



Circular-2023
Most Urgent
Special Attention

No.FD(TR)5(55)/2022
GOVERNMENT OF SINDH
FINANCE DEPARTMENT

Karachi, dated the 27th October, 2023

To,

1. **The Accountant General, Sindh,**
Office of the Accountant General, Sindh,
Pakistan Audit & Accounts Complex,
University Road, Near NIPA,
Karachi.
2. The District Accounts Officers/ Additional District Accounts
Officers / Treasury Officers (All) in Sindh_____



SUBJECT: PAYMENT OF ARREARS ON ACCOUNT OF PENSION.

The undersigned is directed to refer to the subject cited above and observe that payment of arrears on account of pension are being made without sanction of Competent Authority/Pension Sanctioning Authority.

2. In this regard, it is to inform that under Rule 226 of Sindh Civil Service Rules, *if the amount of pension arrears exceeds Rs.1000, the sanction of arrears shall be obtained from the Pension Sanctioning Authority through Accountant General Sindh.* Further, the rule 227 of Sindh Civil Servant Rules stipulates that *sanction of arrears of pension in respect of family pension shall be obtained from the Pension Sanctioning Authority through Account General Sindh.*

3. The Rule 3 read with entry No. 23 of Appendix A to the West Pakistan (Civil Services) Delegation of Powers Rules, 1962 invests powers with Appointing Authorities in respect of Government Servants whom they are competent to appoint to sanction pension in accordance with rules provided that AG Sindh or Accounts Officer concerned certifies that the pension is admissible.

4. In view of above, it is advised that sanction of Appointing Authority/Pension Sanctioning Authority shall invariably be obtained before making payment of pension arrears.



(MUHAMMAD ALI LASHARI)
SECTION OFFICER (TREASURY)
FOR SECRETARY TO GOVT. OF SINDH