000</u>
1	OTHERS				120,120,000
SUPERANNUATION AND PENSION SHIKARPUR			5,580,417,000	7,008,407,110	7,164,142,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
SY0000	SUPERANNUATION AND PENSION SUKKUR				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>10,570,353,000</u>	<u>11,468,258,490</u>	<u>13,571,903,000</u>
A041	TOTAL PENSION		<u>10,570,353,000</u>	<u>11,468,258,490</u>	<u>13,571,903,000</u>
A04101	Pension		4,389,170,000	4,389,170,000	6,066,566,000
A04102	Commutated value of pension		1,892,965,000	2,590,811,000	2,425,755,000
A04103	Gratuity		189,675,000	303,275,000	189,675,000
A04104	Other pension (e.g. family pension)		2,594,832,000	2,594,832,000	3,198,775,000
A04106	Reimbursement of medical charges to pensioners			6,295,490	
A04114	Superannuation Encashment of L.P.R		652,803,000	1,002,285,000	800,284,000
A04117	Medical Allowance to Civil Pensioners		581,590,000	581,590,000	621,530,000
A04170	Others		<u>269,318,000</u>		<u>269,318,000</u>
1	OTHERS				269,318,000
SUPERANNUATION AND PENSION SUKKUR			10,570,353,000	11,468,258,490	13,571,903,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
TN0000	SUPERANNUATION AND PENSION T.M.KHAN				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>1,687,465,000</u>	<u>1,848,446,680</u>	<u>2,092,388,000</u>
A041	TOTAL PENSION		<u>1,687,465,000</u>	<u>1,848,446,680</u>	<u>2,092,388,000</u>
A04101	Pension		809,088,000	809,088,000	1,115,337,000
A04102	Commutated value of pension		396,000,000	538,338,000	439,228,000
A04103	Gratuity		26,499,000	31,579,000	26,499,000
A04104	Other pension (e.g. family pension)		200,881,000	200,881,000	230,218,000
A04106	Reimbursement of medical charges to pensioners			1,604,680	
A04114	Superannuation Encashment of L.P.R		125,741,000	173,331,000	144,906,000
A04117	Medical Allowance to Civil Pensioners		93,625,000	93,625,000	100,569,000
A04170	Others		<u>35,631,000</u>		<u>35,631,000</u>
1	OTHERS				35,631,000
SUPERANNUATION AND PENSION T.M.KHAN			1,687,465,000	1,848,446,680	2,092,388,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
TQ0000	SUPERANNUATION AND PENSION T.A.YAR				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>1,846,439,000</u>	<u>2,078,293,340</u>	<u>2,365,807,000</u>
A041	TOTAL PENSION		<u>1,846,439,000</u>	<u>2,078,293,340</u>	<u>2,365,807,000</u>
A04101	Pension		751,614,000	751,614,000	1,087,837,000
A04102	Commutated value of pension		528,029,000	715,171,000	582,876,000
A04103	Gratuity		36,122,000	51,806,000	36,122,000
A04104	Other pension (e.g. family pension)		226,208,000	226,208,000	325,655,000
A04106	Reimbursement of medical charges to pensioners			8,273,340	
A04114	Superannuation Encashment of L.P.R		180,050,000	232,929,000	192,297,000
A04117	Medical Allowance to Civil Pensioners		92,292,000	92,292,000	108,896,000
A04170	Others		<u>32,124,000</u>		<u>32,124,000</u>
1	OTHERS				32,124,000
SUPERANNUATION AND PENSION T.A.YAR			1,846,439,000	2,078,293,340	2,365,807,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
TX0000	SUPERANNUATION AND PENSION THATTA				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>6,027,326,000</u>	<u>6,423,849,540</u>	<u>7,222,497,000</u>
A041	TOTAL PENSION		<u>6,027,326,000</u>	<u>6,423,849,540</u>	<u>7,222,497,000</u>
A04101	Pension		2,881,735,000	2,881,735,000	3,532,354,000
A04102	Commutated value of pension		907,152,000	1,262,031,000	1,100,772,000
A04103	Gratuity		83,591,000	124,974,000	83,591,000
A04104	Other pension (e.g. family pension)		1,292,950,000	1,292,950,000	1,610,313,000
A04106	Reimbursement of medical charges to pensioners			68,505,540	
A04114	Superannuation Encashment of L.P.R		307,235,000	419,853,000	363,158,000
A04117	Medical Allowance to Civil Pensioners		373,801,000	373,801,000	351,447,000
A04170	Others		<u>180,862,000</u>		<u>180,862,000</u>
1	OTHERS				180,862,000
SUPERANNUATION AND PENSION THATTA			6,027,326,000	6,423,849,540	7,222,497,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
UT0000	SUPERANNUATION AND PENSION UMERKOT				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>2,711,957,000</u>	<u>3,043,330,170</u>	<u>3,527,731,000</u>
A041	TOTAL PENSION		<u>2,711,957,000</u>	<u>3,043,330,170</u>	<u>3,527,731,000</u>
A04101	Pension		1,336,038,000	1,336,038,000	1,793,780,000
A04102	Commutated value of pension		507,072,000	852,540,000	686,865,000
A04103	Gratuity		42,861,000	46,020,000	42,861,000
A04104	Other pension (e.g. family pension)		402,042,000	402,042,000	531,787,000
A04106	Reimbursement of medical charges to pensioners			422,170	
A04114	Superannuation Encashment of L.P.R		188,816,000	237,336,000	226,605,000
A04117	Medical Allowance to Civil Pensioners		168,932,000	168,932,000	179,637,000
A04170	Others		<u>66,196,000</u>		<u>66,196,000</u>
1	OTHERS				66,196,000
SUPERANNUATION AND PENSION UMERKOT			2,711,957,000	3,043,330,170	3,527,731,000

SC21107 (107)
Superannuation & Pension

011210 PENSION-CIVIL

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2025-2026	2026-2027	2025-2026	2025-2026	2026-2027
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXEC.& LEGIS.ORGANS FINANCIAL & FISCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011210	PENSION-CIVIL				
QS0000	SUPERANNUATION AND PENSION S.PUR@KAMBAR				
A04	TOTAL EMPLOYEES' RETIREMENT BENEFIT		<u>3,422,385,000</u>	<u>4,001,292,950</u>	<u>4,697,170,000</u>
A041	TOTAL PENSION		<u>3,422,385,000</u>	<u>4,001,292,950</u>	<u>4,697,170,000</u>
A04101	Pension		1,538,193,000	1,538,193,000	2,277,944,000
A04102	Commutated value of pension		749,517,000	1,191,363,000	925,090,000
A04103	Gratuity		84,319,000	112,431,000	84,319,000
A04104	Other pension (e.g. family pension)		534,493,000	534,493,000	799,189,000
A04106	Reimbursement of medical charges to pensioners			4,714,950	
A04114	Superannuation Encashment of L.P.R		247,006,000	420,643,000	305,198,000
A04117	Medical Allowance to Civil Pensioners		199,455,000	199,455,000	236,028,000
A04170	Others		<u>69,402,000</u>		<u>69,402,000</u>
1	OTHERS				69,402,000
SUPERANNUATION AND PENSION S.PUR@KAMBAR			3,422,385,000	4,001,292,950	4,697,170,000



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