



NO.FD(B&E-IX)/(7)/(B.G)/2025-26

**GOVERNMENT OF SINDH  
FINANCE DEPARTMENT**

Karachi, dated the 16<sup>th</sup> January, 2026

To,

1. The Accountant General, Sindh,  
**Karachi.**
2. The District Accounts Officers/Treasury Officers in Sindh,  
(Badin, Dadu, Ghotki, Hyderabad, Jaccobabad, Jamshoro, Kashmore, Khairpur,  
Larkana, Mirpurkhas, Thar at Mithi, Matiari, Naushero Feroze, Shahdadt Kot at  
Kambar, Benazirabad, Sujawal, Sanghar, Shikarpur, Sukkur, Tando Muhammad  
Khan, Tando Allahyar, Thatta, Umerkot)

**SUBJECT: - COMMUNICATION/ RELEASE OF BUDGET GRANT (CURRENT)  
FOR THE YEAR 2025-26 UNDER THE HEAD OF ACCOUNT "SC21107  
(107) SUPERANNUATION & PENSION FOR THE MONTH OF  
JANUARY, 2026.**

I am directed to refer to the subject noted above.

2. In continuation of this department's letter of even number dated 17.12.2025, Finance Department hereby releases funds amounting to **Rs.12,950,247,832/- (Rupees Twelve Billion Nine Hundred Fifty Million Two Hundred Forty-Seven Thousand Eight Hundred Thirty-Two only)** (Voted Expenditure) for the **month of January, 2026** from the budgetary allocation of Rs.271,345,557,000/- kept under the head of account "SC21107 (107) Superannuation & Pension" as per details given at **Annexure-I**. Funds are placed at disposal of respective Pension Sanction Authorities in respect of the District Accounts Offices concerned for incurring expenditure subject to fulfilment of all codal formalities/ relevant rules, during current financial year 2025-26.

3. The other terms and conditions, will however, remain the same for strict compliance as already communicated vide this department's letter of even number dated the 17<sup>th</sup> July, 2025.

**(FAYAZ HUSSAIN LASHARI)**  
SECTION OFFICER (B&E-IX)

For Secretary to Government of Sindh  
Karachi, dated the 16<sup>th</sup> January, 2026

**Encl: As above.**

**NO.FD(B&E-IX)/(7)/(B.G)/2025-26**

**A copy is forwarded for information and necessary action to:-**

1. The Administrative Secretaries, Government of Sindh (All) with request to communicate to their respective field offices/sub-ordinate offices/Pension Sanction Authorities.
2. The Director General Audit Sindh, Karachi.
3. The Inspector General (Treasuries), Finance Department, GoS, Karachi.
4. The Director (IT) (B&E), Finance Department, GoS, Karachi.
5. The Section Officer (B&E-I)/(Treasury), Finance Department, GoS, Karachi
6. P.S to Special Secretary (B&E), Finance Department, GoS, Karachi.
7. P.S to Additional Secretary (B&E), Finance Department, GoS, Karachi.
8. P.S to Deputy Secretary (B&E-III), Finance Department, GoS, Karachi.
9. The Incharge Emboss Cell (B&E), Finance Department, GoS Karachi.
10. The Chief Information Officer (IMU), Finance Department, GoS, Karachi.
11. Master File 2025-26

Section Officer (B&E-IX)

**Annexure-I**

**STATEMENT SHOWING DETAILS OF RELEASED FUNDS FOR THE MONTH OF JANUARY, 2026 UNDER THE HEAD OF ACCOUNT "SC21107(107) SUPERANNUATION & PENSION" FOR THE FINANCIAL YEAR 2025-26.**

<b>DDO/Detail Object</b>	<b>DDO/Detail Object Description</b>	<b>Budget Estimates F.Y 2025-26</b>	<b>Funds released for month of January 2026</b>
<b>B10000</b>	<b>SUPERANNUATION AND PENSION BADIN</b>		
A04101	PENSION	2,532,514,000	211,042,832
A04102	COMMUTED VALUE OF PENSION	1,291,742,000	0
A04103	GRATUITY	70,751,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	911,324,000	75,943,667
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	391,695,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	318,157,000	26,513,083
A04170	OTHERS	139,689,000	0
	<b>B10000 Total</b>	<b>5,655,872,000</b>	<b>313,499,582</b>
<b>DD0000</b>	<b>SUPERANNUATION AND PENSION DADU</b>		
A04101	PENSION	3,655,800,000	304,650,000
A04102	COMMUTED VALUE OF PENSION	1,508,417,000	0
A04103	GRATUITY	147,438,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	2,539,993,000	211,666,083
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	516,976,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	516,068,000	43,005,667
A04170	OTHERS	226,073,000	0
	<b>DD0000 Total</b>	<b>9,110,765,000</b>	<b>559,321,750</b>
<b>GO0000</b>	<b>SUPERANNUATION AND PENSION GHOTKI</b>		
A04101	PENSION	1,893,614,000	157,801,167
A04102	COMMUTED VALUE OF PENSION	1,130,316,000	0
A04103	GRATUITY	129,666,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	855,097,000	71,258,083
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	363,004,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	250,369,000	20,864,083
A04170	OTHERS	109,512,000	0
	<b>GO0000 Total</b>	<b>4,731,578,000</b>	<b>249,923,333</b>
<b>HB0000</b>	<b>SUPERANNUATION AND PENSION HYDERABAD</b>		
A04101	PENSION	11,321,030,000	943,419,167
A04102	COMMUTED VALUE OF PENSION	4,535,775,000	0
A04103	GRATUITY	289,891,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	5,659,879,000	471,656,583
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	1,456,726,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	1,374,126,000	114,510,500
A04170	OTHERS	539,664,000	0
	<b>HB0000 Total</b>	<b>25,177,091,000</b>	<b>1,529,586,250</b>
<b>JK0000</b>	<b>SUPERANNUATION AND PENSION JACOBABAD</b>		
A04101	PENSION	2,168,930,000	180,744,167
A04102	COMMUTED VALUE OF PENSION	684,885,000	0
A04103	GRATUITY	152,048,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	1,743,368,000	145,280,667
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	250,098,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	328,439,000	27,369,917
A04170	OTHERS	142,203,000	0
	<b>JK0000 Total</b>	<b>5,469,971,000</b>	<b>353,394,750</b>

**Annexure-I**

**STATEMENT SHOWING DETAILS OF RELEASED FUNDS FOR THE MONTH OF JANUARY, 2026 UNDER THE HEAD OF ACCOUNT "SC21107(107) SUPERANNUATION & PENSION" FOR THE FINANCIAL YEAR 2025-26.**

<b>DDO/Detail Object</b>	<b>DDO/Detail Object Description</b>	<b>Budget Estimates F.Y 2025-26</b>	<b>Funds released for month of January 2026</b>
<b>JO0000</b>	<b>SUPERANNUATION AND PENSION JAMSHORO</b>		
A04101	PENSION	1,657,026,000	138,085,500
A04102	COMMUTED VALUE OF PENSION	900,084,000	0
A04103	GRATUITY	83,269,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	523,066,000	43,588,833
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	289,742,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	209,329,000	17,444,083
A04170	OTHERS	74,342,000	0
	<b>JO0000 Total</b>	<b>3,736,858,000</b>	<b>199,118,417</b>
<b>KK0000</b>	<b>SUPERANNUATION AND PENSION KASHMORE</b>		
A04101	PENSION	1,300,599,000	108,383,250
A04102	COMMUTED VALUE OF PENSION	736,526,000	0
A04103	GRATUITY	40,736,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	451,019,000	37,584,917
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	248,790,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	168,316,000	14,026,333
A04170	OTHERS	56,793,000	0
	<b>KK0000 Total</b>	<b>3,002,779,000</b>	<b>159,994,500</b>
<b>KQ0000</b>	<b>SUPERANNUATION AND PENSION (A.G SINDH)</b>		
A04101	PENSION	34,719,861,000	2,893,321,750
A04102	COMMUTED VALUE OF PENSION	12,973,575,000	0
A04103	GRATUITY	27,134,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	10,443,321,000	870,276,750
A04106	REIMBURSEMENT OF MEDICAL CHARGES TO PENSIONERS	600,000,000	0
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	3,773,207,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	3,728,464,000	310,705,333
A04120	EMPLOYER'S CONTRIBUTION U/D DEFINED CONTRIBUTION PENSION	500,000,000	0
A04170	OTHERS	51,422,458,000	0
	<b>KQ0000 Total</b>	<b>118,188,020,000</b>	<b>4,074,303,833</b>
<b>KX0000</b>	<b>SUPERANNUATION AND PENSION KHAIRPUR</b>		
A04101	PENSION	5,043,217,000	420,268,083
A04102	COMMUTED VALUE OF PENSION	2,900,406,000	0
A04103	GRATUITY	262,834,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	2,901,563,000	241,796,917
A04106	REIMBURSEMENT OF MEDICAL CHARGES TO PENSIONERS	0	0
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	948,404,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	702,503,000	58,541,917
A04170	OTHERS	316,973,000	0
	<b>KX0000 Total</b>	<b>13,075,900,000</b>	<b>720,606,917</b>
<b>LN0000</b>	<b>SUPERANNUATION AND PENSION LARKANA</b>		
A04101	PENSION	4,511,093,000	375,924,417
A04102	COMMUTED VALUE OF PENSION	2,040,789,000	0
A04103	GRATUITY	172,182,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	2,411,664,000	200,972,000
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	617,204,000	0

**Annexure-I**

**STATEMENT SHOWING DETAILS OF RELEASED FUNDS FOR THE MONTH OF JANUARY, 2026 UNDER THE HEAD OF ACCOUNT "SC21107(107) SUPERANNUATION & PENSION" FOR THE FINANCIAL YEAR 2025-26.**

<b>DDO/Detail Object</b>	<b>DDO/Detail Object Description</b>	<b>Budget Estimates F.Y 2025-26</b>	<b>Funds released for month of January 2026</b>
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	609,131,000	50,760,917
A04170	OTHERS	257,453,000	0
	<b>LN0000 Total</b>	<b>10,619,516,000</b>	<b>627,657,333</b>
<b>MP0000</b>	<b>SUPERANNUATION AND PENSION MISPURKHAS</b>		
A04101	PENSION	3,432,126,000	286,010,500
A04102	COMMUTED VALUE OF PENSION	1,348,829,000	0
A04103	GRATUITY	116,824,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	1,385,349,000	115,445,750
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	455,736,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	430,370,000	35,864,167
A04170	OTHERS	180,809,000	0
	<b>MP0000 Total</b>	<b>7,350,043,000</b>	<b>437,320,417</b>
<b>MX0000</b>	<b>SUPERANNUATION AND PENSION MITHI</b>		
A04101	PENSION	1,991,860,000	165,988,333
A04102	COMMUTED VALUE OF PENSION	833,941,000	0
A04103	GRATUITY	52,902,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	485,952,000	40,496,000
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	297,487,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	234,537,000	19,544,750
A04170	OTHERS	94,389,000	0
	<b>MX0000 Total</b>	<b>3,991,068,000</b>	<b>226,029,083</b>
<b>MY0000</b>	<b>SUPERANNUATION AND PENSION MATARI</b>		
A04101	PENSION	1,327,453,000	110,621,083
A04102	COMMUTED VALUE OF PENSION	921,249,000	0
A04103	GRATUITY	382,295,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	502,323,000	41,860,250
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	317,785,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	177,923,000	14,826,917
A04170	OTHERS	66,728,000	0
	<b>MY0000 Total</b>	<b>3,695,756,000</b>	<b>167,308,250</b>
<b>NX0000</b>	<b>SUPERANNUATION AND PENSION N FERZE</b>		
A04101	PENSION	3,523,197,000	293,599,750
A04102	COMMUTED VALUE OF PENSION	1,504,326,000	0
A04103	GRATUITY	145,317,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	2,693,550,000	224,462,500
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	533,076,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	510,631,000	42,552,583
A04170	OTHERS	219,308,000	0
	<b>NX0000 Total</b>	<b>9,129,405,000</b>	<b>560,614,833</b>
<b>QS0000</b>	<b>SUPERANNUATION AND PENSION S.PUR@KAMBAR</b>		
A04101	PENSION	1,538,193,000	128,182,750
A04102	COMMUTED VALUE OF PENSION	749,517,000	0
A04103	GRATUITY	84,319,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	534,493,000	44,541,083
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	247,006,000	0

**Annexure-I**

**STATEMENT SHOWING DETAILS OF RELEASED FUNDS FOR THE MONTH OF JANUARY, 2026 UNDER THE HEAD OF ACCOUNT "SC21107(107) SUPERANNUATION & PENSION" FOR THE FINANCIAL YEAR 2025-26.**

<b>DDO/Detail Object</b>	<b>DDO/Detail Object Description</b>	<b>Budget Estimates F.Y 2025-26</b>	<b>Funds released for month of January 2026</b>
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	199,455,000	16,621,250
A04170	OTHERS	69,402,000	0
	<b>QS0000 Total</b>	<b>3,422,385,000</b>	<b>189,345,083</b>
<b>SB0000</b>	<b>SUPERANNUATION AND PENSION BENAZEERABAD</b>		
A04101	PENSION	3,173,261,000	264,438,417
A04102	COMMUTED VALUE OF PENSION	1,565,102,000	0
A04103	GRATUITY	75,624,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	1,404,472,000	117,039,333
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	541,949,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	417,363,000	34,780,250
A04170	OTHERS	168,236,000	0
	<b>SB0000 Total</b>	<b>7,346,007,000</b>	<b>416,258,000</b>
<b>SL0000</b>	<b>SUPERANNUATION AND PENSION SUJJAWAL</b>		
A04101	PENSION	179,631,000	14,969,250
A04102	COMMUTED VALUE OF PENSION	477,636,000	0
A04103	GRATUITY	25,937,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	15,032,000	1,252,667
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	153,496,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	21,026,000	1,752,167
A04170	OTHERS	6,895,000	0
	<b>SL0000 Total</b>	<b>879,653,000</b>	<b>17,974,083</b>
<b>SN0000</b>	<b>SUPERANNUATION AND PENSION SANGHAR</b>		
A04101	PENSION	3,765,363,000	313,780,250
A04102	COMMUTED VALUE OF PENSION	1,586,957,000	0
A04103	GRATUITY	140,055,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	1,605,188,000	133,765,667
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	550,059,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	486,489,000	40,540,750
A04170	OTHERS	204,822,000	0
	<b>SN0000 Total</b>	<b>8,338,933,000</b>	<b>488,086,667</b>
<b>SQ0000</b>	<b>SUPERANNUATION AND PENSION SHIKARPUR</b>		
A04101	PENSION	2,200,382,000	183,365,167
A04102	COMMUTED VALUE OF PENSION	1,187,865,000	0
A04103	GRATUITY	139,882,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	1,213,644,000	101,137,000
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	408,491,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	310,033,000	25,836,083
A04170	OTHERS	120,120,000	0
	<b>SQ0000 Total</b>	<b>5,580,417,000</b>	<b>310,338,250</b>
<b>SY0000</b>	<b>SUPERANNUATION AND PENSION SUKKUR</b>		
A04101	PENSION	4,389,170,000	365,764,167
A04102	COMMUTED VALUE OF PENSION	1,892,965,000	0
A04103	GRATUITY	189,675,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	2,594,832,000	216,236,000
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	652,803,000	0

**Annexure-I**

**STATEMENT SHOWING DETAILS OF RELEASED FUNDS FOR THE MONTH OF JANUARY, 2026 UNDER THE HEAD OF ACCOUNT "SC21107(107) SUPERANNUATION & PENSION" FOR THE FINANCIAL YEAR 2025-26.**

<b>DDO/Detail Object</b>	<b>DDO/Detail Object Description</b>	<b>Budget Estimates F.Y 2025-26</b>	<b>Funds released for month of January 2026</b>
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	581,590,000	48,465,833
A04170	OTHERS	269,318,000	0
	<b>SY0000 Total</b>	<b>10,570,353,000</b>	<b>630,466,000</b>
<b>TN0000</b>	<b>SUPERANNUATION AND PENSION T.M.KHAN</b>		
A04101	PENSION	809,088,000	67,424,000
A04102	COMMUTED VALUE OF PENSION	396,000,000	0
A04103	GRATUITY	26,499,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	200,881,000	16,740,083
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	125,741,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	93,625,000	7,802,083
A04170	OTHERS	35,631,000	0
	<b>TN0000 Total</b>	<b>1,687,465,000</b>	<b>91,966,167</b>
<b>TQ0000</b>	<b>SUPERANNUATION AND PENSION T.A.YAR</b>		
A04101	PENSION	751,614,000	62,634,500
A04102	COMMUTED VALUE OF PENSION	528,029,000	0
A04103	GRATUITY	36,122,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	226,208,000	18,850,667
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	180,050,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	92,292,000	7,691,000
A04170	OTHERS	32,124,000	0
	<b>TQ0000 Total</b>	<b>1,846,439,000</b>	<b>89,176,167</b>
<b>TX0000</b>	<b>SUPERANNUATION AND PENSION THATTA</b>		
A04101	PENSION	2,881,735,000	240,144,583
A04102	COMMUTED VALUE OF PENSION	907,152,000	0
A04103	GRATUITY	83,591,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	1,292,950,000	107,745,833
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	307,235,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	373,801,000	31,150,083
A04170	OTHERS	180,862,000	0
	<b>TX0000 Total</b>	<b>6,027,326,000</b>	<b>379,040,500</b>
<b>UT0000</b>	<b>SUPERANNUATION AND PENSION UMERKOT</b>		
A04101	PENSION	1,336,038,000	111,336,500
A04102	COMMUTED VALUE OF PENSION	507,072,000	0
A04103	GRATUITY	42,861,000	0
A04104	OTHER PENSION (E.G. FAMILY PENSION)	402,042,000	33,503,500
A04114	SUPERANNUATION ENCASHMENT OF L.P.R	188,816,000	0
A04117	MEDICAL ALLOWANCE TO CIVIL PENSIONERS	168,932,000	14,077,667
A04170	OTHERS	66,196,000	0
	<b>UT0000 Total</b>	<b>2,711,957,000</b>	<b>158,917,667</b>
	<b>Grand Total</b>	<b>271,345,557,000</b>	<b>12,950,247,832</b>