

For Official Use



**A  
MANUAL  
ON  
TRAVELLING ALLOWANCE  
RULES**

**PAKISTAN PUBLIC ADMINISTRATION RESEARCH CENTRE  
ESTABLISHMENT DIVISION  
CABINET SECRETARIAT  
ISLAMABAD  
2013**

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## PREFACE

The Government functionaries have to undertake frequent tours within and outside the country to discharge of their official duties. The official tours are governed by a set of rules known as T.A. Rules which explain both methods, terms of travelling and outstation residence as well as T.A./D.A. rates. It is necessary that all visiting officials remain familiar with such rules, which are periodically revised in order to meet changing circumstances. An attempt has been made to compile and update these rules incorporating amendments, issued by the Federal Government from time to time.

2. The new edition of "A Manual of Travelling Allowance Rules" retains essentially the same format and objective but the scope of this publication has been further widened with the inclusion of the definition of Supplementary Rules. The Manual aims at doing away with the financial and administrative complications faced otherwise by the user, due to ambiguity and lack of updated instructions regarding the Travelling Allowance and relevant rules. It may point out that the last edition of "A Manual of Travelling Allowance Rules" was published in October, 1995.

3. We are confident that this new edition of T.A. Rules will highly facilitate the Government officials in drawing up their T.A. claims and shall improve the efficiency of those working in the public interest. In nutshell efforts have been made to ensure good governance.

4. I would like to acknowledge the cooperation and valuable advice made by Auditor General of Pakistan, AGPR and Finance Division.

5. I wish to express my gratitude to Mr. Shahid Rashid, Secretary, Establishment Division, Mr. Amjad Mahmood, Additional Secretary and Mr. Raja Hasan Abbas, former Additional Secretary, Establishment Division to extend their support on intellectual and administrative matters.

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7. Any error, omission or suggestion for further improvement may kindly be brought to the notice of Director, Manuals & Publications, PPARC, Management Services Wing, Establishment Division, Islamabad.

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# A MANUAL ON TRAVELLING ALLOWANCE RULES

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## PART-I

### TRAVELLING ALLOWANCE WITHIN PAKISTAN

#### General

(i) Travelling Allowance is a kind of compensatory allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed. According to the general principle laid down in Fundamental Rule 44, the amount of allowance has to be so regulated that it is not on the whole a source of profit to the recipient.

(ii) The Travelling Allowance (T.A.) is regulated under the Supplementary Rules 17–195 read with administrative instructions issued by the Finance Division modifying or clarifying these Rules. A gist of these rules/instructions as are frequently required for reference is given in the succeeding paragraphs.

(iii) Under the existing rules, Ministries/Divisions of the Government of Pakistan and the Heads of Departments are empowered to authorise any Government Servant under their administrative control to proceed on duty to any part of Pakistan and to draw travelling allowance therefor.

(iv) A Government servant may be required to perform journey either on:-

- (a) tour, or
- (b) transfer, or
- (c) for the purpose such as those mentioned in Section X and Section XII to Section XX of Division VI of Compilation of Fundamental Rules and Supplementary Rules, Vol. I.

#### Extent of application (S.R. 1)

(v) The Supplementary Rules apply to those Government servants only who are governed by the Fundamental Rules and their pay is debitable to the Federal Revenues.

## Definitions (S.R. 2)

(vi) Some of the important items defined below have been used in the Supplementary Rules in the sense here explained:-

- (a) *Actual Travelling Expenses* means the actual cost of transporting a Government servant with his domestic servants and personal luggage, including charges for ferry and other tools and for carriage of camp equipment, if necessary. It does not include charges for hotels, travellers bungalows or refreshments, tips and expenses on breakage of crockery and furniture, etc.
- (b) *Apprentice* means a person deputed for training in a trade or business with a view to employment in Government service, who draws pay at monthly rates from the Government during such training but is not employed in or against a substantive vacancy in the cadre of a Department.
- (c) *Camp Equipage* means apparatus for moving a camp.
- (d) *Camp Equipment* means tents and the requisites for pitching and furnishing them or, where tents are not carried, such articles of camp furniture as it may be necessary, in the interest of the public service for a Government servant to take with him on tour.
- (e) *Competent authority in relation to the exercise of any power* means the President or any authority to which the power is delegated by or under these rules.
- (f) *Day* means a calendar day beginning and ending at midnight: but an absence from headquarters which does not exceed 24 hours is reckoned for all purposes as one day at whatever hours the absence begins or ends.
- \*(g) *Family* means a Government servant's wife/husband, legitimate children and step children, residing with and wholly dependent upon him/her. Except in rule SR. 116, 155-A, 155-B and 163, it includes, in addition his/her parents, sisters and minor brothers, if residing with and wholly dependent upon him/her. Not more than one wife is included in a family for the purpose of these rules.

[Ministry of Finance Note No.F.2 (8) R-9/83.]

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\*Substituted *vide* Finance Division (Regulations Wing) Notification No. F.2 (8) R-9/83 dated 5-11-1984.

The term legitimate children in the rule does not include adopted children except those adopted under the Hindu Law.

In case of Government servants not subject to Hindu Law, his adopted child will also be treated as a member of Government servant's family subject to the following conditions:

- (i) The Government servant has no legitimate or step child of his own;
- (ii) Prior approval of the head of Ministry/Division is obtained for adopting child;
- (iii) Government liability will be restricted to one child only; and
- (iv) An adopted child will cease to be a member of the family if after his adoption the Government servant has a legitimate or step child of his own.

*[Authority:-Finance Division O.M. No. F. 7 (27) R-2 RWP/63,  
dated 27-12-65]*

- (h) *Grain Compensation Allowance means* a form of compensatory allowance which may be granted to low paid Government servant on account of a temporary or abnormal rise in prices of food grains in the locality where they serve.
- (i) *Head of Department means* any authority which the President may by order declare to be the Head of a Department for the purpose of these rules.
- (j) *Holiday means:—(a)* A holiday prescribed or notified under section 25 of the Negotiable Instruments Act, 1881, and
  - (b) In relation to any particular office, a day on which such office is ordered, by notification of the Government in gazette, to be closed for the transaction of Government business without reserve or qualification.

- (k) *Tour means* absence on duty from the headquarters of a Government servant either within or, with proper sanction, beyond his sphere of duty. (S.R. 61).
- (l) *Transfer means* the movement of a Government servant from one headquarters station in which he is employed to another such station, either –
- (a) to take up the duties of the new post, or
- (b) in consequence of change of his Headquarters,

A transfer at one's own request is not treated as a transfer for the public convenience and for drawal of T.A. under S.R. 114.

**I. \*REVISED ENTITLEMENT OF CIVIL SERVANTS TO RAIL ACCOMMODATION TRAVELLING ON OFFICIAL DUTY WITHIN THE COUNTRY**

1.1 Existing entitlement of civil servants (BPS 1-22) for the purpose of Railway accommodation while on official duty within the country has been revised as under:

- |      |                      |   |
|------|----------------------|---|
| i)   | <i>Category-I:</i>   | <i>Civil Servants in BPS-17 and above.</i><br>Air conditioned class or accommodation of the highest class available on the route.                       |
| ii)  | <i>Category-II:</i>  | <i>Civil Servants in BPS-14 to 16.</i><br>AC lower (Special). If travelling on a line which does not provide AC lower (Special) the next lower class.   |
| iii) | <i>Category-III:</i> | <i>Civil Servants in BPS-11 to 13.</i><br>AC lower (Ordinary). If travelling on a line which does not provide AC lower (Ordinary) the next lower class. |
| iv)  | <i>Category-IV:</i>  | <i>Civil Servants in BPS-1 to 10.</i><br>Economy Class or the lowest class by whatever name be it called.   |

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\*Amended *vide* Finance Division (Regulations Wing) O.M. No.F.1 (4) R-10/ 2002-225/05, dated 20-05-2005.

The relevant provisions in FRs and SRs may be deemed to have been modified to the extent indicated above.

1.2 The travelling allowance of re-employed pensioners is regulated as follows:-

- (a) In the case of officers whose pension is held in abeyance, the T.A. admissible will be determined with reference to pay drawn by them if it does not exceed the maximum pay of the post; otherwise it will be determined with reference to the maximum pay of the post.
- (b) In the case of officers who are allowed to draw the whole or a part of their pension in addition to pay, the T.A. admissible will be determined with reference to pay *plus* pension subject to the condition that only such portion of the pension will be taken into account for this purpose as, together with the pay, does not exceed the maximum pay of the post.

For the purpose of these orders “pension” *means* the gross pension originally sanctioned, *i.e.*, the amount sanctioned before commutation or surrender of 1/4th pension in lieu of gratuity under the Pension-*cum*-Gratuity Scheme promulgated in the Ministry of Finance Office Memorandum No. (1) F. 12 (2)-RI/53, dated the 24th March, 1954.

[Authority:—Finance Division O.M. No. F. 1(46)-RI (2)/57, dated 27-12-1957.]

Note.- The term “Pay” occurring in the foregoing rules includes all emoluments drawn under F.R. 9 (21) (a) (i), (ii) & (iii).

1.3 When a Government servant holds a substantive post and is appointed to officiate in another post, the officiating appointment will be taken into account for purposes of rates of travelling allowance admissible to him. If a Government servant does not hold any substantive post his classification for purposes of travelling allowance should be regulated with reference to the pay drawn by him.

1.4 The Travelling Allowance of an officer who is promoted or reverted with retrospective effect should not be revised for the intervening period, unless actual change of duties is involved. Normally a bill is audited with reference to the facts known at the time of presentation of the claim, but if a bill is not presented before the promotion or reversion is actually notified, then there will be no objection to the audit to recognize the retrospective effect of the notification.

1.5 (i) A competent authority may place a Government servant or a class of Government servants in a grade higher or lower than that stipulated above reasons for which should be duly recorded.

(ii) All Female Clerks employed in Government Offices who are 3rd grade officers for the purposes of travelling allowance are treated as 2nd grade officers for all authorised journeys on duty or to join fresh appointment.

1.6 A Government servant in transit from one post to another ranks in the grade, for the purposes of travelling allowance, to which the lower of the two posts would entitle him.

1.7 The classification of a person who is not whole time Government servant or who is remunerated wholly or partially by fees is determined by the competent authority on individual merit (S.R. 17 & 20).

## **II. KINDS OF TRAVELLING ALLOWANCE**

2.1 The following are the different kinds of travelling allowances which may be paid to the Government servants in different circumstances:-

- (a) Permanent travelling allowance
- (b) Conveyance allowance
- (c) Mileage allowance
- (d) Daily allowance
- (e) The actual cost of traveling

2.2 *Permanent Travelling Allowance.*— Subject to the conditions laid down in S. Rs. 22 – 24, a permanent monthly travelling allowance may be granted by a competent authority to a Government servant whose duties require him to travel extensively. Such an allowance is granted in lieu of all other forms of travelling allowance for journeys within the Government Servant's sphere of duty.

2.3 *Conveyance allowance.*—A competent authority under certain conditions, may grant a monthly conveyance allowance to any Government servant who is required to travel extensively at or within a short distance from his headquarters under conditions which do not render him eligible for daily allowance. The grant of this allowance is regulated

under SR 25 – 28 read with item 41 of Annexure I to the Finance Division O.M. No. F. 3(4) Exp/III-2000, dated 30-6-2000 (reproduced as under).

**ANNEXURE I**  
**[System of Financial Control and Budgeting ,2006]**

FINANCIAL POWERS DELEGATED TO THE MINISTRIES/DIVISIONS AND  
THE HEADS OF DEPARTMENTS

SL. NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/ DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
42.	Grant of Conveyance Allowance	Power to sanction conveyance allowance to government servants whose ordinary duties involve extensive travelling at or within a short distance from the headquarters in terms of SR.25, provided that:-  (a) the powers shall not be available in respect of officers and staff of the Ministries/Divisions; and  (b) the expenditure can be met from within the sanctioned budget provision;		Subject to rates approved by the Finance Division.

2.3 A. *Conveyance Allowance for the Civil Servants of the Federal Government BPS 1-19.*— The rates of conveyance allowance admissible to the civil servants working in BPS 1-19 as under w.e.f. 1<sup>st</sup> September,2012:—

BPS	EXISTING	REVISED
1-4	Rs.1500/- p.m	Rs.1700/- p.m
5-10	Rs.1500/- p.m	Rs.1840/- p.m
11-15	Rs.2000/- p.m	Rs.2720/- p.m
16-19	Rs.5000/- p.m	Rs.5000/- p.m

2.4 (i) *Mileage Allowance.*—The mileage allowance is an allowance calculated on the distance travelled, which is given to meet the cost of a particular journey. (SR 29).

(ii) *Principle of Calculation.*-The journey between two places should be performed by the shortest of the two or more practicable routes or by the cheapest of such routes, if it is equally short. When there are



alternate railway routes and the difference between them in terms of cost and time is not great, travelling allowance may be allowed by the route actually used. The shortest route is that by which a traveller can arrive at his destination most speedily by the ordinary modes of travelling. If a Government servant has travelled by a route which is cheaper but not the shortest, he may be allowed mileage allowance for the route actually used. (S.R. 30).

(iii) In cases where journey is actually performed by a route which is not the shortest but is cheaper than the shortest, a competent authority may permit mileage allowance by that route, after duly recording the reasons therefor.

(iv) When road mileage is claimed between two points connected by railway, it is open to a competent authority either to allow full road mileage or limit it to what would have been admissible had the Government servant travelled by railway. A decision on this point should be taken with reference to the fact whether any public interest was served by road journey, which would not have been served, if the officer had travelled by railway, such as saving of public time or inspecting work *en-route*, etc. One more consideration in this behalf can be the absence in a train of the class of accommodation to which a Government servant is entitled and he has to travel by road. In such a case a competent authority may allow to draw the road mileage subject to the condition that it does not exceed the railway fare to which he would have been entitled, had the journey been performed by rail the class of accommodation in which he was entitled to travel. (S.R. 31).

(v) Where a Government servant claims road mileage for journey performed by road in his personal car, between places connected by railway the controlling officer, may, at his discretion, accept the claim, if he is satisfied that the journey by road had to be performed in the public interest. (Para 8 of the Ministry of Finance O.M. No. F. 2 (1) Rev. 1/72, dated 20th December, 1972).

2.5 (i) Mileage allowance is admissible from the residence of the Government servant to the railway station or the airport or the sea/river port, as the case may be, at his headquarters and from the railway station or the airport or the sea/river port to the place of his temporary residence at the out-station. (Para 7 of the Ministry of Finance O.M. No. F. 2(1) Rev. 1/72, dated 20th December, 1972).

(ii) Mileage allowance is also admissible where road journey is performed by public transport plying for hire on single seat basis from the residence of the Government servant to the bus/minibus/taxi stand at his headquarters and from such stand to the place of temporary residence at the out-station and *vice versa*.

[Authority:—Finance Division O.M. No. D-2 (11)-Reg. 9/77-D. 2/77, dated the 21st March, 1977.]

2.6 *Daily Allowance.*-The daily allowance is a uniform allowance for each day of absence from headquarters and is intended to cover the ordinary daily charges incurred by a Government servant in consequence of such absence (S. R. 49).

2.7 (a) The Daily Allowance admissible to Government officers/officials while on official duty within the country are hereby revised with effect from 1<sup>st</sup> August,2012 as follows:-

### DAILY ALLOWANCE

	Previous		Existing	
	Ordinary Rates	Special Rates	Ordinary Rates	Special Rates
BPS 1-4	200	400	310	500
BPS 5-11	310	440	390	550
BPS 12-16	500	600	700	900
BPS 17-18	500	640	1250	1600
BPS 19-20	625	825	1550	2050
BPS 21	700	1000	1750	2500
BPS 22	700	1000	1750	3000

(b) Specified stations for Special Rates as notified from time to time are Hyderabad, Karachi, Sukkur, Bahawalpur, DG Khan, Multan, Quetta, Sargodha, Sialkot, Lahore, Gujranwala, Rawalpindi, Islamabad, Faisalabad, Peshawar, \*Northern Areas, Muzaffarabad & Mirpur AJ&K.

(c) Actual Hotel Accommodation charges within the prescribed limit shall be admissible only on production of receipts as per existing rules.

(d) The proposed rates shall not apply where 20 fixed DAs for operational duties are being paid with salary which will be admissible on existing rates.

(e) Rate of accommodation charges will be admissible @ 2 times of the daily allowance where no hotel accommodation receipt is produced.

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\* Now Gilgit Baltistan

(f) The other terms and conditions of admissibility of DA mentioned in paras 3-5 of Finance Division's O.M.No. F.1(2)Reg.10/2005, dated 10<sup>th</sup> October,2006 will continue to apply.

(g) Daily Allowance in case of BPS 17-22 was last revised in October, 2006 and that of BPS 1-16 in July, 2010 *vide* O.M.No.F.1(I)Imp/2010-625 dated 5<sup>th</sup> July,2010.

<sup>\*</sup>(h) It is clarified that accommodation charges @ 2 times of Daily Allowance without production of hotel receipt will be admissible at specified stations only.

### **Clarification**

- (i) Daily allowance on domestic tours where stay for a night or more is involved will be admissible only for the night (s) spent at out-stations.
- (ii) Half daily allowance will be admissible only in those cases where the absence from headquarters does not involve, stay for the night and no daily allowance is drawn for any night stay. It cannot be drawn in addition to any daily allowance drawn for night stay.

*[Authority:—Finance Division O. M. No. F 1(2) Reg. (9)/91, dated 2nd November, 1991.]*

2.8 (a) Daily allowances, for each calendar day, will be admissible for the period of absence on duty from headquarters (including the time spent in transit). Not more than one daily allowance will be admissible on any calendar day. A fraction of a calendar day will be reckoned as a calendar day for this purpose.

*Note.*- "Calendar Day" in sub-para (a) means a day beginning on one mid-night and ending on the next mid-night.

(b) In the case of departure from headquarters, the rate of daily allowance during transit will be the same as admissible at the station of immediate destination. In the case of return to headquarters the rate will be the one admissible at the last station of temporary duty before return to headquarters.

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<sup>\*</sup> Inserted vide Finance Division O.M. No .F.8(1)R-10/2011-318, dated 16<sup>th</sup> November,2012.

(c) The period of absence from headquarters shall commence from the time of departure of the government servant from his office or residence, till the time of his return to his office or residence, as the case may be. The competent authority authorising the tour will decide whether the government servant should proceed on temporary duty from his office or residence.

(d) The period of forced delays in transit will be treated as part of the total transit period.

(e) Extra daily allowance for arrival at and departure from the place of temporary duty will not be admissible.

(f) Daily Allowance may not be drawn for day on which a Government servant does not reach a point outside a radius of ten miles from his headquarters or return to his headquarters from a similar point.

*[Authority:—Finance Division O.M. No. F. 2 (1)-Rev. 1/72, dated the 17th October, 1973.]*

2.9 Daily allowance at full rate is admissible for the entire period of continuous halt on temporary duty (not exceeding 30 days). In case of temporary duty on a hill station exceeding 30 days. Heads of Departments have full power to sanction daily allowance for the entire period of continuous halt of a Government servant.

*[Paras 9 & 10 of the Ministry of Finance O.M. No. F. 2 (1)-Rev. 1/72 dated 20th December, 1972.]*

2.10 Daily allowance is admissible on Fridays (Now-Sundays) and public holidays falling during the period of a Government servant's temporary duty at an out-station. If a Government servant takes casual leave while on tour he is not entitled to draw daily allowance during such leave. In case, however casual leave is taken immediately on the conclusion of temporary duty of the Government servant he will draw daily allowance for the day of departure from the out-station to which he would have been entitled had he not proceeded on casual leave.

*[S.R 72 read with paras 11 and 12 of the Ministry of Finance O.M. F. 2 (1) Rev. 1/72 dated the 20th December, 1972.]*

\*2.11 Percentage increase in the rates of daily and mileage allowance in localities shown in Appendix 18-A to compilation of F. Rs. and S.Rs, Vol. II is calculated on the ordinary rates of daily allowance as indicated in para 2.7 and of mileage allowance as indicated in para 3.8 respectively which are as follows:

Province	Name of locality	Increase in the rate of road mileage	Increase in the rate of daily allowances
1	2	3	4
Sindh	1. Karachi.	Nil	
	2. Desert Talukas of Tharparker District.	50 Per cent	
	3. Non-desert Talukas of Tharparker District.	Nil	
	4. Non-desert areas of Sindh.	Nil	
Punjab	1. Bhangi Khel Ilaqa in Mianwali District.	33.33 Per cent	
	2. Murree and Kahuta Tehsils in Rawalpindi District.	- do -	
	3. Places beyond the external boundary of the Dera Ghazi Khan District.	- do -	
**N.W.F.P.	1. Mansehra (except the Kaghan Valley <i>i.e.</i> the tract beyond Balakot upto Gitti Das) and Abbottabad Tehsils in the Hazara District and transborder tract <i>i.e.</i> places beyond the external boundaries of the districts of Hazara, Peshawar, Mardan, Kohat, Dera Ismail Khan and Bannu except Chitral and the portion of the road from Peshawar to Kohat which lies in the tribal territory.	25 Per cent	
	2. Chitral and the Kaghan Valley in the Mansehra Tehsil of the Hazara District <i>i.e.</i> the tract beyond Balakot upto Gitti Das.	33.33 Per cent	

\* Note : Please see para 2.13(iv).

\*\* Now Khyber Pakhtun Khawa.

1	2	3	4
Balochistan	The whole of Balochistan except Nasirabad Sub-Division in Sibi Distt.	33.33 Per cent	
Kashmir	The whole of Jammu and Kashmir State.	33.33 per cent in the case of journeys which can be performed by motor transport. 100 per cent in the case of journeys which can not be performed by motor transport subject to a minimum of Re. 1 per mile in the case of officers of Grade-I.	
Gilgit & Baltistan		- do -	

[Authority:—Finance Division O.M. No. F. 2(5)-Rev. 1/73, dated 2-7-1973, 10-7-1973 and 19.10.1973, respectively.]

2.12 *Actual Expenses.*— As a general rule, no Government servant is entitled to be provided with means of conveyance by or at the expense of Government or to draw as T.A. the actual cost or part of actual cost of travelling, except as otherwise provided in the T.A. Rules.

**Travelling Allowance admissible for different kinds of journey**

2.13 *General.*—(i) T.A. admissible to a Government servant for any journey is calculated with reference to the purpose of journey, as hereinafter explained.

(ii) As a general rule, when Government officers are permitted at their own request to attend meetings, conferences or congresses held in Pakistan and if any public interest is served thereby they are paid single fare of the class of accommodation to which they are entitled for the journey each way without any road mileage or daily allowance for halts at the place of meeting. However, if an officer is sent to attend the meeting

officially, he is entitled to travelling allowance as admissible under the rules. (Government Orders under **S.R. 54**).

(iii) A Government servant on tour on official duty is not entitled to recover from Government the cost of transporting his family or his personal luggage, conveyance, tents and camp equipage. (**S. R. 55**).

(iv) In cases of localities, where travelling is unusually expensive, a competent authority may, by general or special order, increase the rate of mileage allowance or daily allowance either in a definite ratio or in any other suitable manner. It is in pursuance of these orders that Hyderabad, Islamabad, Karachi, Lahore, Rawalpindi, Faisalabad, Multan, Quetta, Peshawar, \*[Bahawalpur, Sargodha, Sialkot, Sukkur and Gujranwala, Muzafarabad & Mirpur AJ&K and \*\*Northern Areas] have been declared as expensive localities and higher rates of daily allowance have been fixed for other expensive localities. The special rates of daily allowance are, however, not applicable to Government servants touring in and about those cities under circumstances entitling them only to daily allowance if their headquarters are situated within the municipal limits of the respective cities (**S.R. 56**).

(v) When a Government servant of a category lower than First category is required by the order of a superior authority to travel by special means of conveyance, the cost of which exceeds the normal travelling allowance admissible to him, he may draw the actual cost of travelling in lieu of the daily allowance and mileage allowance. The bill for the actual cost should be duly supported by a certificate signed by the superior authority and countersigned by the controlling officer stating that the use of special means of conveyance was actually necessary and specifying the circumstances which rendered it necessary (**S.R. 57**).

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\*Added *vide* Finance Division O.M. No. 2(8)-Reg. 9(91) dated 21-09-1991.

\*\*Now Gilgit Baltistan.

### III. MODES OF JOURNEYS

3.1 *Journeys by Rail.*-Civil servants when travelling on tour or transfer by the Pakistan Railways, are entitled to rail accommodation according to the scales as mentioned at para 1.1.

3.2 A Government servant is required to travel by the class of accommodation to which he is entitled, and if he travels in a lower class of accommodation, he is entitled to claim fare of the class of accommodation actually used. (S.R. 32-A).

3.3 For special reasons to be recorded, a Government servant or a class of Government servants may be declared by competent authority to be entitled to accommodation of a higher class than that normally admissible to him (S.R. 35).

3.4 *Journeys by Sea or by River Steamer.* – The Government servants are entitled to the following classes of accommodation for journeys by sea or by river steamer within the Pakistan Waters:

- (a) A Government servant of first grade; Highest Class.
- (b) A Government servant of second category; If there are two classes only on the steamer, to the higher class and if there are more than two classes, to middle or second class.
- (c) A Government servant of third category; If there are two classes – lower class. If there are three classes – middle or second class. If there are four classes – third class.
- (d) A Government servant of fourth category; Lowest class. (S.R. 40).

3.5 Where the steamer company has two rates of fares, one inclusive of diet and other exclusive of diet, the word “fare” as above would *mean* fare exclusive of diet. If the company allows some rebate for not taking food, the fare would be calculated by deducting rebate therefrom. (S.R. 41).



3.6 In cases where the classes of accommodation on a steamer do not conform to the classification given above, the matter should be referred to the competent authority for a decision (S.R. 42).

3.7 If a Government servant is offered suitable accommodation on a Government vessel, he is entitled to one daily allowance instead of a mileage allowance. The Government servant is not permitted to decline this offer and draw mileage allowance. (S.R. 44).

3.8 *Journeys by Road.* – (i) The travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer and travelling by canal. The following are the rates of road \* mileage.

### \*\*Transportation/Mileage Allowance

Transportation	Previous	Existing
i) Motor Car	Rs.2/- per k.m.	Rs.5/- per k.m.
ii) Motor Cycle/Scooter	Rs.1/- per k.m.	Rs.2.5/- per k.m.
<b>Mileage Allowance</b>		
i) Personal Car/Taxi	Rs.5/- per k.m.	Rs.10/- per k.m.
ii) Motor Cycle/Scooter	Rs.2/- per k.m.	Rs.4/- per k.m.
iii) Bicycle/Animal back/foot	Rs.1/- per k.m.	Rs.2/- per k.m.
iv) Public Transport	Rs.1/- per k.m. (BPS-6 and below). Rs.1/- per k.m. (BPS-7 and above).	Rs.2.5/- per k.m.  Rs.2.5/- per k.m.

\* Now Kilometers.

\*\* Revised *vide* Finance Division O.M.No.F.1(3)/Imp/2012 dated 16-07-2012.

<b>Travel by Air</b>	Govt. servants in BPS-17 and those in receipt of pay of Rs.5400 and above.	Govt. servants in BPS-17 and above.
<b>Carriage of Personal effects on Transfer/ Retirement</b>	Rs.0.008 per k.m. Per k.g.	Rs.0.02 per k.m. per k.g.

(ii) Government servants shall be allowed to use the mode of transport as shown below:-

<b>Mode of Transport</b>	<b>Category of Government servants</b>
Personal car, borrowed car, hiring of a full taxi.	Officer of Category I. In the case of others, a taxi may be engaged, if the urgency of the situation so demands, with the approval of the controlling officer.
Personal Motor Cycle/Scooter.	Category I and II.
Bicycle <i>etc.</i> and public transport plying for hire single seat basis.	All Government servants.

[Ministry of Finance O.M. No. F. 2(l)-Imp. 1/77, dated the 29th April, 1977.]

It has been decided to reimburse the toll tax on Motor Way paid by an officer while travelling in an official vehicle on official duty/tour on production of original receipt in token thereof. \* It has also been decided to allow reimbursement of the Toll Tax on Motor Way paid by an officer while travelling on official duty/tour by his own car subject to production of original receipt in token thereof.

[Authority:—Finance Division O.M. No. 1(5)R.9/98-345, dated 13th March, 2002.]

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\* Amended *vide* Finance Division O.M. No. 1(5) R.9/98-268/2002, dated 13th March, 2002.

3.9 These rates, will be admissible from the residence at headquarters to the residence at the temporary place of duty of the Government servant. The term “personal car” means a car registered in the name of the Government servant or in the name of any member of his family as defined in S.R. 2 (8) for purposes of T.A. rules (S.R. 45), read with para 4 of the Ministry of Finance O. M. No. F. 2 (1) Rev. 1/72 dated the 20th December, 1972.

3.10 (i) Under special circumstances a competent authority may, for reasons to be recorded allow road mileage at higher rates than those fixed above. (S.R. 47).

(ii) All Government servants, except Secretaries and Additional Secretaries In-charge of Ministries/Divisions, all the Chairman and Executive/Members of Boards of Public Sector Organizations who are entitled to travel in Economy class while undertaking journeys on duty by air within Pakistan.

*[Authority:— Finance Division's O.M.No. F.8(2)R-10/2008-584 dated 23-07-2008]*

3.11 In calculating road mileage fractions of a Kilometre should be omitted from the total of a bill for any one journey but not from the various items which make up the bill. (S.R. 48).

3.12 *Journey by Air.*-The travel by air means journeys performed in the machines of public air transport companies regularly plying for hire. It does not include journeys performed by private aeroplanes nor air taxis. (S.R. 48-A).

3.13 Travel by air is permissible on tour or transfer:

- (i) (a) In the case of an officer of first category, at his discretion.
- (b) In any other case, where a competent authority certifies that air travel is urgent or necessary:

Provided that general permission may be granted by the President to any Government servant or class of Government servants to travel by

air, as a matter of routine, in connection with a specified journey or journeys.

(ii) All Government servants irrespective of pay drawn or post held by them shall travel in economy class while undertaking journeys on duty by air within Pakistan or abroad is involved.

[ S.R. 48-B read with Finance Division O.M.No.F.1(34)R(9)/71, dated the 27<sup>th</sup> December,1971 and O.M.No.F.2(11)-Reg 9/77-D.2/77, dated the 21<sup>st</sup> March,1977].

3.14 A Government servant entitled to travel by air may draw one air fare or cost of the return air fare of the appropriate class, if such tickets are available *plus* one daily allowance for each day of air journey. If he has to provide separate conveyance at his own expense for his servants and luggage, he may draw 1 /2 of the railway fare or 1 /4th of the steamer fare, as the case may be, in lieu of the daily allowance. [S.R. 48-C (b)].

3.15 Government servants have been allowed to perform domestic travel by any airline and T.A. will be allowed on the production of air ticket actually charged.

[Authority:—Finance Division O.M. No. F. 1 (7)-R. 9/93-D. 409 dated 12th August, 1993.]

3.16 Those who are not authorised to travel by air, if they perform an air journey on tour, are entitled to travelling allowance as if they had travelled by rail, road or steamer subject to the condition that travelling allowance should not exceed that which would have been admissible, if that had been authorised to travel by air. (S.R. 48-D).

3.17 It is incumbent on officers to make every effort not to take \*Stenographers or Clerks or Quasids on tour and, instead, to utilise staff borrowed locally. It should be ensured that:—

(a) Such persons are taken on tour only where Government business cannot be transacted otherwise, and

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\* Now re-designated as Assistant Private Secretary vide Finance Division's O.M.No.1(110)R-1/2012-124/13 dated 28-02-2013.

- (b) The decision to take such persons on tour is taken at the highest level in each Ministry or Department.

[Cabinet Division O.M. No. 54 (24) 53/Cord., dated 28/29-4-1953, 29-5-1953 and 17-8-1953.]

3.18 With a view to streamlining the existing procedure and to bring about economy in expenditure, it has been decided as follows:-

- (i) The cost of air tickets for travel to other countries should be drawn as advance by the Ministry, Division and Department or Organization concerned, who should purchase the tickets. The payment to PIA should be made through cheque issued by the AGPR/Accounts Office concerned or an organization. The cheque should be accompanied by "A" Form duly completed.
- (ii) In a case where a person has been allowed by Finance Division to travel by an airline other than PIA or the service of a travel agent are unavoidable, cheques should be issued in favour of a travel agent.
- (iii) The advance for travel abroad in connection with training at the \*Pakistan Administrative Staff College, National Defence College, National Institute of Public Administration or others may be drawn and paid to the head of the institution, who should arrange to purchase the air tickets in accordance with the procedure laid down in this letter.
- (iv) The PIA will make the air tickets non-transfer by and non-refundable to a passenger in case make to the Ministry, Division and Department or the Organization.
- (v) In case of a person entitled to travel by economy class, if the period of stay abroad permits, and a facility to a destination is available, only excursion ticket, by whatever name called, should be purchased.

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\* Now renamed as National School of Public Policy(NSPP), National Defence University (NDU) and National Institute of Management (NIM).

- \*(vi) Used air tickets/E-tickets plus boarding cards, shall be produced alongwith the T.A adjustment bills. However reasons for failure to do so should be recorded on T.A. bill by Controlling Officer of the Office.

*[Authority:—Finance Division's O.M.No.1(17)R.10/86 dated 14-07-1986.]*

#### IV. T.A. ON TOUR AND TRANSFER

4.1 *T.A. on tour.*-(i) A Government servant is on tour when absent on duty from his headquarters either within or with proper sanction, beyond his sphere of duty. (S.R. 61).

(ii) The headquarters and limits of the sphere of duty of a Government servant are fixed by a competent authority. (S.R. 59 & 60).

(iii) As a general rule, and subject to any special orders to the contrary in particular cases, the headquarters of a Government servant on the staff of a Government, as, for instance, a Secretary to a Government or a clerk in a Government secretariat are the headquarters, for the time being, of the Government, to which he is attached. The headquarters of any other Government servant are either the station which has been declared to be his headquarters by the authority which appoints him or, in the absence of such declaration, the station where the records of his office are kept.

[Paras 2 & 3, Part II, Appendix 3 of FR & SR, Vol. II.]

4.2 (i) The period of absence from headquarters commences from the time of departure of the Government servant from his office or residence, till the time of his return to his office or residence, as the case may be. The authority authorising the tour will decide whether the Government servant should proceed on tour from his office or residence.

[Authority:—Finance Division O.M. No. F. 2(1)-Rev. 1/72, dated 17-10-1973].

(ii) It is for a competent authority to decide whether an absence from headquarters is on duty or not. It can also impose restrictions upon the frequency and duration of journeys to be made on tour by a Government servant. (S.R. 63).

4.3 If the pay of a particular Government servant has been so fixed as to compensate him for the cost of all journeys, other than journeys by rail or steamer, within his own sphere of duties, he is not entitled to draw any travelling allowance, for such journeys, other than journeys by

railways and steamer. In case he has to undertake a journey on duty beyond his sphere of duty, he may draw travelling allowance as admissible under the rules including such part of it as is within his sphere of duty. (S.R. 64).

4.4 A Government servant, not in receipt of a permanent travelling allowance, draws travelling allowance for journeys on tour in the shape of daily allowance. The daily allowance is drawn for absence from headquarters on duty. (S.R. 69 & 70).

4.5 If an officer of the Vacation Department proceeds on tour and then avails of vacation without returning to his headquarters, he is entitled to the travelling allowance for the outward journey only. (S. R. 70).

4.6 (i) Daily Allowance may be drawn for any day on which a Government servant reaches a point outside a radius of ten miles from his headquarters or returns to his headquarters from a similar point.

(ii) Daily Allowance may be drawn during a halt on tour or on a holiday occurring during a tour. (S.R. 71 & 72 read with paras 6, 9, 10 & 11 of the Ministry of Finance O.M. No. F. 2 (1) Rev. 1/72 dated the 20th December, 1972).

4.7 (i) A Government servant who takes casual leave while on tour is not entitled to draw Daily Allowance during such leave. [Government order (I) under S.R. 72].

(ii) Where a Government servant proceeds on tour and takes casual leave before the commencement of tour during or after the tour, travelling allowance from his headquarters to the place of temporary duty and back is admissible.

(iii) In case a Government servant is already on casual leave at an out-station and is required to attend to some official business during or after the expiry of casual leave, no mileage allowance is admissible, because he was never sent out of the headquarters on official duty but had attended to official work which had arisen incidentally. He may, however, be allowed daily allowance for the day (s) spent on official work.



4.8 If a competent authority is satisfied that Daily Allowance is not sufficient to cover the travelling expenses of a Government servant, it can permit him and for that matter any class of Government servants to draw mileage allowance instead of Daily Allowance for the whole period of absence from headquarters under any conditions it may deem fit to impose. (S.R. 75).

4.9 Normally a Government servant may exchange his Daily Allowance for mileage allowance for any day on which he travels by railway, or steamer or both or travels more than 20 miles by road. In case a continuous journey extends over more than one day, the exchange should be made for all such days and not only for a part of them. The short journeys within a radius of ten miles from headquarters should not be added to other journeys, when calculating the distance covered by road. [S.R. 76 (a)].

4.10 When a journey by road is combined with journey by railway or steamer or both, mileage allowance may be drawn for journey by road, but this allowance will be restricted to the Daily Allowance admissible to him, unless the road journey exceeds 20 miles. At the place of halt at out-stations a Government servant is not entitled to draw any daily or mileage allowance for journeys within a radius of ten miles, as his Daily Allowance is intended to cover such expenses. If, however, he goes beyond a radius of ten miles, then he can draw a daily allowance or mileage allowance if the road journey exceeds 20 miles [S.R. 76 (b)].

4.11 Government servants of the Survey of Pakistan and Geological Survey of Pakistan cannot exchange daily allowance for mileage allowance for a journey in the field. But if they have to travel on special duty or by a public or hired conveyance daily allowance can be exchanged for mileage allowance. If actual travelling expenses for a journey to and from the field or for any other journey where camp equipment is carried, exceed the mileage allowance, such actual travelling expenses may be paid to them in lieu of the Daily Allowance. The exchange should be made for the whole journey and not for a part of it. Whenever for such part of month as he spends in the field, the actual cost of camp equipment and baggage exceeds half the amount of daily allowance admissible for the month, he may retain half his daily allowance and exchange the other half for the actual cost. The bill for the actual cost should be prepared in detail and countersigned by the sanctioning authority. (S.R. 87 & 88).

4.12 In case of an officer of the Geological Survey of Pakistan, in addition to the concessions in the preceding paragraph, a competent authority may permit him, on public grounds, at the beginning or end of the field season, to send a portion of domestic servants, baggage and camp equipment by the direct route to and from the field, when he himself travels by another route in order to undertake an economic or engineering enquiry. He can recover the actual cost of transporting such servants, baggage and camp equipment in addition to the travelling allowance admissible to him. [S.R. 88 (b)].

4.13 Where travelling allowance is not admissible under the rules, a competent authority may, by general or special orders, allow a Government servant the actual cost of hiring a conveyance. It also covers the cases in which it is equitable to allow Government servants to draw the actual cost of conveyance where the circumstances are not actually covered by any other rule. It also applies to Government servants on transfer from one office to another in the same station when they have to change the residence. [S.R. 89 and Government decision (1) thereunder].

4.14 When a non-gazetted official or a Government servant of BS-I and 2 is despatched on duty to a place at some distance from his office or he is called for duty outside the normal working hours, the expenditure incurred may be paid to him and charged to the contingencies. While claiming this amount the Head of Office should certify that:-

- (i) the expenditure was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used, and
- (ii) that the Government servant is not entitled to travelling allowance for the journey, was not granted any compensatory leave and will not otherwise receive any special remuneration for the performance of duty, which necessitated the journey. [Government decision (2) under S.R. 89].

4.15 A Government servant travelling within ten miles of his headquarters on duty may recover the actual amounts, which he might

have paid on ferry or other tools and fare for journeys by railway or other public conveyance. (S.R. 90).

4.16 When a Government servant travels by reserved railway accommodation on requisition, the entire cost of haulage is borne by Government. Any person travelling with the Government servant in the reserved accommodation has to pay the usual fares to the Railway. The Government servant concerned should specify the number of persons, who travelled with him and also certify that tickets were purchased by them. If he wants any additional accommodation for luggage and staff, he should make his own arrangements with the Railway and pay for them. Such a Government servant is not entitled to any travelling allowance. (S. R. 92).

4.17 If a \* stenographer or personal clerk of an officer has travel with an officer in the reserved accommodation in the interest of public service, he should purchase a ticket for the class of accommodation to which he is entitled under the rules. The expenditure on reservation charges should be borne by Government servant himself. (S.R. 92).

4.18 The travelling allowance of President and Ministers is regulated under the special rules framed for the purpose (S.R. 95).

4.19 Government have decided that:-

- (i) Secretaries/Joint Secretaries-in-Charge of Ministries/ Divisions should ordinarily stay in their Headquarters whether it is in Rawalpindi or in Karachi. The visits to Karachi should be reduced to the minimum and Headquarters should not be left without the permission of the Minister;
- (ii) in the case of officers below Joint Secretary's level permission to leave Headquarters may be given by the Secretary or Joint Secretary-in-Charge of Ministry/ Division; and
- (iii) the Ministries/Divisions/Departments should plan the visits of their officers from Karachi to Rawalpindi and *vice-versa* in accordance with their budget provisions so that the

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\* Now re-designated as Assistant Private Secretary vide Finance Division's O.M.No.1(110)R-1/2012-124/13 dated 28-02-2013.

amount provided for travel in a particular Ministry/ Division/Department is not exceeded.

[Cabinet Division No. Cord. (1)-III (3)-60, dated 8-2-1960.]

4.20 *Stay in Hotel/Guest House etc.*-(1) A Government servant who stays in a hotel, guest house, inspection bungalow/lodge or a residential club shall, in addition to the above daily allowance, be allowed re-imburement of actual single room rent, subject to the production of receipts/vouchers upto the following maximum per day:-

- (a) *Localities where special daily allowance rate is admissible.*- Three times the amount of special daily allowance.
- (b) *Localities where ordinary daily allowance rate is admissible.*- One and a half times the amount of ordinary daily allowance.

[Authority:—Finance Division O.M. No. F. 2 (1)/77, dated the 29th April, 1977].

(2) A Government servant who stays in a Government hostel shall be allowed re-imburement of actual charges for stay in single room/suit on production of receipts/vouchers provided such charges do not exceed the amount of daily allowance admissible to the civil servant at the station concerned.

[Authority:—Ministry of Finance O.M. No. F. 2 (43)-R 9/79-80/79 dated 13th December, 1979.]

4.21 (i) A Government servant on tour is himself the judge of the necessity for staying in a hotel. No certificate regarding the non-availability of accommodation in a rest house is required. However, such hotel charges will only be admissible where an overnight stay at the place of temporary duty is involved.

(ii) The term “actual single room rent” includes taxes, duties and service charges relating to the rent of a single room in a hotel.

[Authority:—Finance Division O.M. No. F. 2 (1)-Rev. 1/72, dated the 31st May, 1973].

(iii) In case of non-availability of a single room the touring civil servant may be allowed to book a double room for his exclusive use provided the rent thereof does not exceed the maximum permissible limit for a single room. If it happens to be more than one's entitlement, the re-imbusement shall be restricted to his normal entitlement only.

(iv) Two officials while on tour at the same station, may be allowed to book a double suit in a hotel and share it. In such a case, either of them shall jointly certify that separate single accommodation was not available for them and that each one of them is claiming not more than one half of the room-rent restricted to each individual entitlement; this certificate shall be appended to the T.A. bill of either official.

[Authority:—Finance Division O.M. No. F 2 (19) Reg-9/78, dated the 20th May, 1978.]

### **T.A. on Transfer**

4.22 *General.*-(i) For the purpose of these rules, transfer *means* the movement of a Government servant from one Headquarters station in which he is employed to an other such station, either –

- (a) to take up the duties of a new post, or
- (b) in consequence of change of his headquarters.

(ii) However, no T.A. is admissible unless the transfer is for public convenience. A transfer at one's own request is not treated as a transfer, for the public convenience, unless the competent authority for

special reasons to be recorded directs otherwise. [S. R. 114 read with S. R. 2 (18).]

(iii) When a Government servant is transferred otherwise than for the public convenience, a copy of the order of transfer should be sent to the Audit Officer of the circle of audit in which he is serving with an endorsement stating the reasons for the transfer. In the absence of such an endorsement, the Audit Officer shall assume that the Government servant has been transferred for the public convenience.

In the case of non-gazetted Government servant a certificate from the head of the office will be accepted in lieu of the copy of the order of transfer.

[Part VII (A&B), Appendix 3, FR/SR, Vol. II.]

(iv) The term '*temporary transfer*' means deputation or transfer to duty in another station, which is expressed to be for a period not exceeding 4 months. The compensatory allowance is admissible on a temporary transfer subject to a limit of 4 months. If the period is extended beyond 4 months, the compensatory allowance can be drawn upto the date of orders of extension. The joining time, if any, is added to the period of 4 months.

4.23 A Government servant appointed to a post under the Federal Government as a result of a "competitive examination" which is open to both Government servants and others,

- (a) If already holding a substantive appointment (including a Provincial Government), should be granted travelling allowance for joining the post; and
- (b) If already employed in a temporary capacity under Government (including a Provincial Government), should

not be granted travelling allowance for joining the post, unless in any particular case the President otherwise directs. [Government decisions (1) under S.R. 114].

4.24 (a) *Transfer Grant*.—A Government Servant is entitled to the following:—

(i) Employees having a family	One month's pay
(ii) Employees not having a family	Half month's pay

- Note: (i) Transfer TA is admissible where change of residence is involved in consequence of change of headquarters.
- (ii) Transfer grant is admissible only where breaking-up of the house hold establishment at the old station and setting up of the house hold establishment at new station takes place, and a certificate to this effect is recorded on the Transfer TA bill by the Government servant concerned duly countersigned by the controlling officer (No.F.2 (34) -R.9 /84-999/ 84, dated 30.9.1984).

[Authority:—Finance Division O.M. No. F.1 (2)-Reg. 10/2005, dated 10th September, 2005.]

- (b) Actual railway, air or steamer fare for the government servant and one or half fare for each member of the family. If he travels by road he may draw road mileage at twice the rate applicable to him. If two members of family accompany he can draw additional road mileage and if more than two members of family accompany him twice that rate.
- (c) *Daily allowance during journey period*.—One daily allowance at special rate is payable to the government servant for every 480 Kilometres of road distance.
- (d) *Daily allowance on arrival at the new place of posting*.—One daily allowance at the rate applicable to the station is payable in respect of the government servant and in respect of each member of his family above 12 years and one half of the full rate for every child above the age of 12 months, for the day of arrival at the new place of his posting.

### Clarification

As admissibility of T.A. and transfer grant in cases of transfers between the twin cities of Islamabad and Rawalpindi is not quite clear in various quarters, it is, therefore, clarified that:

- (I) Transfer T.A. is admissible where change of residence is involved, in consequence of change of headquarters, and
- (II) Transfer T.A. is not admissible where
  - (i) change of residence is not involved in consequence of change of headquarters, or
  - (ii) change of residence takes place otherwise than in consequence of change of headquarters.

It is, however, brought to the notice of Ministries/Divisions etc., that transfers between Rawalpindi and Islamabad where change of residence is involved; also entail expenditure on various items. Among other things, this fact may kindly be borne in mind by the administrative authorities while deciding upon such transfers.

*[Authority:—Finance Division O.M. No. F. 2 (3)-R 9/78, dated the 25th February, 1978.]*

**\* (e) Transportation of personal effects:**

- (i) The maximum of limit upto which personal effects can be transported at Government expense is as follows:

Categories for T.A		Transportation of personal effect	
		Possessing family	Not possessing family
Cat. I	From BS-17 and above.	4500 k.g.	2240 k.g.
Cat. II	From BS 14-16	3000 k.g.	1500 k.g.
Cat. III	From BS 11-13	1500 k.g.	760 k.g.
Cat. IV	From BS 1-10	560 k.g.	380 k.g.

\* Revised *vide* Finance Division O.M. No. F.1 (4)-R. 10/2002-19/06 dated 15-3-2006.



- (ii) Cost of carriage of personal effects upto the maximum number of Kilograms as in sub-para (i) will be allowed at the rate of Rs. \*0.02 per kilogram per kilometre from the residence of the government servant at the old station to his residence at the new station, irrespective of the mode by which the personal effects are carried. (It will not be necessary to call for receipts in support of his claim of cost of transportation of personal effects). (S.R. 116 read with paras 14 & 15 of the Ministry of Finance O.M. dated 20th December, 1972).

4.25 A Government servant may draw the actual cost of transporting at owner's risk conveyance and horses on the following scale:-

Grade of Government servant	Scale allowed
First	Two horses and a carriage or motor car or motorcycle.
Second	A carriage and a horse or motorcycle or a motor car.
Third	One horse or a motor cycle or a bicycle.

If the following conditions are fulfilled:-

- (i) the distance travelled exceeds 132 Kilometres;
- (ii) the possession of a horse or conveyance will be advantageous from the point of view of efficiency of the Government servant in the post-which he is going to join; and
- (iii) conveyances or horses are actually transported by railway, steamer or other craft.

\*Revised vide Finance Division O.M. No. F.1 (3)Imp/2012, dated 16<sup>th</sup> July, 2012.

4.26 In the case of motorcar the cost of transporting a chauffeur or cleaner and for each horse the cost of transporting one syce and one grasscutter may be drawn. When transported by steamer the actual cost of transportation includes gate pass, river dues, loading and unloading charges. The conveyance may be transported by passenger train, but if it is transported by goods train, it is permissible to charge to the government the packing charges and transport charges to and from the goods shed provided it does not exceed the cost of transportation of conveyance by passenger train. This rule applies *mutatis mutandis* to a Government servant of third grade who carries an ordinary cycle. (S.R. 116).

4.27 When a Government servant travels by Government steamer he is not entitled to mileage allowance either for himself or for the family. He is entitled to free transport of himself, his family, servants and their bonafide personal effects and of conveyance and horses. He may draw in addition daily allowance of his grade. (S.R. 116).

4.28 (i) The rate of allowance admissible to Government servant who transports his motorcar or motor cycle/scooter by road between stations connected by rail or steamer or partly by railway or partly by steamer is entitled to draw \*Rs.5.00 per Kilometre in respect of a motorcar and \*Rs.2.50 per Kilometre in respect of a motorcycle /scooter. If a Government servant and his family travel in their own car he can draw actual railway fare for himself and one or half for each member of his family. In that case transportation charges for car/motor cycle/ scooter will not be admissible. (S.R. 116 read with para 16 of the Ministry of Finance O.M. No. F. 2 (1) Rev. 1/72 dated the 20th December, 1972, para 5 of O.M. No. F. 2 (49)-Reg. 9/78, dated 20-9-1978 and O.M. No. 2 (2)R. 9/79, dated 23rd January, 1979].

(ii) Transportation of Motor Car may be permitted by any *means* of transport but its transportation cost be restricted to the expenditure for \*\*EVK transport.

[Authority.-Finance Division O.M. No. F. 1 (16)-Reg. (9)/91 dated 26-9-1991.]

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\*Amended *vide* Finance Division O.M. No. F.1 (3) Imp/2012, dated 16-07-2012.

\*\*It is a term used by Pakistan Railways for goods trains.

4.29 Those Government servants who are carried free of charge by Pakistan Air Force planes to and from Gilgit are entitled as under:-

- (a) If the family of the Government servant travels with him:-
  - (i) Half the mileage allowance calculated for the Government servant himself, and
  - (ii) Mileage allowance in full for personal effects as stipulated in the preceding paragraphs subject to the condition that any luggage taken by the Government servant with him in the aeroplane should be taken into consideration in allowing the maximum Kilograms, and
  - (iii) If the family travels by road, mileage allowance in respect of the members of the family will be admissible in terms of the provisions of the preceding paragraphs in addition to that at (a) above (S.R. 116).
  - (iv) Civil servants from outstations while proceeding to \*Northern Areas/Chitral on transfer, are often stranded at the airport because of cancellation of flight due to unfavorable weather conditions. During the period of forced halt, the individual concerned are compelled to incur expenditure on board-PIA meeting only the hotel expenses. To avoid hardship in such cases, it has been decided that the civil servants concerned may be allowed daily allowance @ 50% of their normal entitlement for each day of forced halt, subject to a certificate being furnished by the PIA in the following form:-

*Certified that Flight No..... by which Mr. .... an employee of .....while under orders of transfer, scheduled to travel to Northern Areas/Chitral, was cancelled due to bad weather conditions. He actually travelled on..... after .....days of forced halt.*

[Authority:—Finance Division O.M. No. F. 2 (40)-R-9/77 dated 6th May, 1979].

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\* Now Gilgit Baltistan.

4.29-A Impression seems to exist in certain quarters that after dispensing with the production of receipts (*vide* sub- para (iv) of para 4.29 above) the cost of transportation of personal effects up to the maximum permissible limit can be claimed and paid without regard to the actual effects transported. That is not so. The position is that the provisions of S.R. 116 (e) continue to remain in force. Accordingly, the Government servant claiming the cost of transporting personal effects is required *inter alia*:

- (a) to render a certificate to the effect that the actual expenses incurred are not less than the amount claimed; and
- (b) to indicate, in that certificate, the weight of personal effects actually carried and the amount actually paid for their transport.

The Controlling Officer has to exercise the usual scrutiny of the claim, and record a certificate to that effect as required under S.R. 116 II (e).

[Authority:—Finance Division O.M. No. F. 2 (1)-Rev. 1/77, dated 11-1-1973].

4.30 A member of a Government servant's family who follows him within six-months of the date of transfer or precedes him by not more than one month may be treated as accompanying him. If any member of the family travels from a place other than the old station of the Government servant, travelling allowance may be allowed to him provided it does not exceed the railway fare from old to the new station. For the purpose of this rule the grade of a Government servant should be determined with reference to the facts on the date of transfer, while number of fares admissible to the Government servant should be determined with reference to the fact on the date of journey. Where travelling allowance is claimed for the members of the family, their number, relationship and ages should be mentioned in the T.A. bill. [S.R. 116 (b) (iii)].

4.31 When the family of a Government servant precedes or follows him and proceeds to a station other than the new station, the period of one month or six months should be calculated from the date of

relinquishment of charge at the old station. If they proceed to the new station of posting the limit should be calculated with reference to the date of taking over charge at the new station. (S.R. 166 Government Decision No.6).

4.32 There is no objection if the personal effects do not accompany a Government servant for good and sufficient reasons, but are carried within a reasonable time of the date of his journey on transfer. The controlling officer should also certify on the body of the bill that he has scrutinised the details and satisfied himself that the claim is reasonable. (S.R. 116 Government Decision No. 1).

4.33 When a Government servant is not entitled to carry a horse or motor car at Government expense, there is no objection to their inclusion as a part of personal effects, provided these are within the prescribed maximum limit of Kilograms. (S.R. 116 Auditor General's Decision No. 2).

4.34 Where a Government servant is transferred from Station 'A' to Station 'B' and again transferred within a reasonable short time to Station 'C' he may be paid cost of transportation of personal effects from Station 'A' to Station 'C' in the following manner:—

- (i) The total weight carried from Station 'B' to Station 'C' and from Station 'A' to Station 'C' should not exceed the maximum prescribed in the rules.
- (ii) The total cost of transporting the effects from Station 'A' to Station 'B' from Station 'B' to Station 'C' should not exceed the amount admissible from Station 'A' to 'B' *plus* that admissible from station 'B' to station 'C'. (S. R. 116. Audit Instruction No. 3).

4.35 When a Government servant, in superior service, is transferred from one post to another and under the orders of competent authority has to hand over charge of his old post or take over charge of the new post at a place other than the headquarters or his headquarters are changed while he is on tour and has to proceed to the new station direct without returning to the headquarters, he should be allowed travelling allowance as on tour from the place of handing over charge to the new

headquarters, or to the place of taking over charge. He will also be entitled to all the concessions in respect of members of his family, personal effects and conveyance, *etc.*, as contemplated in S. R. 116 (S. R. 116-A & 116-B).

4.36 If the family of a Government servant, on his transfer, travels to a station other than the new headquarters, travelling allowance for the family may be drawn. This is subject to the condition that it does not exceed the travelling allowance, which would have been admissible if the family had proceeded to the new headquarters direct. (S.R. 116-C).

4.37 A Government servant appointed to a new post while in transit from one post to another will draw travelling allowance for so much of the journey as he has accomplished when he receives fresh orders and for the journey from the place at which he receives orders to his new station (S.R. 123).

4.38 If a Government servant proceeds on leave on full pay not exceeding four months after making over charge of the old post and before taking over charge of the new post, he is entitled to the usual T.A., irrespective of the fact whether the order of his transfer was received before or after the commencement of leave. If the leave is for more than 4 months on full pay with the exception of the Special Disability leave whether granted by itself or in combination with leave on full pay he is not entitled to any travelling allowance. (S.R. 124).

4.39 When a Government servant takes leave other than leave on full pay for 4 months while in transit from one post to another he may draw railway or steamer fares or the road mileage for self and family in accordance with T.A. on transfer rules for so much of the journey to join the new post as he has accomplished before the order granting him leave is received. If a Government servant returns from leave other than leave on full pay not exceeding 4 months and is posted to a station other than that from which he proceeded on leave, the controlling officer may permit him to recover the transportation charges for personal effects and conveyance, if any. Transfer Grant is not admissible in such cases. (Auditor-General's letter No. 1276-A/1-73(i) dated 13-11-70) SRs 125 & 126.

4.40 If the headquarters of a government servant is transferred from Islamabad to Rawalpindi or *vice-versa* and the residence is also changed in consequence thereof, T.A. on transfer is admissible.

[Authority:—Finance Division U.O. No. D. 378-Rev. 1/73, dated 18th July, 1973].

4.41 In regard to question as to the time limit which could be allowed between change of headquarters and consequential shifting of residence for purposes of T.A. on transfer from Islamabad to Rawalpindi and *vice-versa*. The Finance Division, have decided that the claim could be admitted by treating the non-allotment of Government accommodation at the new headquarters as a good and sufficient reason for the purposes of Government decision No. 1 below S.R. 116, subject to the condition that a certificate is furnished by the competent administrative authority to the effect that the Government servant concerned had applied for allotment of a residential accommodation in Rawalpindi/ Islamabad, as the case may be, and that the same could not be allotted to him earlier.

[Authority:—Finance Division U.O. No. F. 2 (48)-1349, dated 24th December 1973]

#### **Joining time on transfer from one post to another in the same station (S.R. 293)**

4.42 Joining time for one day only is allowed when the appointment to another post does not involve change of residence from one station to another. A holiday counts as a day for the purpose of this rule.

#### **Joining time on transfer to another station**

4.43 The maximum joining time admissible to a Government servant on transfer from one station to another is 30 days. Six days are allowed for preparation and in addition the time taken in actual journey calculated as under:-

	<i>One day for each</i>
By Railway	250 miles*.
By Ocean Steamer	250 miles;* or any longer time actually.
By River Steamer	80 miles* occupied in journey.
By Motor-car	80 miles.*
By Air	Number of day (s) actually taken in the air journey.

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\*Now Kilometres may be considered instead of miles.

4.44 A day is allowed for any fractional portion of any distance as prescribed above. In cases of journey by steamer the limit of 6 days for preparation may be extended to cover any period unavoidably spent in awaiting the departure of the steamer. Travel by road not exceeding 5 miles\* to and from the Railway Station or Steamer Ghat at the beginning or end of journey is not counted towards joining time. Sunday does not count as a day for purposes of these rules, but Sundays are included in the maximum limit of 30 days.

4.45 An authority sanctioning a transfer is competent to reduce the period of joining time as admissible under these rules, if special circumstances so require.

#### **General Orders (S. Rs. 296 to 302)**

4.46 The joining time is normally calculated by the route which travellers ordinarily use irrespective of the route by which the Government servant has actually travelled.

4.47 If a Government servant is required to make over charge at a place other than his headquarters, joining time should be calculated from that place. When a Government servant is appointed to a new post, while in transit from one post to another, his joining time begins from the day following that on which he received orders for transfer. But a second period of 6 days for preparation is not allowed in such cases.

4.48 Where a Government servant takes leave while in transit from one post to another, the period which has elapsed since he relinquished charge of the old post should be included in his leave. If, however, the leave is on medical certificate, the period may be treated as a joining time. When a Government servant is appointed to a new post while on leave not exceeding 4 months, the joining time will be calculated from his old station or from the station at which he is spending leave, whichever will entitle him to lesser joining time.

4.49 The period of joining time may be extended beyond 30 days if there are special circumstances to justify the extension.

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\*Now Kilometers may be considered instead of miles.



4.50 *Drawal of Compensatory Allowance during Joining Time (S.R. 7-C).* – If a Government servant is on joining time under F.R. 105 (a) and was in receipt of tentage in his old post and will also be entitled in the new post, then he can draw it during the joining time at the lower of the two rates. An allowance sanctioned for the expensiveness of living can also be drawn during the joining time in a similar way.

### **Rate of TA/DA for non-official members**

4.51 Following terms and conditions in respect of *non-official* members are approved:-

- (i) Actual cost of the economy class air fare;
- (ii) D.A. Rs.2000/- for each day *plus* room rent paid in a four star/five star hotel for the days of meeting actually attended and the day preceding and succeeding the days of meeting.
- (iii) In case the members make their own arrangement for boarding and lodging Rs.4000/- per day.

*[Authority. – Finance Division U.O. No. F.1 (18) R-9/97-481 dated 18-8-1997.]*

## **V. T.A. FOR OTHER JOURNEYS**

### **T.A. to a newly appointed Government servant to join his first post.**

5.1 (i) As a general rule, travelling allowance is not admissible to a government servant for the journey to join his first post in Government service.

(ii) In case of appointments made to posts outside Pakistan or in Gilgit or Chitral, a competent authority may allow travelling allowance to join a post under the Government. Likewise the Surveyor General or Director of Survey may grant rail and steamer fares to Khalasis and

BPS 1-2 Government servants on enlistment for their journey to Field Headquarters (S.R. 105, 105-A & 105-B).

5.2 When a pensioner or a Government servant who is out of service due to reduction of establishment or abolition of his post is re-appointed, the appointing authority may permit him to draw travelling allowance for such part of journey as lies in Pakistan. (S.R. 107).

5.3 Where travelling allowance is paid on first appointment it will be regulated as a journey on tour, but no daily allowance will be paid for halts. For this purpose the grade of the person will be determined by the post, which he will join. (S. R. 112 & 113).

5.4 If a Government servant on first appointment, cannot join his duties except by sea, competent authority may grant him free passage by sea from one part of Pakistan to another such part. (S.R. 108).

#### **T.A to attend an Examination**

5.5 A Government servant is entitled to draw travelling allowance as on tour (but no daily allowance for halts) for the journey to and from the place at which he appears in an obligatory examination or any other examination prescribed by the competent authority. The travelling allowance cannot be drawn more than twice for any particular examination or standard of examination. If a competent authority is satisfied that a candidate has culpably neglected the duty of preparing himself for an obligatory examination or did not display a reasonable standard of proficiency in an examination, which was not obligatory, it can disallow the payment of travelling allowance to him.

5.6 (i) Ministries/Divisions of the Government of Pakistan are competent to permit a Government servant to draw travelling allowance for the journey to and from the place at which he appears for any examination other than those specified in S. Rs. 130 & 131.

(ii) The Government servant summoned by or at the request of Federal Public Service Commission or of Government for interview not connected with advertised posts may be granted travelling allowance as on tour. In exceptional cases, the Federal Public Service Commission may grant them daily allowance for days of halt at the place of interview at the rate to which their grade entitled them.

(iii) The Provincial Government servants called for interview for appointment under the Federal Government may be paid travelling allowance, which will be charged to the Federal Government and the Establishment Secretary of the Federal Government will be the controlling officer in this behalf.

(iv) The civilian Government servants called for interview and medical examination in connection with their selection for Emergency Commission, may be paid travelling allowance according to the Army Instructions. (S.R. 132).

#### **T.A. for proceeding on or returning from leave**

5.7 (i) As a general rule a Government servant is not entitled to travelling allowance for a journey made during leave or while proceeding on or returning from leave.

(ii) Under special circumstances a competent authority may, however, permit a Government servant to draw travelling allowance in such cases as if on a journey on tour. (S.R. 134 & 135).

5.8 A Pakistan Commissioned Officer serving with the Frontier Corps, when proceeding on or returning from leave, is entitled to the same concessions, as would have been admissible to him, while in military employ. (S.R. 137).

5.9 The Surveyor General of Pakistan may grant rail and steamer fares to Khalasis and other Grade 1-2 servants on their proceeding or returning from leave to and from the place at which they were recruited. He may also grant travelling allowance to surveyors and other sub-ordinates when proceeding on or returning from leave if their homes are situated in provinces other than that in which they are employed. (S. R. 140).

5.10 If a Civil servant is recalled to duty compulsorily with the personal approval of the Head of office, from leave of any kind he is spending away from his Headquarters, he may be granted a single return fare *plus* daily allowance as admissible on tour from the station he is spending leave to the place he is required to report for duty. In case he is recalled to duty at headquarters and his remaining leave is cancelled the fare then admissible will be for one way journey only. If return from leave is optional, no concession is admissible. If the Government servant recalled to duty is entitled to travelling allowance under S.R. 124 he may not draw the above travelling allowance unless he abandons his claim to \*mileage allowance under S.Rs. 115 to 116. (S.R. 142). (Revised Leave Rules, 1980).

**T.A. to attend a Court of Law as  
Assessor or Juror or to give evidence**

5.11 (i) If a Government servant is summoned to give evidence in a criminal case, a case before a court martial, a civil case to which Government is a party or a departmental enquiry held by a duly constituted authority in Pakistan or in foreign territory and the evidence is based on the facts which came to his knowledge in the discharge of his public duties, he may draw travelling allowance as for a journey on tour attaching to his bill a certificate of attendance given by the court or other authority which summoned him.

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\* Now kilometers.

(ii) The Government servant draws T.A. as (i) above he should not accept any payment of expenses from the court or authority and obtain and attach to the bill a non-payment certificate from the court. Any fees which may be deposited in the Court for the travelling and subsistence allowance of the witness must be credited to Government.

(iii) If the court is situated within ten miles\* of his headquarters and thereby the Government servant is not entitled to any travelling allowance, he may accept the actual travelling expenses from the court provided he is not in receipt of a permanent travelling allowance. (S.R. 154).

5.12 When a Government servant is on leave and is summoned to give evidence in the circumstances stated above he may be paid travelling allowance to and from the place where he is spending leave, (S.R. 154).

5.13 In case a Government servant is summoned to give evidence in his private capacity or to serve as an assessor or a juror, he is not entitled to any travelling allowance except that which is paid by the court under its own rules. If the court pays him any sum as subsistence allowance or compensation, apart from payment for travelling expenses, he must credit that sum to the Government before drawing full pay for the day or days of absence. (S.R. 155), read with Estt, Divn. O.M. Nos. 3/50/58-EI, dated 5th July, 1954 and 2/31/63-SI, dt. 25-10-1967.

### **T.A. to attend Departmental Inquiry**

5.14 (i) A Government servant summoned by an Inquiry Officer should be allowed T.A. as admissible to him under S.R. 154 *et seq* and he should draw it on a regular T.A. bill from his own Department on the strength of the Attendance Certificate furnished by the Inquiry Officer and this should be debited against the office at whose instance the inquiry was being conducted, by book adjustment.

(ii) In the case of a witness who is not a Government servant, travelling expenses should be determined by the Inquiry Officer, with reference to the status of the witness and should be paid on the basis of the orders passed by the Inquiry Officer, by the Department at whose instance

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\* Now Kilometers may be considered instead of miles.

the inquiry was being conducted. The T.A. to be paid to a non-Government servant should, however, in no case exceed the maximum T.A. admissible to a Government servant of the highest grade. The provisions of S.R. 190 *et seq* should also be kept in view in such cases.

*[Establishment Division O.M. No. 2/41/62-D.I, dated the 28th Feb., 1963]*

(iii) It is for the Inquiry Officer to consider if any particular witness cited by the accused as a defence witness is likely to be essential witness for the purpose of defence or in other words, for the determination of truth. If the Inquiry Officer agrees that the examination of the witness will be essential he may summon him and as soon as summons him he will take upon himself the obligation to allow the witness reasonable T.A. If the witness is an official, he is to draw the T.A. from his parent Department on the strength of the *attendance* certificate furnished by the Inquiry Officer, the amount being debited by book adjustment against the office at whose instance the Inquiry was conducted.

(iv) If, however, the Inquiry Officer is not satisfied whether the examination of a particular witness will be essential for the determination of truth, he may at his discretion refuse to summon such a witness. He may, however, agree to summon him on condition that the accused will bear the travelling expenses of the witness and he may accordingly require the accused to deposit with him the anticipated amount of the T.A. of the witness, in advance so that the witness could be paid therefrom. In that case the attendance certificate to be furnished to the witness by the Inquiry Officer should contain the endorsement that the witness has been paid his travelling expenses. This will debar the witness from claiming the T.A. again from the Government.

*[Establishment Division O.M. No. 2/41/62-D.I, dated the 13th April, 1963.]*

5.15 A Government servant under suspension who is required to perform official journey as a witness or as an accused will be entitled to T.A. and his grade and salary for the purpose will be taken as if he is not under suspension.

*[Establishment Division O.M. No. 2/41/62-D.I, dated 19th July, 1963].*

**T.A. to obtain Medical Treatment or Certificate**

5.16 If a non-Asiatic member of Superior Civil Service is serving at a station where there is no Government Medical Officer to attend to him, the Government servant or a member of his family may go to the nearest station where there is such a Medical Officer and draw travelling allowance. Where the patient is too ill to travel, travelling allowance may be granted to the nearest medical officer from and to his headquarters. In both the cases the application for travelling allowance should be supported by a certificate from the Medical Officer to the effect that medical treatment was necessary and in the latter case that the patient was too ill to travel. The controlling officer may require this certificate to be countersigned by the Administrative Medical Officer of the Province. (S.R. 155-A).

5.17 In the case of members of a Superior Civil Service or any member of their family, if the Medical Officer first consulted considers the case to be of such serious or special nature that he is unable or unwilling to treat it, he may, with the prior approval of the Administrative Medical Officer of the Province give a certificate authorising the officer or a member of his family to draw travelling allowance to and from the nearest station where adequate treatment is available. If the patient is not in a fit condition to travel, the Medical Officer may be called and paid travelling allowance therefor. Where prior approval of higher authorities cannot be obtained without danger to the patient, this should be done subsequently. (S.R. 155-B).

5.18 If a Government servant has to leave his station in order to get medical treatment elsewhere in view of the fact that there was no Government Medical Officer at that station, he may draw the travelling allowance on production of a certificate from the Medical Officer whom he had consulted. (S.R. 156).

5.19 (i) The travelling allowance is not admissible either for journeys to get medical fitness certificate to return to duty or health certificate on first appointment to the Government Service. (Government Decisions under S.R. 155-A & S.R. 156).

(ii) Travelling Allowance is admissible to Government servants or members of their families for journeys undertaken to obtain dental treatment or advice at an out station, in cases where facilities for the same are not available at the station of posting under the provision of S. R. 155-A and S.R. 155-B, subject to the provision of rules, 2 (f) and 2 (i) (vii) of the Central Service (Medical attendance) Rules 1958.

*[Authority:—Finance Division O.M. No. F. 1(31)R-2. (RWP)/62, dated 13-2-1962.]*

5.20 Where anti-rabic treatment facilities are not available and a Government servant has to proceed to another station to get the treatment, he may draw the travelling allowance on production of a certificate from the authorised medical attendant (Principal Medical Officer of the District or any other medical officer so authorised by the competent authority) to the effect that in his opinion the journey was absolutely necessary. This concession is also admissible to a Government servant on leave. (S.R. 156-A).

5.21 (i) If a Government servant is stationed at a place where there is no medical officer and he is required to obtain a medical certificate in support of an application for an original grant of leave, he may draw travelling allowance for the journey undertaken to obtain the certificate.

(ii) When the application is for extension of leave, no travelling allowance is admissible. Similarly if a Government servant having acquired a medical certificate is directed to appear before a medical board, he may draw travelling allowance for the journey to appear before the board, provided he appears before the board for the original leave and not for any extension. In both the cases journey should not be undertaken without the previous permission of the controlling officer, provided it can be obtained without risk to the Government servant requiring medical advice. (S.R. 157 & 158).

5.22 In case a Government servant is required to apply for invalid pension in the interest of public service and he has undertaken a journey to appear before a medical board, he may draw his actual travelling expenses subject to the maximum of the travelling allowance as admissible. If he has to return to the headquarters, he may draw travelling allowance for the return journey also in the same manner. In both the cases



the T.A. bill should duly be supported by a certificate from the controlling officer that he was directed to apply for an invalid pension voluntarily. A competent authority, after satisfying itself that the circumstances of the applicant are such as to justify the concession, may allow him to draw actual travelling expenses subject to the maximum stated above. (S. R. 160).

5.23 In all the above cases (Paras 5.16–5.22) the travelling allowance may be drawn as on tour without any daily allowance for halts on tour. (S.R. 162).

**T.A. for the Journey made as an Attendant to an Incapacitated Government Servant or Member of his Family**

5.24 A medical officer of Government, who considers that a Government servant on whom it is his duty to attend professionally should leave his station to obtain medical treatment or to proceed on leave and that it is unsafe for him to travel unattended, may accompany him and draw T.A. as admissible on tour. If he himself cannot accompany he may arrange for another attendant who will get the normal travelling allowance if he is a Government servant and actual expenses if otherwise. When a Medical Officer's opinion as to the necessity of an attendant cannot be obtained before the commencement of the journey, a certificate to that effect would be deemed sufficient. (S.R. 163).

**T.A. on a Course of Training**

5.25 When a Government servant or any person not already in Government service has to undergo a course of training, a competent authority may allow him to draw travelling allowance, as per scale decided by it, for the original journey to and the last journey from the place of training and for halts at such place. The travelling allowance may also be granted for holidays, and vacations and journeys during the course of training. The scale should be so fixed as not to exceed the travelling allowance admissible to Government servant of similar status on duty at the place of training. (S.R. 164).

5.26 A military officer in civil employ, when detained to attend a military course of instruction, is entitled to draw travelling allowance as admissible to a military officer in military employ in similar circumstances. (S.R. 164-A).

5.27 The personnel from Defence, Police *etc.* who are/will not be funded by the USAID/any other foreign donor agency under their policy; while participating in NIPA (Now NIM) Courses and undertaking study tour abroad shall henceforth be paid daily allowance *etc.* at the same rates as being paid by the foreign funding agency to their civil fellow participants.

*[Authority:- Finance Division O.M. No. F. 3 (8)-R-10/90-500., dated 26th May, 1991.]*

#### **T.A. to attend a Darbar**

5.28 A Government servant permitted to attend a Darbar at a place other than his headquarters may draw travelling allowance as on tour (S.R. 165).

### **VI. FREE TRAVELLING FACILITIES TO PARTICULAR GOVERNMENT SERVANTS ON DIFFERENT MODES OF JOURNEYS**

#### **Journeys by Rail**

6.1 The special railway accommodation is provided according to the rules promulgated by President from time to time. The President/ Prime Minister may reserve a full special train for himself/herself, whereas the Ministers and Chief of Army Staff can reserve a saloon. Other Service Chiefs, Chief Justice of Pakistan, Secretaries, Joint Secretaries and other officers of that status, Auditor General of Pakistan may reserve a 4 berth compartment or a coupe in air-conditioned coach. The Judges of the Supreme Court, Chairman Federal Public Service Commission, Director General Supply & Development, Director General Post & Telegraph, D.G. (Health), Director Intelligence Bureau and Governor State Bank of Pakistan may reserve a 1st class coupe compartment in an ordinary train service or in an air-conditioned coach. These reservations are permissible only if the duration of the journey falls between 11 p.m. and 6 a.m. When a Government servant travels in a carriage reserved by requisition, the carriage is entirely at his disposal and may be detached or detained at any railway station at his request. (S.R. 166 to 173).

6.2 When a Government servant is allowed free transit by railway otherwise than in accommodation reserved by requisition, whether on free pass or otherwise, the mileage allowance drawn for the journey should be reduced by the amount of fare, which he would have paid, but for free transit. The reduction should cover the full number of fares covered by pass, unless the Government servant concerned certifies that he did not use the pass in respect of any fares for which reduction has not been made. If a Government servant is in receipt of a permanent travelling allowance and uses free pass on railway within his sphere of duty, he should deduct from his permanent travelling allowance for the month the amount of the railway fares which he would have paid, if he had not travelled on pass. When a Government servant is entitled to travel in a higher class of accommodation by paying railway fare for a lower class, he should reduce the claim of his travelling allowance by the amount by which the fare of the class in which he travels exceeds the fare actually paid. (S.R. 176 to 178).

### **Journeys by Sea or River**

6.3 If a Government servant travels by sea or river steamer, the cost of which has been paid by the Government or a local fund, he is not entitled to any travelling allowance except the daily allowance of his grade. Where servants and luggage are sent separately at the expense of the Government servant concerned, he may draw in addition the actual cost of transporting them. When a Government servant is provided free transit by sea or river steamer, otherwise than in a Government vessel, the mileage allowance should be reduced by the amount of fare which he would have paid, but for free transit. This does not apply to cases in which a Government servant is allowed a free pass by a steamship company without cost to Government. The Government servants travelling in Government vessels are not entitled to re-couplement of any portion of charges payable for board provided on vessel. They should settle their messing bills direct with the Commander of the vessel. (S. R. 180 & 181).

### **Journeys by Air**

6.4 When a Government servant is allowed free transit by air he may draw the daily allowance of his grade, which cannot be exchanged for mileage allowance. If a part of journey is performed by other *means* of locomotion, he may draw mileage allowance in lieu of daily allowance for

that part of journey. Where separate conveyance has to be provided for servants and luggage at the expense of the Government servant, he may draw 1/2 or one-third of the railway or steamer fare of the class of accommodation to which he is entitled if the two places are connected by railway or steamer respectively or the daily allowance of his grade or half the mileage allowance, if otherwise. If, however, the Government servant performs a part of journey by other *means* of locomotion, he may draw mileage allowance admissible for that part. (S.R. 181-A).

6.5 Where any other person accompanies a Government servant on a journey by air, who is not entitled to travel in that machine, the sanction of the Head of the Department should be obtained or if the Government servant is himself the Head of the Department, the permission of the administrative Ministry concerned is necessary. One 1st class or half 1st class fare should be paid for all “non-entitled” persons. (S.R. 181-R).

### **Journeys by Road**

6.6 When a Government servant performs a journey, otherwise than by railway, steamer or air, by *means* of locomotion provided by the Government local fund and does not pay the cost of its use or propulsion, he may draw the daily allowance of his grade for any day on which he is absent from his Headquarters for more than 8 consecutive hours and may not exchange it for mileage allowance. If part of journey is performed by other *means* of locomotion, he may draw, in lieu of daily allowance mileage allowance for the part of journey.

6.7 Where separate conveyance has to be provided for servants and luggage at the expense of the Government servant, he may exchange the daily allowance for half the mileage allowance calculated for the journey and draw in addition the mileage allowance admissible for journey by other *means* of locomotion, if any, if conditions of S. R. 76 or S. R. 77 are fulfilled. (S.R. 182).

6.8 In cases where a Government servant has to pay all the cost of use or propulsion of the conveyance he may draw the normal travelling allowance as admissible under the rules subject to the deduction of such

fixed hire or charge which a competent authority supplying the conveyance may fix. (S.R. 183).

6.9 The above rules are not applicable to grade IV Government servants. (S.R. 184).

6.10 When a Government servant travels by a motor car, which has been supplied to him at the expense of the Government on the condition that he bears the cost of maintenance, he is entitled to travelling allowance as on tour subject to the following conditions:—

- (i) If he travels by motor car for more than 32 KMs in one day, he may draw for the first 32 KMs, the mileage allowance of his grade and for the remainder of the journey three-fourth of such mileage allowance;
- (ii) If the journey by motor car is combined by road by other *means* of conveyance, he may draw mileage allowance for first 32 KMs or for the journey by other conveyance, whichever is greater and for the remainder of the journey three-fourth of mileage allowance;
- (iii) If the journey by road is combined with journey by railway or steamer, he may draw mileage allowance for journey by railway and steamer in addition to the mileage admissible under (i) and (ii) above for the journey by road. (S.R. 185).
- (iv) When a chauffeur makes a journey by road on the Government owned motor car in his charge, he may draw daily allowance of his grade if the journey involves an absence of at least one night from his headquarters. He is not entitled to any travelling allowance if such absence is not involved. (S.R. 185).

## **VII. T.A. ON RETIREMENT OR TERMINATION OF EMPLOYMENT**

7.1 (a) A Government servant is allowed T.A. to the extent specified below, in respect of the journey from the place of his last posting

to his home town, performed during leave preparatory to retirement or on or after retirement:—

- (i) Actual fare by rail or steamer of the class of to which he was entitled immediately, before his retirement for himself and for each member of his family. For journeys by road between places not connected by rail or steamer, mileage allowance will be allowed.
- (ii) Cost of transportation of personal effects to the extent admissible to him immediately before retirement for journeys on transfer. (Existing rates may be seen at para 4.24 (e) (i).
- (iii) In addition to the cost of transportation of personal effects cost of transportation of personal car or motor cycle or scooter shall, however, be calculated by road and restricted to the distance by the practicable route. The rate of allowance admissible in such cases shall be \*Rs. 5.00 per kilometer for a motor car and \*Rs.2.50 per kilometer in respect of a motor cycle/scooter.

[Authority:—Finance Division O.M. No. 1-2(1) Rev. 1/72 dated 20-12-72].

- (iv) In addition to the T.A., a Government servant proceeding on retirement shall also be allowed Transfer Grant to the extent admissible on transfer from one station to join duty at an other station.

[Authority:—Finance Division O.M. No. F. 2 (1)-Imp-1/77, dated 26-7-1978.]

*Note:* - The term “retirement”, for this purpose *mean* retirement on attaining the age of superannuation, or on completion of prescribed service limit or voluntary retirement, on completion of 25 years qualifying service or invalid pension or compulsory retirement.

[Authority:—Finance Division O.M. No. F. 2 (1)-Rev. 1/72, dated 20-12-1972].

- (b) Advance payment for expenditure as at (a) above shall be made and be treated as final payment.

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\* Amended *vide* Finance Division O.M. No. 1(3)-Imp/2012, dated 16-07-2012.

(c) (i) The home town shall be determined according to entries pertaining to the permanent address of the Government servant in his service record or according to the declaration made by him for purpose of leave travel concession.

[Authority:—Finance Division O.M. No. F. 2(1) Rev. 1/72, dated 20-12-1972.]

\*(d) The drawal of T.A. advance shall be subject to submission of a certificate by the government servant to the effect that the journey shall be performed for which advance is being sought.

(ii) Where the civil servant had neither occasion to make a declaration for the purpose of leave travel concession nor was any entry pertaining to permanent address available in his service records or, where available, the record shows a place of permanent residence in territories forming part of India, the following procedure shall be adopted to regulate cases:-

- (a) *Civil Servants who have already retired or are on leave preparatory to retirement.*-They may be allowed to give declaration to this effect now and granted travelling allowance accordingly.
- (b) *Civil Servants who are in service.*-They may be required to declare their home town within a period of six months from the date of issue of these orders.

[Authority:—Finance Division O.M. No. F. 2 (42)-9/75, dated 24-11-1975.]

7.2 Government servant whose home towns are in Gilgit, Baltistan and Chitral and have, of necessity, to perform journey on retirement, by air, shall be allowed travelling allowance as under:-

- (i) For the portion of journey connected by rail: rail fare of the class of entitlement.
- (ii) For the portion of journey connected by road: mileage allowance at prescribed rate.

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\* Added *vide* Finance Division (Regulation Wing) O.M. No. F. 1(5) R. 10/2008-672, dated 17-09-2008.

- (iii) Air fare (economy class) for self and family from the Airport of Rawalpindi/Peshawar, as the case may be, upto the airport near the home town; and
- (iv) The cost of transportation of personal effects at Rs. \*0.02 per Kilometre per Kilogram from the residence at his home town irrespective of mode by which the personal effects are carried.

*[Authority:—Finance Division O.M. No. F. 2(16)-R. 9/77, dated the 29th June, 1977 and O.M. No. F. 2 (40)Regs. 9/78, dated 20-9-1978.]*

7.3 A civil servant who did not avail himself of the concession of retirement. T.A. during leave preparatory to retirement, may do so within six months after the actual date of his retirement. If, however, a retired civil servant dies during this period without having availed himself of the concession, it may be allowed to the family on application to the Head of Department and should be availed of before the expiry of six months from the date of retirement of the deceased Government servant or within three months of the date of his death, whichever may be later.

7.4 The concession of retirement T.A. in case of re-employment is admissible only to those retired civil servants who get re-employment in Government departments and not to those re-employed in autonomous/ semi-autonomous organisations or private companies. It is also clarified that a retired civil servant is entitled to avail of the T.A. concession any time during leave preparatory to retirement or after his retirement but before the expiry of the time limit of six months after the date of retirement. In the case of re-employment during leave preparatory to retirement or within six months from the date of retirement, a retired civil servant can avail of the concession any time before the termination of his re-employment or within a period of six months from the date on which his re-employment period ends.

*[Authority:—Finance Division O.M. No. F. 2(28) R. 9/80, dated 10-03-1981.]*

7.5 No person is entitled to any travelling allowance for a journey made after termination of employment. A competent authority, for

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\* Amended *vide* Finance Division O.M. No. 1(3)-Imp/2012, dated 16-07-2012.



special reasons to be recorded, may, however, permit any Government servant to draw travelling allowance for such a journey. (S.Rs. 146 & 147).

7.6 The Surveyor General of Pakistan is competent to allow payment of railway/steamer fares to discharge Khalasis and other Government servants in Category 1, 2 or 3 for the journey to the place at which they were enlisted. (S.R. 149).

7.7 A Government servant temporarily employed in Government service in Gilgit and Chitral, who was paid travelling allowance to join his post, may, on the termination of his employment, be granted travelling allowance to the place he was engaged. The claim in this behalf should be preferred within three months of the date of termination of service and the competent authority should certify that the person intends to make the journey. (S.R. 151-A).

7.8 The T.A. in all these cases will be granted as on tour, but no daily allowance is admissible for halts on the journeys. (S.R. 153).

#### **Grant of TA on Compulsory Retirement and Subsequent Re-instatement**

7.9. A question arose as to whether the compulsory retired officer/official on their reinstatement in service with all benefits as a result of judgement passed by FST/upheld by the Supreme Court of Pakistan, is entitled to draw TA/DA and transfer grant for self and family from his permanent residence to place of duty. The case was referred to Finance Division who *vide* U.O. No. F.2(4)R-9/98-20, dated 13-01-2001 have confirmed the presumption of this office as under:—

- i. The officer has the option to retain the amount of TA on retirement already paid or refund the amount already drawn and retain his title for payment of TA on final retirement according to rules.
- ii. On his reinstatement in service he will be granted traveling allowance as on transfer from station of his residence to the station of the posting to join the post to which he may be appointed.

*[Authority:—Office of the Auditor General of Pakistan's letter No. 5/Reg I/Allowance/2-94/C/Vol-II/PF, dated 1-2-2001.]*

**VIII. GRANT OF CONVEYANCE CHARGES, DAILY ALLOWANCE TO CIVIL SERVANTS WHO PERFORM SHORT VISITS ON OFFICIAL DUTY BETWEEN KARACHI AND ITS SUBURBS, LAHORE AND ITS SUBURBS BETWEEN ISLAMABAD AND RAWALPINDI**

8.1 (i) Civil servants in BPS 1 to 15 shall be allowed bus fare or wagon fare, as utilised taxi hire shall be allowed in emergent and exceptional cases at the instance of an officer not below the rank of a Deputy Secretary in writing.

(ii) Civil Servants in BPS 16 and above shall be allowed the taxi charges as also to those officers who travel by their own transport, as per the revised rates mentioned at para 3.8.

(iii) \*Half daily allowance shall be admissible to all civil servants, in addition to the conveyance charges referred to above, whose absence from headquarters exceeds \*four consecutive hours on any day. Such period of absence shall be calculated from headquarters or residence and end at the time of return to headquarters or residence, as the case may be, provided no daily allowance shall be admissible to those who are detached from duty in their parent office/Department/ Division located in Islamabad/Rawalpindi and have to work in another office/ Department/Division at Rawalpindi/Islamabad, respectively, under specific orders of the controlling officer.

(iv) Civil servants in BPS 1 to 15 posted in Karachi/Lahore who perform short visits from the station of their posting to the suburbs and *vice-versa*, on official duty, shall be allowed the same rates as in (iii) above. The taxi charges shall be allowed at the rate of Rs. \*\*5 per kilometer to officers in BPS-16 and above, as also to those officers who travel by their own transport.

(v) Where the means of locomotion has been provided at the expense of Government, no conveyance charges shall be admissible.

(vi) Single-room rent in a hotel shall not be admissible.

[Authority:—Finance Division O. M. No. 4(12)-Reg. (9)/87. 950/88 dated 11th August, 1988].

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\*Inserted/substituted *vide* Finance Division O.M. No. F.1(9)-R.9/90 dated 18-2-1992.

\*\*Revised *vide* Finance Division O. M. No. F.1(16)-R. 10/91-141/07 dated 15-3-2007.

**Revision of Local Conveyance Charges on  
Official Duty within Rawalpindi/Islamabad.**

8.2 (a) It has now been decided that the Mileage Allowance rates notified vide Finance Division's O.M. No. F.1 (2) R.10/05, dated 10.9.2005 shall also apply to the officers/ officials performing short visits to different localities in Rawalpindi/Islamabad. The requisite rates for officers in BPS-17 and above shall be Rs.5/- per k.m. for hiring a taxi/personal conveyance and Rs.1/- per k.m. for "Wagon/ Bus fare to officials from BS 1-16".

(b) With issue of this O.M. schedule of rates of conveyance for different localities in Rawalpindi/Islamabad previously admissible under Finance Division's O.M. No. F.4 (12) R.9/87, dated 11.8.1988 as revised on 18.2.1992 shall be no more operative, henceforth.

*[Authority.-Finance Division O. M. No. F.1(16)-R. 10/91-141/07 dated 15th March, 2007.]*

**Conveyance Charges for  
Late Sitting after Office Hours**

\*8.3 The President has been pleased to sanction with effect from 1st July, 2010 and till further orders the revision of the following special pays and allowances to all the civil employees of the Federal Government as well as the civilians paid from Defence Estimates as mentioned against each allowance/special pay:

(i) **Night Duty Allowance**

Description	Existing rates	Revised rates
(a) Assistants/Clerks	Rs. 10/- per night	Rs. 40/- per night
(b) Staff Car Drivers/Despatch Riders/Naib Qasids	Rs. 5/- per night	Rs. 25/- per night.

\*Revised vide F.D. O.M. No. F.1(1)Imp/2010-624 dated 5-7-2010.

## (ii) \*Conveyance Charges for Late Sitting

Description	Existing Rates	Description	Revised rates
<b>On Working Days</b> BPS 1-16. (Non-gazetted) (Excluding Drivers/DR)	Rs. 50/- per day.	<b>On Working Days</b> BPS 1-16. (Non-gazetted) (Excluding Drivers/DR)	Rs.100/- per day
<b>On Closed Holidays</b> BPS 1-16. (Non-gazetted) (Excluding Drivers/DR)	Rs. 75/- per day.	<b>On Closed Holidays</b> BPS 1-16. (Non-gazetted) (Excluding Drivers/DR)	Rs.125/- per day

## (iii) Special Pays

Description	Existing rates	Revised rates
PS to Minister/Minister of State	Rs. 500/- p.m.	Rs. 1000/- p.m.
PS to Secretary	Rs. 400/- p.m.	Rs. 800/- p.m.
PS to Addl. Secretary	Rs. 300/- p.m.	Rs. 600/- p.m.
PA to Minister/MOS/Secretary/Addl. Secretary/ Senior Joint Secretary	Rs. 200/- p.m.	Rs. 400/- p.m.
PA to Joint Secretary	Rs. 160/- p.m.	Rs. 320/- p.m.

(iv) While drawing Conveyance Charges under the above orders the Drawing and Disbursing Officers should record the following certificate on the relevant bill:-

“Certified that the Government servant(s) for whom conveyance charges have been claimed in this bill was/were detailed in Office after 6 p.m. (or was / were required to attend office on Sunday or closed Holiday) under the specific order of the competent authority and was/were not attending for the purpose of clearing up their legitimate arrears of work.”

[Authority:—Finance Division O.M. No. F. 4(3) R-5/85 dated 24th June, 1985.]

\* Revised vide Finance Division's O.M.No.F.4(2)-R.5/2006 dated 15<sup>th</sup> March,2013.

**Grant of Conveyance Charges to the  
Participants of Full/Part-Time Training  
Courses at Secretariat Training Institute,  
Islamabad**

\*8.4. In supersession of Establishment Division's O.M. dated 27-7-2002 and U.O., dated 3-2-2007 on the above noted subject, it is to convey the sanction of the President to the following revised rates of conveyance charges to the participants of full-time/part-time training courses at Secretariat Training Institute, H-9, Islamabad.

- (i) *Officers of BPS-16 & above residing in Islamabad/Rawalpindi deputed for full-time or part-time training courses:*

Taxi Charges as permissible under the rules. Daily Allowance will not be admissible in addition.

- (ii) *Officials upto BPS-15 residing in Islamabad/Rawalpindi deputed for full-time or part-time training courses:*

Rs. 50/- for each day of attendance. Daily Allowance will not be admissible in addition.

- (iii) *Officers of BPS-16 & above residing at POF, Wah, PAC Kamra/HIB and Taxila deputed for full-time or part-time training courses:*

Taxi Charges as permissible. Daily Allowance will not be admissible in addition.

- (iv) *Officials upto BPS-15 residing at POF, Wah, PAC Kamra/HIB and Taxila deputed for full-time or part-time training courses:*

Rs. 60/- for each day of attendance for those belonging to Taxila/Wah and Rs. 70/- for those belonging to Kamra, Daily Allowance will not be admissible in addition.

This issue with the concurrence of Finance Division *vide* O.M. No. F. 93-978/08, dated 10-2-2009.

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\* Added *vide* Establishment Division's O.M. No. F. 316/93-T-I dated 31-3-2009.

**Payment of TA/DA to the Participants of  
Specialized Training Program of Section  
Officers Promotional Examination (SOPE).**

\*8.5 The case has been considered in Finance Division (Regulation Wing) and has been decided as follow:-

- (i) Officials reporting for training from stations other than Islamabad/Rawalpindi may be allowed the facility of TA/DA from their parent office as per provisions of SR-164.
- (ii) Secretariat Training Institute (STI), Islamabad has a sufficient accommodation and will provide the same to the trainees reporting from other stations in the hostel.
- (iii) The actual amount of payment made to Secretariat Training Institute (STI) for the purpose of accommodation will be reimbursed to the candidates by the parent department alongwith one DA per day for the whole period of training.
- (iv) After completion of training, those officers who are transferred to any Ministry/Division/Department at station outside the place of their present posting are entitled for payment of TA/DA & Transfer Grant.

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\* Added *vide* Finance Division U.O.No.F.1(1)R.10/2008-304 dated 05-11-2012.

**IX. GRANT OF TRAVEL AND FINANCIAL ASSISTANCE TO  
FAMILIES OF GOVERNMENT SERVANTS WHO DIE  
WHILE IN SERVICE**

9.1 (i) The family of Government servant who dies while in service is allowed travel assistance equal to the amount of T.A. and cost of transportation of personal effects subject to the provisions clauses (a) to (c) of paragraph 17 of the O.M. No. F. 2 (1)-Rev. 1/72 dated 20-12-1972, to enable the family to perform journey from the station of the last posting of the deceased government servant to his home-town, or to such other place to which the family intends to proceed provided that the amount to be paid by Government will not exceed the amount admissible from the station of last posting of the deceased to his home-town.

(ii) The amount of advance will be drawn by the Drawing and Disbursing Officer of the office concerned and paid to the eldest member of the deceased government servant's family on application to the Head of Department in which the deceased was working at the time of his death. The application should contain the following particulars:-

- (1) Name of the deceased Government servant;
- (2) His designation and the name of the office in which he was working at the time of his death;
- (3) Name and address of the applicant;
- (4) His/her relationship with the deceased;
- (5) Home-town of the deceased Government servant or the place where the family intends to proceed;
- (6) Names of family members alongwith age of each of them;  
and
- (7) Approximate weight of personal effects to be transported.

*Note:-* The application should be counter-signed by a BPS 17 or above officer, or a Commissioned Officer, who will record a certificate thereon in the following words:

“Certified that I personally know the above particulars to be correct”.

*[Authority:-Finance Division O.M. No. F. 2 (1)-REV. 1/72, dated 6-2-1973.]*

(iii) In addition to the grant of T.A., cost of transportation of personal effects provided for in O.M. No. F. 2(1)-Rev. 1/72, dated the 6th February, 1973, the bereaved family shall also be entitled to transfer grant to the extent admissible to the deceased civil servant as on transfer from one section to another.

[Authority:—Finance Division O.M. No. F. 2(62)-R. 9/78, dated the 12th December, 1978.]

### **Financial Assistance by Government in case of deaths of Government Servants at the Station of Duty**

9.2 (i) *Cases in which the dead body of the deceased Federal non-gazetted Government servant is buried locally.*—The actual cost of the local burial may be reimbursed by the Government to the extent specifically applied for by the bereaved family, subject to a maximum of Rs. \*10000 in each case.

(ii) *Cases in which the dead body of the deceased Federal Government servant is transported to home-town.*—(a) *If the dead body is transported by rail.*—Actual cost of transportation of the dead body of deceased from his last station of duty to his home-town shall be met by Government.

(b) *If the dead body is transported by road.*—Actual cost of such transportation shall met by Government, subject to the maximum of Rs. \*\*20 per kilometre. The distance shall be calculated from the residence of the deceased in his last station of duty to his home-town.

(c) *Transportation of the dead body by air.*— Where transportation of the dead body by rail or road would involve a trip exceeding 24 hours actual cost of transportation by air would be met by the Government. In additionally the family members may be allowed one single economy class fare to accompany the dead body. For this purpose ‘family’ means wife and children residing with or wholly dependent upon the deceased. The air fare claimed on this account will be in lieu of the family’s normal entitlement for T.A. as admissible on retirement. In case the deceased employee was a bachelor two attendants may be allowed to accompany the dead body.

Note:- Actual cost of transportation of dead body shall also include charges on crating where necessary not exceeding Rs. \*\*\*1600.

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\* Substituted *vide* FEB&GIF Notification No. 9/92(GN) Admn-BT dated 31-5-2011.

\*\* Amended *vide* Finance Division O.M. No. F.3 (2) R. 10/95-672/06 dated 1-12-2006.

\*\*\* Amended *vide* Finance Division O.M. No. F. 3(2)-Reg. 9/95, dated 21-9-1995.



9.3 The expenses on the local burial or the cost of transportation of dead bodies of Government servants, who die at the station of their duty, may be met by the Government to the extent indicated below.

9.4 Financial Assistance for burial/transportation of dead bodies should in all cases be afforded on the application of the family of the deceased Government servant and only to the extent applied for, subject to the maximum limits indicated above.

9.5 The expenditure involved shall be met from within the sanctioned budget grant of the administrative Ministry/Division/Department/Office concerned.

9.6 The expenditure incurred may be reimbursed to a person or body (not necessarily family member) who incurs it. But application for reimbursement of the expenditure shall be made by a member of the family except where there is no member or when the expenditure happens to be incurred by an administrative authority as a result of combat *e.g.* during actual action by a Police or Customs or Central Excise staff and the like. The office of the deceased shall satisfy itself about such claim.

9.7 In the case of death of the wife of a government servant (only one wife), her dead body shall also be allowed to be transported to the home town of the government servant concerned at government expense in addition to the facility of an attendant as laid down in para 2 of the orders of 20th August, 1973.

\*9.8 In cases where death occurs in an accident or is un-natural of a family member of a government servant as defined in SR.2(8), his/her dead body shall also be transported to the home town of the government servant concerned at government expense to the extent as laid down in this Division's O.M. of even number dated 21<sup>st</sup> September 1995, in addition to the facility of an attendant as laid down in para 2 of the O.M. No. F. 2(12)-R. 9/73-9/7 dated 20<sup>th</sup> August, 1973.

*[Authority:—Finance Division O.M. No. F. 2(5)R. 9/80-D-213/80, dated the 4<sup>th</sup> March, 1980.]*

*[Authority:—Finance Division O. M. No. F. 2 (12)-R. 9/73-917, dated 20-8-1973,  
O.M. No. F. 2(12) R. 9/73-917-D 1045-R. 9/77, dated 21-2-1978.]*

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\*Added *vide* Finance Division O.M. No. F.3(2) Reg. 8/95, dated 24-9-1995.

**X. INSURANCE OF THE LIVES OF GOVERNMENT  
SERVANTS TRAVELLING BY AIR ON DUTY**

10.1 A Government servant while travelling by air on duty shall be insured for each flight at Government expense. He may insure himself with any Insurance Company registered in Pakistan doing miscellaneous insurance business and may recover the premium paid on that account alongwith travelling allowance on production of necessary vouchers, subject to the following conditions:-

- (i) He may insure himself at Government cost of Rs. 50,000 or for an amount equal to thirty (30) times his monthly pay whichever is more.
- (ii) In cases where thirty (30) months pay of a Government servant exceeds Rs. 50,000 insurance cover shall be had for the next higher multiple of Rs. 10,000 above the amount of 30 months pay, e.g., if 30 months pay is Rs. 54,000 the insurance cover will be for Rs. 60,000 and so on.
- (iii) In foreign countries where insurance available in round sum in the foreign currency exceeds the limit of Rs. 50,000 the officers shall be allowed to insure themselves for the nearest amount in round sum above Rs. 50,000.
- (iv) Insurance at Government cost shall be provided for each flight and not for any longer period.
- (v) The benefit is not admissible in respect of journeys by Government servants while availing T.A. during leave under Ministry of Finance O.M. No. 6(1)-PC/51, dated the 21st April, 1951 as amended from time to time (T.A. concession).

10.2 The concession at para-1 above shall be admissible to Ministers.

10.3 A non-official member of a Commission or Committee constituted by Government who is entitled to travelling allowance when travelling by air in connection with the work of the Commission or Committee of which he is a member may insure himself for each flight at Government expense for a sum not exceeding Rs. 1,00,000 (Rupees One hundred thousand) and recover the premium paid on that account as a part of his travelling allowance on production of the necessary vouchers.

10.4 The above insurance scheme shall be in replacement of the extraordinary pension benefits allowed under the Ministry of Finance O.M. No. F. 14(3)-R. 1/50, dated the 3rd/5th July, 1950 read with O.M. No. F. 2(1)-R. 1/55, dated the 6th May, 1955. The benefits of Extraordinary pension shall, however continue to be admissible, in respect of air journey for which insurance facilities are not extended by insurance companies such as flights by military air-craft or Government planes or other non-scheduled flights.

*[Authority:—Finance Division O.M. No. F. 5(2)-R. 1(1)/55, dated the 24th January, 1959 as amended vide O.M. No. F. 5(2)-R. 1(1)/59, dated the 3rd October, 1960.]*

*[F. 5(2)-R. 1(1)/59, dated the 11th January, 1961.]*

*[F. 5(1)-R. 2(RWP)/62, dated the 24th October, 1962.]*

*[Authority:—Finance Division O.M. No. F. 5(2)-R. 1(1)/59, dated 21st May, 1959.]*

10.5 (a) Officers who are required to travel by air frequently on official duty are advised to avail facilities for individual annual insurance policies in return for a fixed premium, irrespective of the number of flights undertaken during the year, provided by certain insurance companies, from the National Company Insurance Scheme through the Pakistan Insurance Corporation. This shall however, be subject to the condition that:-

- (i) The amount of the premium to be reimbursed by Government for such policies shall not exceed the total which Government would otherwise be expected to reimburse to the Government servant in respect of the individual flights undertaken during that year.

- (ii) It shall be the responsibility of the controlling officers to ensure that this condition is fulfilled and that no overpayment on this account occurs.
- (iii) Officers who are their own controlling officers shall be personally responsible in the matter.
- (iv) In a doubtful case the Accounts Officer concerned may call for the particulars.

[Authority:—Finance Division O.M. Nos. F. 24(l)-R. 2(RWP)/60, dated the 6th March, 1961 and the 26th April, 1961.]

(b) The officers taking out annual insurance policies for their flights may draw the amount of premium as an advance. This amount will be treated by Audit in the same manner as the travelling allowance advance on tour. The amount of annual premium will be admitted in audit finally on receipt of final bill after a number of journeys has been performed. The officers claiming the advance in respect of the annual insurance policies may furnish a certificate on the bill for the advance to the effect that the amount of insurance of individual flights expected to be undertaken by them during the year will not be less than the amount of annual premium paid. If the amount of premium that would have been paid on individual flights falls short of the amount of annual premium, the difference should be recovered from the officer concerned.

[Authority:—AGPR Letter No. T.M./2-1 (iii)/53, dated 25th July, 1961.]

10.6 The following provisions apply to cover insurance charges in respect of a Government official nominated as a member of the Board of the Directors of Semi-Government Organisation/Corporation for an air journey undertaken by him in connection with the business of that Organisation/Corporation:-

- (i) Except in cases where the officials concerned have taken out annual insurance policies covering the risk for all journeys performed by air during the specified period, the organisation/ corporation concerned should pay the insurance charges if the journey is undertaken on their business and travelling allowance is paid by them.

- (ii) If however, a journey is undertaken to attend Government work as well as the business of the corporation concerned, the officer can charge either the Government or the Corporation for a single journey policy.
- (iii) Where a Government official has taken out an annual insurance policy at Government expense, the Corporation should not be required to pay for a second policy which shall be the exclusive liability of the official himself.

*[Authority:-Finance Division O.M. No. 5(1)-R S(RWP)/63, dated the 16th September, 1963.]*

10.7 According to the terms admissible to Government servants proceeding abroad under foreign assistance programmes as trainees or otherwise, the passage for both outward and return journeys is restricted to the scale payable by the donor Government/Agency and no liability on this account is ordinarily accepted by the Government of Pakistan. In cases where the donor Government/Agency does not allow this facility, Government servants shall be entitled to get themselves insured and claim reimbursement of premium so paid from the Government of Pakistan subject to the conditions and to the extent prescribed for journeys by air on official duty.

*[Authority:-Finance Division O.M. No. F. 7(16)-R. 2(RWP)/63, dated the 20th November, 1963.]*

**Compensation for death or injury of  
Government Servants travelling  
by air on official duty**

10.8 With effect from the 23rd October, 1982 and in supersession of all the previous orders on the subject (*vide* paras 10.1-6), the Federal Government shall, subject to the under mentioned provisions, undertake the risk involved in the performance of air journeys on official duty by scheduled or non-scheduled flights (including flights in any type of Government owned aircrafts) by a Government servant of the first grade (who is entitled to travel by air at his discretion) or by other

Government servant authorised by a competent authority to travel by air on official duty:-

- (i) In case the Government servant is killed while performing such journey, his family shall be paid an amount equal to thirty times of his monthly salary. This compensation shall be available to the family on production of a certificate from the Head of the Department of the Government servant that the deceased was flying on official duty.
- (ii) In case the Government servant sustains an injury while performing such journey, a reasonable compensation will be determined by Government in each case after taking into account the scale of payment adopted by the insurance companies.
- (iii) The term “family” will have the same definition as adopted for the purpose of pension rules. The Government servant may make a nomination conferring on one or more members of his family, or if he has no family, on one or more persons, the right to receive the amount of compensation. The nomination shall be sent to the Accounts Officer concerned and may be cancelled at any time by sending a notice to the Accounts Officer.
- (iv) The term “salary” will for the purpose of these orders *mean* the pay as defined in F. R. 9(21) which the Government servant was drawing on the date of his death.

These orders will apply also to the Ministers. The amount of compensation under para 1(i) above will, in their case, be Rs. 1,50,000.

10.9 The above scheme shall be in replacement of the extraordinary pension benefits allowed under Finance Division O.M. No. F. 14(3)-RI/50, dated the 3rd/5th July, 1950 read with O.M. No. F. 5(1)-RI/53, dated the 6th May, 1955.

10.10 These orders shall take effect immediately, except in the case of officers who have taken out annual insurance policies, to whom they shall apply after the expiry of these policies.

[Authority:-Finance Division O.M. No. F. 5(2)-R. 2/64, dated the 23rd October, 1982.]

## **XI. AUDIT AND ADMINISTRATIVE FUNCTIONS ON T.A. CLAIMS**

### **Form of T.A. Bill**

11.1 (i) Travelling allowance bill of a Gazetted Government servant is prepared on form T.R. 20 (Rule 254 of the Compilation of the Treasury Rules Vol. 1).

(ii) Travelling allowance bill for a non-Gazetted Establishment is prepared in Form [T.R. 25 Rule 277(i) of the Compilation of the Treasury Rules].

11.2 Bill for advance of T.A. may be prepared either on the prescribed form or in the form of a simple receipt.

### **T.A. Advance**

11.3 A Government servant under orders of transfer may be allowed advance of pay not exceeding one month's substantive pay. He may also be paid advance of travelling allowance as admissible under the rules. Such advances may be sanctioned by a Head of office or any other authority empowered in this behalf. Such an authority may sanction advance for itself also. The Government servant on leave, if transferred, can be paid the advance. The advance of pay can also be drawn at the new station, if it is not drawn at the old station. There is no objection to a Government servant drawing a second advance of T.A. if any member of his family did not accompany him at the time of transfer, but is to join him afterwards within 6 months.

11.4 These advances should be recorded in the last pay certificate. The advance of pay is recoverable in 3 equal instalments and the recovery will commence from the month in which pay or leave salary is drawn for the full month on joining his new appointment. The advance of T.A. is adjusted through the travelling allowance bill. The advance of T.A. may be adjusted partly; if a member of the family is to join afterwards and then another T.A. bill may be submitted.

### **Head of Account of T.A. Advances**

11.5 Advance of T.A. on transfer is classified under the head of account A-03, Operating Expenses A-038, Travel and Transportation, A-03805. TA to Government Servant. If the Government servant is transferred to another account circle, the debit should be passed on to that circle for adjustment. (Rule 265 of the General Financial Rules, Vol. 1 read with Article 36 of Account Code, Vol. I).

11.6 Advance of T.A. on tour may be granted to non-gazetted Government servants by a competent authority. The amount of advance should be sufficient to cover their personal travelling expenses for a month. The gazetted Government servants may also be granted advance if they proceed on long and expensive tour and the cost of travelling is so heavy as to be a serious tax on their private resources. The amount should be sufficient to cover travelling expenses for a month.

11.7 The authority competent to grant advance may sanction advance for himself also.

11.8 The advance should be adjusted through T.A. bill immediately on return to headquarters or on 30th June whichever is earlier. A second advance cannot be allowed until the previous advance has been adjusted. If a Government servant has been paid an advance for a particular journey, the T.A. bill for that journey will not be admitted in audit unless the advance drawn for the purpose is properly adjusted.

11.9 The advance of T.A. on tour is debit to the service head to which the pay is charged. (Rule 269 of General Financial Rules, Vol. 1 read with Article 32 of Account Code, Vol. I).

*Note.-* (i) Every travelling allowance bill, other than permanent travelling allowance or bill of those who have been specifically exempted under S.R. 193 or any other rules, should be duly signed or countersigned by the controlling officer. The duties of countersignature cannot be delegated by a controlling officer to his sub-ordinate.



- (ii) Ministries/Divisions of the Government of Pakistan and Heads of Departments are empowered to declare what authority shall be the “Controlling Officer” for the purpose of travelling allowance of each Government servant or class of Government servants. A particular Government servant may be designated as his own controlling officer by the Ministries/Divisions.

### **Duties of Controlling Officer**

11.10 A controlling officer is required, before signing or countersigning a bill:-

*Clarification.-* It is clarified that in respect of the purpose of journey vague expressions such as “official business”, “official duty”, “official tour” *etc.* are not enough. It has to be specific, where the purpose of journey is of secret nature, it may be indicated in a separate letter signed by the Controlling Officer and sent in sealed cover to the Accounts Officer:

- (i) to scrutinize the necessity, frequency and duration of journeys and halts for which travelling allowance is claimed and disallow whole or part of the travelling allowance, if he is satisfied that the journey was not necessary or the halt was excessive,
- (ii) to scrutinize the distance(s) given in the bill;
- (iii) to satisfy himself that mileage allowance for journeys by rail or steamer has been claimed at the rate of accommodation admissible to a Government servant and actually used by him;
- (iv) Where actual expenses on account of cost of transportation of servants or personal luggage are also claimed to see that these are according to the prescribed scale and are reasonable;

- (v) to check any tendency to abuse the option of exchanging daily allowance for mileage allowance;
- (vi) to satisfy himself before permitting a claim for higher class of accommodation under S.R. 38 that the Government servant actually brought a through ticket at the rate claimed and that it was not possible to purchase a through ticket at a cheaper rate; and
- (vii) to observe any subsidiary rules or orders which a competent authority may frame for his guidance.

### **Proper Scrutiny of Travelling**

#### **Allowance Bills**

11.11 Although both the controlling officer and the audit officer have to scrutinize the correctness of the T.A. claim, but it is the controlling officer, who has to share the major part of responsibility in this behalf. The audit officer exercises merely a test check on the distances and other relevant facts contained in the T.A. bill, in order to ensure that the Government servants claim the railway or steamer fare for the class of accommodation to which they are entitled and have actually travelled in that class. They may be asked to give a certificate in their T.A. bill to the effect that they have actually travelled in the class of accommodation for which the travelling allowance has been claimed. In cases where a Government servant has to travel in a higher or lower class of accommodation in the interest of public service, this fact should be duly communicated to the audit either in the T.A. bill or through a separate covering letter. Where road mileage has been claimed the Government servant should be asked to record a certificate about the mode of conveyance (own car, borrowed car, full taxi, motor cycle/scooter or by taking a single seat) actually used. In the column "Purpose of Journey" the specific purpose should invariably be mentioned. In some of the T.A. bills submitted to Audit, the purpose of journey is often indicated by such vague expression as 'official business', 'official duty' and 'official tour', etc. As it is necessary to know the exact purpose for which journey is undertaken in order to determine whether the cost of the journey is correctly debitable to the Government, an indication as to the specific purpose of the journey is essential. The controlling officers, in terms of S. R. 195, are responsible to ensure that the specific purpose of the journey is always indicated on the T.A. bill. This requirement should invariably be complied with in order to obviate the delay which otherwise occurs as a

result of the submission of incomplete T.A. bills, which have to be returned by Audit. Where the purpose of the journey is of a secret nature, it may be indicated in a separate letter signed by the Controlling Officer and sent in a sealed cover to the Audit Officer concerned by name.

### **Audit Checks**

11.12 The audit of travelling allowance of gazetted Government servants should be recorded in a Register in Form 32. No audit register should be maintained for the travelling allowance of non-gazetted Government servants.

11.13 In auditing a bill, the pay shown should be checked with reference to pay-bills in those cases where the amount of the allowance is dependent on pay, and the daily allowance should be passed according to the rate admissible, the steamer fare by the table of fares, and the railway fare by the time-table. In the majority of cases countersignature is necessary.

11.14 Countersignature does not dispense with the necessity for formal audit with reference to rates and general conditions. Ordinarily, the countersignature by the proper authority, or the signature of the drawing officer when a bill does not require countersignature, should be accepted as final evidence that the facts of the journey on which the claim is based are correct, that the controlling or the drawing officer, as the case may be, has exercised, the scrutiny entrusted to him under the rules of the Government. Occasionally a test check should be exercised to see that these officers scrutinise the bills properly. (Article 181 of the Audit Code).

11.15 The appropriation Column should be checked carefully in order to ensure that budgetary provision exists. (Para 128 to 131 of the Audit Manual).

## PART-II

**TRAVELLING ALLOWANCE OUTSIDE PAKISTAN****XII. CATEGORISATION OF OFFICERS AND NON-OFFICIAL LEADERS AND MEMBERS OF DELEGATIONS**

12.1 The terms mentioned in the succeeding paras are allowed to Government officials and non-officials proceeding to places outside Pakistan on official business and Pak-based officers and staff posted in various Missions abroad while travelling on duty abroad except on transfer. For the purpose of Travelling Allowance officers and non-officials are categorised as follows:-

- I. \*Ministers, Heads of Diplomatic Missions, Chairman Joint Chiefs of Staff Committee, the three Services Chief, Secretaries to the Government of Pakistan, Officers above the rank of Joint Secretary, \*\*BPS 21 officers serving in Federal Government, \*\*\*Military Officers of the rank of Major General/ equivalent and above in the Armed Forces corresponding to BPS 21 and 22 officers on the Civil side and non-official leaders of delegations.
  
- II. Officers of the rank of Joint Secretary to the Government of Pakistan, Ministers (Diplomatic rank), @Military Officers of the rank of Brigadier, @@BPS-20 officers in Federal Government Departments/ offices outside the Secretariat and non-officials other than leaders of delegations. @@@[An officer holding current charge of the post of Joint Secretary draws pay and allowances of his own post in Basic Scale-19, he is not entitled to TA/DA *etc.* admissible to Category-II officers.].

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[Para 2 of Appendix-7 of **FR & SR**, Vol. II.,]

\*Finance Division O.M. No. F. 2(6)-R. 10/72, dated the 18<sup>th</sup> January, 1972.

\*\*Finance Division O.M. No. F. 1(7)-R. 10/80, dated the 10th May, 1980.

\*\*\*Finance Division O.M. No. F. 1(16)-R. 10/81, dated the 30th July, 1981.

@Finance Division O.M. No. F. 1(48)-R. 10/74-834, dated the 7th July, 1975.

@@Finance Division O.M. No. F. 1(7)-R. 10/80, dated the 2nd August, 1980.

@@@Added vide Finance Division (Regulations Wing-II) O.M. No. F. 1(60)-R. 10/83, dated 4th April, 1984.

- III. Other diplomatic and non-diplomatic officers in BPS-17 and above and other Military Commissioned Officers \*[excluding officers who draw pay in BPS-17 on account of move-over from lower scale.].
- IV. Officials in BPS 3-16 and Military Officials of corresponding ranks.
- V. Scales 1 & 2 Government officials and Military Personnel in corresponding positions.

### **XIII. T.A. FOR DIFFERENT KINDS OF JOURNEYS**

13.1 (i) When travelling abroad by air, road or sea each officer will be entitled to actual cost of passage by public transport in accordance with the class of accommodation to which he is entitled in Pakistan. Non-officials will, for this purpose be treated as officers of the first category.

(ii) When travelling abroad by rail the officials and non-officials will be entitled to actual fare of the class to which they are entitled under para 13.2.

(iii) Travel by sea will not be under taken except with the prior permission of the Head of the Department and in the case of Heads of Missions, the Ministry of Foreign Affairs ; the permission will not be accorded except for valid reasons and only after taking into account the extra cost involved (including emoluments during the journey period). In such cases the period spent in waiting for a passage by ship and on the journey by sea should not be treated as duty, joining time, *etc.* but may be treated as leave if duly applied for and sanction.

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\*Added *vide* Finance Division (Regulations Wing-II) O.M. No. F. 1(60)-R. 10/83, dated 4th April, 1984.

(iv) When the officer performs journey by road travelling allowance is admissible as under:-

T.A. admissible for each mode of journey				
S. No.	Nature of journey	By conveyance provided by Government	By own car or under own arrangement	By public conveyance plying for hire
1	2	3	4	5
1.	Journey between places connected by rail.	1. Under S.R. 182 (Daily Allowance will be admissible at the prescribed rate).	1. Actual cost of railway fare by the shortest route for the class of accommodation to which the officer is entitled.	1. Charges for single seat in the public conveyance or railway fare of the category to which the officer is entitled which ever is less.
2.	Journey between places not connected by rail.	2. -do-	2. (i) Officers of Categories I, II & III, will be entitled to mileage allowance at the rates applicable for the time being in force provided the officer certifies that he had not performed the road journey by taking a single seat in a taxi, motor, omni bus or motor lorry plying for hire. (ii) There will be no occasion for travelling under own arrangements by officials of Categories IV & V. Note:- for the purpose of S.R. 182 daily allowance will be admissible at the rates prescribed in the schedule.	2. (i) Officers of Categories I to III will not adopt this mode of travel. (ii) Officials of Categories IV & V will be entitled to the fare of a single seat by omni bus or taxi plying for hire between the places involved.

**Gradation of Government Officers and non-official leaders and members of delegations for the purposes of railway journey**

13.2 For the purpose of railway journey within a country abroad referred to in paragraph 13.1, the Government Officials of the First, Second, Third and Fourth categories [as defined in Supplementary Rule 17(9)] and non-officials will be entitled to the class of accommodation as shown at para No.1.1:-

(i) In cases where the railways of any country provide only two classes of accommodation, the Second, Third and Fourth grade officers will be entitled to the lower class of accommodation.

(ii) Rates of daily allowance for countries which have not been specified in the schedule shall be determined in each case in consultation with the Ministry of Finance. (Appendix-7 FR&SR. Vol. II).

**Travel by Air on Official Duty Abroad**

13.3 (a) The Government has decided that henceforth, travel abroad while on official duty will be allowed only in business class for those entitled to First Class except for the President, the Prime Minister, Speaker National Assembly, Chairman Senate, the Chairman Joint Chiefs of Staff Committee, the three Services Chief, Federal Ministers, Federal Secretaries, Governor State Bank of Pakistan, Senators and Members of the National Assembly.

\*(b) Federal Ministers and all those government servants entitled to first class air travel facility during official duty abroad shall travel by business class and all those allowed business class shall travel by economy class.

*[Authority.-Finance Division O. M. No. F. 1 (41)-R. 10/87, dated 3<sup>rd</sup> July, 1989, and amended vide Finance Division O. M. of even No. dated 26<sup>th</sup> November, & 27<sup>th</sup> December, 1989, No. 1 (6) R-10/91, dated 4<sup>th</sup> & 26<sup>th</sup> July, 1991 and F. 1 (16), R. 10/97, dated 17<sup>th</sup> January, 1994 respectively.]*

*Clarification:-*

1. It is clarified that as per existing rules, officers in BPS-20 and 21 are entitled to "Economy Class" while travelling by air on official duty abroad.
2. Likewise Additional Secretaries Incharge (BPS-21) and other officers in BPS-22 (other than Federal Secretaries) even if they are Heads of Corporations are allowed "Economy Class" instead of Business Class.

*[Authority.-Finance Division O. M. No. F. 1 (16)-R 10/93-596 dated 3<sup>rd</sup> September, 1995]*

(c) The above decision shall be applicable to all government servants including defence personnel employees of attached department, autonomous and semi-autonomous bodies, corporations and other institutions under the administrative control of various Ministries/ Divisions.

### **Daily Allowance for the journeys outside Pakistan**

13.4 An official when travelling by rail on tour outside Pakistan shall be entitled, in addition to actual rail fare, to daily allowance subject to following conditions: -

- (a) 50% of the normal rate of daily allowance shall be paid for every 24 hours of the rail journey and 25% of the transit rate of daily allowance for every six hours or fraction thereof calculated from the time of departure from the last station to the time of arrival of the next station of duty; and
- (b) On the outward journey, daily allowance will be allowed at the rate admissible at the next place of duty and on the return journey, at the rate admissible for the last place of duty.

*[GPMF O.M. No. F. 7(9)-R. 2(RWP)/62, dated the 30th June, 1962.]*

(i) The rate at which the daily allowance is to be calculated when more than one place is to be visited in a single day is not mentioned in the Government Decision No. 1. In order to clarify the position, it has been decided in consultation with the Ministry of Finance that in such cases the period of journey should be added together for calculating daily allowance for transit at the rates mentioned in the Government Decision No. 1, under para 3 of Appendix 7 of FR & SR, Vol. II.

*[GPMF Letter No. Rules 4/1/62, dated the 31st October, 1962.]*

(a) In respect of each night spent at a place of halt outside the headquarters on official duty, daily allowance will be admissible in accordance with the rates given in the attached schedule. Except for category (1) the daily allowance rates shown in the Schedule are consolidated rates to cover the cost of accommodation, of meals and of incidental items like tips, taxi hire portorage *etc.* while at the place of halt. Rates of daily allowance for category (V) Government officials shall be one-half of the rates prescribed for category (IV) against the station concerned.



(b) Whenever the official is treated as State Guest and boarding and lodging arrangements abroad are made by the host, will be entitled to 30% of the Daily Allowance. Where the host country provides cash subsistence allowance, present practice of allowing difference between the prescribed D.A. and the subsistence allowance will continue.

(c) During transit by air the daily allowance admissible will be the same as for State Guests. On the outward journey, daily allowance will be allowed for each day of transit at State Guest rate for the next place of his duty. Similarly, on the return-journey daily allowance will be allowed for each day of transit at the State Guest rate for the place where he last stayed on duty.

*[Authority:-Finance Division O.M. No. F. 2(6)-R. 10/72, dated the 18th January, 1972.]*

(ii) An official when treated as a State Guest receives 30% of the normal rate of daily allowance at the station concerned. It was represented that this rate of daily allowance was not sufficient to meet incidental expenses in Saudi-Arabia. The President was pleased to decide that Government Officials who were treated as State Guests in Saudi-Arabia should, as a special case, be allowed the actual expenses limited to 50% of the normal rate of daily allowance at the station concerned.

*[GPMF O.M. No. 20(3)-R. (RWP)/60, dated the 8th December, 1960.]*

(iii) The daily allowance for the transit period is admissible to Government servants only if they perform an overnight journey by air and do not, therefore, become entitled to daily allowance under para 13.3 (i) (a) or (b). If no overnight journey is involved, no daily allowance is admissible for the transit period under para 13.3 (i) (a), but daily allowance at the appropriate rate for each night of halt on duty shall be permissible.

*[GOP Ministry of Foreign Affairs O.M. No. F. 7(4)-R. 2(RWP)/61, dated 14-4-1961.]*

(iv) (a) The Government officials visiting Saudi Arabia on official temporary duty during the Hajj season shall be entitled to the following facilities:

- (I) Free government or hired accommodation.
- (II) Free transport.
- (III) (i) Daily allowance for officials in BPS-17 and above. U.S. \$ 50 per day.
- (ii) Daily allowance for officials in BPS-16 and below. U.S. \$ 35 per day.

[Authority:—Finance Division O.M. No. F. 1(1)-R, 10/83, dated the 20th February, 1983]

(b) If free government or hired accommodation and free transport in addition to daily allowance as laid down in the Office Memorandum No. F. 1(1)-R-10/83, dated 20th February, 1983 is already admissible in such cases, it has been decided that 15% daily allowance for miscellaneous expenditure will not be admissible in addition.

[Authority:—Finance Division O.M. No. F. 1(46)-R. 10/84 dated 31st July, 1984.]

(v) The extra amount spent by a Government servant proceeding abroad on the purchase of foreign exchange in the form of traveller's cheques equivalent to the amount of daily allowance in U.S. dollars against the advance of daily allowance sanctioned to him, shall be reimbursed on production of necessary receipt.

(vi) The daily allowance in Pakistani rupees will be calculated on the basis of selling rates applicable to U.S. \$ in cash or traveller's cheques on the date of purchase as notified by the State Bank of Pakistan. Original receipt from the Bank from which foreign exchange has been purchased will be attached with the T.A. bill.

[Authority:—Finance Division O.M. No. F. 1(2)-R. 10/82, dated 22nd March, 1982,]

(vii) For a period not involving the spending of a night at the place of halt but exceeding in duration 12 hours and in case of officers of the Missions abroad also requiring journey beyond 5 miles (8.04672 km.) of the headquarters 50% of the normal rate of daily allowance will be admissible. Likewise for periods exceeding 6 hours only; 25% of the normal rates will be admissible.

[Para 9 of Appendix 7 of FR & SR. Vol. 11.]

(viii) It is further clarified that one-half of the normal daily allowance or one-fourth of that rate is not admissible for periods exceeding 12 hours or 6 hours respectively, in cases where spending of a night at the place of halt is involved. In other words, one-half of the normal rate of daily allowance or one-fourth of that rate for the specified periods is admissible only in cases where spending of a night at place of halt is not at all involved.

*[Authority:—Finance Division O.M. No. F. 1(13)-R. 10/81, dated the 10th May, 1981]*

(ix) Whenever the period of continuous stay at one station exceeds 28 nights, the rate of daily allowance will be reduced by 10% beyond the period of 28 nights. If the duration of stay exceeds 56 nights, the rate will be reduced by 15% beyond the period of 56 nights.

(x) In the case of category (I), the normal rate of daily allowance mentioned in paragraphs 13.3 (i) (b) & (vii), 13.6 & 18.2 means the all in rate for Category (II).

(xi) In the absence of specific orders to the contrary officials and non-official accompanied by their wives will receive charges only for single accommodation, anything extra being paid by the persons concerned themselves.

## **Luggage**

13.5 During travel carriage of luggage will not be allowed at Government expense, provided that reimbursement may be claimed in respect of official records and equipment carried for purposes of official work but prior permission of the competent authority should be obtained for this; provided further that \*persons in category (I) while travelling by air on temporary duty abroad will be entitled to carry at Government expense, personal luggage not exceeding 14-lbs. in addition to the free baggage allowed by the air company on the air ticket.

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\*Amended *vide* Finance Division O.M. No. F. 1(28)-R. 10/73, dated the 17th June, 1974.

## Accommodation

13.6 (i) In case of Officers of Category (I), accommodation referred to in the Schedule will consist of a room *plus* bathroom in a first class hotel, except where for representational reasons, a suit of rooms has to be hired but the cost of accommodation should ordinarily not exceed the daily allowance rate admissible to category (II) officers at the station.

[Para 7 of Appendix 7 of **FR & SR**. Vol. II.]

(ii) A category (I) officer for whom accommodation in a hotel is not arranged by the Pakistan Embassy concerned and who stays in a hotel under his own arrangement shall, in addition to the daily allowance for category (I), be allowed reimbursement of the actual charges of single room accommodation not exceeding the amount of daily allowance admissible to category (II) officer on production of hotel bills, provided that where no receipt is produced, daily allowance will be admissible as prescribed for category (II) officers.

*Note:-* In such a situation the concerned officer will be allowed advance of foreign exchange equal to daily allowance of category (I) *plus* category (II) and this advance will be adjusted on return of the officer to Pakistan by producing the hotel bills.

(iii) The cost of accommodation in respect of category (I) officers should not ordinarily exceed the daily allowance rates admissible to category (II) official at a particular station. In exceptional cases where accommodation on cheaper rate could not be arranged, the Mission has the discretion to exceed the prescribed limit. It is not necessary to obtain Government sanction where daily allowance exceed the prescribed limit in such exceptional cases.

[GOP Ministry of Foreign Affairs O.M. No. Rules-6/7/62, dated 9-12-1964.]

(iv) An official on visit abroad will henceforth be allowed 50% of the permissible daily allowance in cash while the remaining daily allowance (upto 50%) will be reimbursed only on production of hotel rent receipts.

The foregoing does not apply to Category-I Officials for whom there are separate rules regarding hiring of accommodation. They will continue to be governed by the existing rules.

*[Authority:—Finance Division O.M. No. F. 1(10) R-10/93, dated 29th September, 1993.]*

*Clarification.*- It is clarified that there is no restriction on payment of full D.A. advance to the Government servants proceeding on official tours abroad. However, 50% of D.A. meant to cover accommodation charges will be admissible in the final. T.A. adjustment bill on production of hotel receipts/vouchers.

The above provisions are not applicable to category-I official for whom there are separate rules on the subject.

*[Authority:—Finance Division O. M. No. F. 1(10)-R 10/93, dated 11th January, 1994].*

## **Taxi Charges**

13.7 Travel from Airport to residence (or *vice versa*) should be treated as a single journey and transport charges allowed accordingly even though the journey may be performed in two (or more) bits by different modes of transport *e.g.* from airport to the city terminal by public bus or by air transport company bus and from the city terminal to residence by taxi cab.

*[Authority:-Finance Division O.M. No. F. 1(50)-R. 10/ 78, dated the 17th May, 1979.]*

#### XIV. ENTERTAINMENT ALLOWANCE

14.1 Entertainment Allowance will be limited to the Chiefs of Defence Services, Ministers/Advisers and Secretaries of Federal Government. However, every case will be referred to the Ministry of Finance for clearance.

[Authority:-Finance Division O.M. No. F. 2(6)-R. 10/72, dated the 18<sup>th</sup> January, 1972]

#### XV. OUT FIT/SUBSISTENCE ALLOWANCE

15.1 \*[X X X ]

15.2 \*[X X X ]

\*\*15.3 *Grant of subsistence allowance to government servants proceeding abroad on training other than under a foreign technical assistance programme.*— Keeping in view the increased cost of living abroad, the existing rates of subsistence allowance admissible to the Government servants proceeding abroad on training under a programme sponsored by a Government Department (other than under a Foreign Technical Assistance Programme) and where the entire expenses are borne by the Government of Pakistan itself have been reviewed. It has been decided *w.e.f.* 01-07-2008 to allow increase in the existing rate of subsistence allowance as under:-

		Rates of Foreign Countries	
S. No.	Types of Trainees /trainings	U.S.A. and Canada	Other Countries (except India, Bangladesh and Srilanka)
1)	Trainees attached with educational/ technical institutions.	\$ 1000/- per month	\$ 950/- P.M.
2)	Trainees attached with workshops, factories and industrial establishments.	\$ 1350/- per month	\$ 1200/- P.M.

(i) Full DA during first week and subsistence allowance at the above prescribed rates shall be admissible for rest of the training period.

\*Abolished *vide* Finance Division O.M. No. 1(1) Imp.2005, dated 01-07-2005.

\*\*Substituted *vide* Finance Division O.M. No. F. 6(1) R-10/83-209/08, dated 27<sup>th</sup> June, 2008.

(ii) For India, Bangladesh and Srilanka, the rates of subsistence allowance will be fixed separately as and when required.

(iii) These orders shall apply to all Government servants including civilians paid from Defence Estimates, employees of Railways.

15.4 *Terms admissible to Government servants proceeding abroad under Foreign Technical Assistance Programme or as Trainees otherwise.*-It has been decided that in cases of foreign trainings sponsored/funded by the Foreign Governments and donor agencies requiring medical examination from specified hospitals/clinics, other than Government institutions, the expenses incurred by the eligible government servants may be reimbursed.

2. \*Likewise fee for TOEFL, GRE and IELTS tests, which, if a pre-requisite for selection of the nominee by the agency will also be reimbursable subject to the condition that the nominee qualifies the test with the required score.

*[Authority:-Finance Division O.M. No. F. 3(24)-R-10/87-614 dated 23rd August, 1995.]*

**XVI. ENTITLEMENT OF TA/DA TO SENIOR EXECUTIVES IN MANAGEMENT GRADES IN CORPORATIONS/ AUTONOMOUS/ SEMI-AUTONOMOUS ORGANISATIONS ETC. UNDER ADMINISTRATIVE CONTROL OF FEDERAL MINISTRIES/ DIVISIONS WHILE ON TOUR ABROAD**

16.1 The executives in M-I, M-II and M-III, while on tour abroad shall be treated as equivalent to Secretary, Additional Secretary and Joint Secretary to the Federal Government respectively for determining entitlement to D.A. As regards entitlement to T.A. while on tour abroad, shall travel abroad by economy class.

*[Authority.-Finance Division O.M. No. 3(24)-R-10/87-614 dated 23rd August, 1995.]*

**Travel on official duty abroad**

2. The matter regarding travel abroad has further been reviewed by the Government and it has been decided that henceforth entitlement of different government functionaries to the facility of air travel abroad shall be as follows:

<b>S.No.</b>	<b>Designation</b>	<b>Class</b>
1.	<ul style="list-style-type: none"> <li>- The President</li> <li>- The Prime Minister</li> <li>- Chairman, Senate</li> <li>- Speaker National Assembly</li> <li>- Chief Justice of Pakistan</li> <li>- Minister for Foreign Affairs</li> </ul>	First Class
2.	<ul style="list-style-type: none"> <li>- Federal Ministers</li> <li>- Ministers of State</li> <li>- Chairman, JCSC</li> <li>- Services Chiefs</li> <li>- Senators</li> <li>- MNAs</li> <li>- Federal Secretaries and equivalent in Armed Forces</li> <li>- Ambassadors</li> </ul>	Business Class
3.	All other officers in BPS-22, Additional Secretary Incharge of the Ministries/Divisions remains office of the Federal Government, Attached Departments, Autonomous Bodies, Corporations and other Institutions under the administrative control of various Ministries/Divisions.	Economy Class



3. The above decision shall be applicable to all government servants including defence personnel, employees of attached departments, autonomous and semi-autonomous bodies, corporations and other institutions under the administrative control of various Ministries/Divisions.

*[Authority:-Finance Division O.M. No. 1(16)-R-10/93-1032 dated 5<sup>th</sup> December, 1996.]*

- Note :- (i) All Government servants irrespective of the pay drawn of post held by them, including the officers employed in the various autonomous/Semi-Government Organisations/Corporations under the control of the Federal and Provincial Governments, are required to travel in economy class while under-taking journey on duty by air within Pakistan.
- (ii) No officer of any corporation and autonomous/semi-autonomous body or organisation whether he is a deputationist or a regular officer of the corporation and whether he has been appointed by the Government or by the Corporation itself shall travel in first class during air journey within Pakistan.

*[Authority:-Finance Division O.M. No. F. 2(14)-Reg. 91/77, dated the 14th May, 1977.]*

16.1 (a) It has been decided that the Payment of TA/DA, accommodation charges and other expenses involved in the nature of tour shall be borne by the inviting organizations.

*[Authority:-Finance Division O.M. No. F. 1(9)R. 9/2001-315/2002, dated the 4th April, 2002.]*

## **XVII. UTILIZATION OF PIA SERVICES BY OFFICERS AND OFFICIAL DELEGATIONS TRAVELLING BY AIR ON GOVERNMENT EXPENSES.**

17.1 All Government Officers and members of official delegations proceeding abroad at Government expense are required to book their passage with PIA. Even in cases where travel is to be performed by foreign carriers the bookings are required to be arranged through PIA on Form 'A' after prior Clearance of Finance Division.

*[Authority:-Finance Division O.M. No. 3274/Ef/Exp/80, dated 3rd July, 1980.]*

17.2 (i) All Government officers and official delegations proceeding abroad at Government expenses should travel by PIA to the maximum possible extent. For return journey from abroad if PIA flight is

available after one or two days, the officers/delegations may be authorized to over stay for a maximum of two days and undertake travel by PIA's first available flight. For the extended period of over stay necessary provision for admissible DA etc. may be made.

(ii) There is no provision, however, that in case a Government servant is required for approved official reasons to break his journey at a point between two places on a sector covered by PIA, he may be allowed to overstay to catch the PIA flight for onward journey. To meet this situation, it has been decided that the officer/delegation may be allowed to wait for a period maximum 3 days for catching PIA flight where journey has been broken for official purpose at a point between two places on a sector covered by PIA. Similarly for onward journey officers/delegations may be allowed to travel one or two days before the scheduled date to enable them to catch the PIA flight. Cases where journey has to be broken for private purpose will, however, continue to be referred to Finance Division and dealt with on merits of each case.

(iii) It has further been decided that prior approval of Finance Division for travelling by foreign airline will not be required in the case of Federal Ministers and Advisors, Provincial Governors and Ministers, Federal Secretaries, Provincial Chief Secretaries, Officers of the Armed Forces of the rank of Lt. Generals and above and Judges of the Supreme Court and High Courts, if suitable PIA flights are not available.

### **XVIII. MISCELLANEOUS EXPENDITURE**

18.1 (i) \*Officers on duty abroad may be allowed 15% of D.A. for miscellaneous expenditure including local transport terminal taxes, telephone and telegram charges. This 15% of D.A. will be in the nature of an advance and officers could incur expenditure on these items, in excess of 15% of D.A. by claiming it from the local Embassy and the Embassy would then get the reimbursement from the Ministry concerned. Only actual expenditure on these items will be reimbursed. The officers will have to certify the actual expenditure incurred on these items and submit vouchers, if possible. If actual expenditure is less than 15% the officer will refund the balance.

\*\* (ii) Civil servants and non-officials who, while on temporary duty abroad, are treated as State Guests shall not be allowed 15% of daily allowance. They will, however continue to draw daily allowance @30% of the normal rate as admissible under the existing orders.

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*\*Finance Division O.M. No. 2(6)-R. 10/72, dated 4-4-1972.*

*\*\*Finance Division O.M. No. F. 1 (10)-R. 10/75, dated the 3<sup>rd</sup> November, 1975*

\*(iii) Henceforth Additional Secretary-in-Charge of a Ministry/Division shall be allowed to travel by a foreign carrier without the prior approval of Finance Division if suitable PIA flights are not available.

### **XIX. TRANSPORTATION OF THE DEAD BODY OF A GOVERNMENT SERVANT WHO DIES WHILE DEPUTED ABROAD ON TEMPORARY DUTY**

19.1 In the event of the death abroad of a Government servant deputed outside Pakistan in connection with temporary official duty, the expenditure connected with the death, to the extent supported by the relevant vouchers in original and certified as the minimum by the Head of Pakistan Embassy of Pakistan Mission in the country concerned, will be borne by Government as follows:-

- (i) If the dead body is buried/cremated locally in the country where the Government servant was deputed, the total cost of that local burial/cremation; or
- (ii) If the dead body is transported to Pakistan, the total cost of such transportation including incidental expenses incurred for preparation of the body for transportation, such as embalming and local transportation charges, *etc.*
- (iii) \*\*The entitlement shall be applicable *mutatis mutandis* also to those Federal Government servants who die while on deputation outside Pakistan in connection with a course of training financed entirely by the Government of Pakistan.

[Office Memorandum No. F.4 (2)-R. 9/72, dated the 17th April, 1972.]

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\*Added *vide* Finance Division O.M. No. 038-FF(Exp)/96, dated 26-3-1996.

\*\* Office Memorandum No.2 (12)-R. 9/73, dated the 21-3-1973.

**XX. \*RATES OF DAILY ALLOWANCE ADMISSIBLE TO OFFICIALS AND OTHER PERSONS WHILE ON TOUR/DUTY OUTSIDE PAKISTAN.**

20.1 The existing rules on the subject with effect from 1<sup>st</sup> January, 2007 are detailed below:-

- i) A category-I Officer for whom accommodation in a hotel is not arranged by the Pakistan Embassy concerned and who stays in a hotel under his own arrangement shall, in addition to the daily allowance for Category-I, continue to be allowed reimbursement of the actual charges of single room accommodation not exceeding the amount of daily allowance admissible to a Category-II Officer on production of hotel bills, provided that where no receipt is produced, daily allowance will be admissible as prescribed for Category-II Officers. In such a situation the concerned Officer will be allowed advance of foreign exchange equal to daily allowance of Category-I *plus* Category-II and this advance will be adjusted on return of the officer to Pakistan by producing the hotel bills.
- ii) The extra amount spent by a Government servant proceeding abroad on the purchase of foreign exchange in the form of Traveller's Cheques equivalent to the amount of daily allowance in US Dollars against the advance of daily allowance sanctioned to him shall be reimbursed on production of necessary receipt.
- iii) Government officials visiting Saudi Arabia on official temporary duty during the Hajj Season shall be entitled to the Daily Allowance and other facilities as laid down in this Division's O.M. No.F.1 (1) R.10/83, dated the 20<sup>th</sup> February, 1983.
- iv) The daily allowance in Pakistan rupees will be calculated on the basis of selling rates applicable to US Dollars in cash or traveller's cheques on the date of purchase as notified by the State Bank of Pakistan. Original receipt from the Bank from which foreign exchange has been purchased will be attached with the TA bill.

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\*Revised *vide* Finance Division O. M. No. F. 1 (10)-R. 10/2006-745, dated the 30<sup>th</sup> December, 2006

20.2 Full DA can be paid in advance. However, 50% of DA meant to cover accommodation charges will be admissible in the final TA adjustment bill on production of hotel receipts/vouchers. This does not apply to Category-I Officers for whom there are separate rules on the subject.

20.3 In case of State guests, *i.e.* where the host agency/country provides boarding & lodging, only 30% of the DA is admissible. 15% incidental charges are not allowed to state guests.

20.4 According to Para 2 of Appendix 7 of FR & SR Vol. II, the existing Categories of Government servants for the purpose of DA on tour/duty abroad are as under:

Category-I	-----	BPS-21 and above.
Category-II	-----	BPS-20.
Category-III	-----	BPS-17-19.
Category-IV	-----	BPS-16 and below.

M.T. PC # 02 Job No. 3252(13) Tables

<b>SCHEDULE TO FINANCE DIVISION'S OFFICE MEMORANDUM NO. F.1(10) R-10/2006 DATED 30th DECEMBER,2006</b>					
<b>NOTE</b>					
(1)	<b>All rates are expressed in US dollars.</b>				
(2)	<b>In addition to the rates of Daily Allowance given below, Category-I Officers are entitled to accommodation to be arranged by Pakistan Mission concerned at a cost not ordinarily exceeding the daily allowance rate admissible to Category-II officers at that station.</b>				
Sl. No.	Country (Town)	Category			
		I	II	III	IV
1	<b>Afghanistan</b>				
	Kabul (Gandarmack & Intercontinental)	60	119	107	79
	Kabul (Elsewhere)	51	101	91	67
	Mazar-e-Sharif	28	56	50	37
	Jalalabad	25	49	44	33
	Elsewhere	23	46	41	31
2	<b>Albania</b>				
	Tirana (Rogner Europapark & Sheraton)	95	190	171	127
	Tirana (Elsewhere)	65	130	117	87
	Durres	50	99	89	66
	Lezha	48	96	86	64
	Gjirokastra	46	92	83	61
	Shkodra	41	81	73	54
	Elsewhere	40	79	71	53
3	<b>Algeria</b>				
	Algiers	65	130	117	87
	Oran (Phoenix)	102	203	183	135
	Tamanrasset (Hotel Tahat)	59	117	105	78
	Annaba (Hotel Seubouse)	63	126	113	84
	Constantine (Hotel Panoramic)	41	81	73	54
	Elsewhere	32	63	57	42
4	<b>American Samoa</b>				
	All Areas	64	127	114	85
5	<b>Angola</b>				
	Luanda	117	233	210	155
	Benguela	82	164	148	109
	Cabinda	72	143	129	95
	Lobito	57	114	103	76
	Lubango	57	114	103	76
	Menogue	65	130	117	87
	Uige	55	109	98	73
	Elsewhere	49	97	87	65
6	<b>Anguilla</b>				
	All Areas (15 December to 14 April)	169	337	303	225
	All Areas (15 April to 14 December)	138	276	248	184
7	<b>Antigua Barbuda</b>				
	Antigua All Areas	105	210	189	140
	Barbuda All Areas (15 December to 14 April)	74	147	132	98
	Barbuda All Areas (15 April to 14 December)	31	62	56	41

Sl. No.	Country (Town)	Category			
		I	II	III	IV
8	<b>Argentina</b>				
	Buenos Aires	102	203	183	135
	Bariloche	84	168	151	112
	Chubut, Cordoba, Mar del Plata, Mendoza & Ushuaia	68	136	122	91
	Elsewhere	58	116	104	77
9	<b>Armenia</b>				
	All Areas	65	129	116	86
10	<b>Australia</b>				
	Canberra & Hobart	102	204	184	136
	Melbourne, Darwing, Surfers & Paradise	103	206	185	137
	Brisbane	101	202	182	135
	Adelaide	100	200	180	133
	Sydney	100	199	179	133
	Alice Springs	97	193	174	129
	Launceston	86	172	155	115
	Perth	95	190	171	127
	Elsewhere	79	158	142	105
11	<b>Austria</b>				
	All Areas	124	248	223	165
12	<b>Azerbaijan</b>				
	Baku (Hayatt Park)	129	257	231	171
	Baku (Elsewhere)	106	211	190	141
	Elsewhere	30	60	54	40
13	<b>Bahamas</b>				
	All Areas (20 December to 20 April)	136	271	244	181
	All Areas (21 April to 19 December)	129	258	232	172
14	<b>Bahrain</b>				
	All Areas	109	217	195	145
15	<b>Bangladesh</b>				
	Dhaka (Hotel Sheraton & Sonargaon)	91	181	163	121
	Dhaka (Elsewhere)	44	87	78	58
	Chittagong (Agrabad & Harbour View)	49	98	88	65
	Chittagong (Elsewhere)	26	52	47	35
	Cox's Bazar (Parjatan Shalbal, Sessgull, Sea Palace)	29	58	52	39
	Elsewhere	15	30	27	20
16	<b>Barbados</b>				
	All Areas (16 December to 15 April)	145	289	260	193
	All Areas (16 April to 15 December)	121	241	217	161
17	<b>Belarus</b>				
	Minsk	87	173	156	115
	Elsewhere	34	67	60	45
18	<b>Belgium</b>				
	All Areas	146	291	262	194
19	<b>Belize</b>				
	Belize City	89	177	159	118
	Elsewhere	70	139	125	93

Sl. No.	Country (Town)	Category			
		I	II	III	IV
20	<b>Belmopan</b>				
	Belmopan	56	112	101	75
	Elsewhere	48	96	86	64
21	<b>Benin</b>				
	Cotonou (Marina & Novotel)	91	182	164	121
	Constantine (Elsewhere)	62	123	111	82
	Parakou	47	93	84	62
	Possotome	36	72	65	48
	Elsewhere	30	60	54	40
22	<b>Bermuda</b>				
	All Areas (15 March - 30 November)	115	230	207	153
	All Areas (1 December to 30 April)	83	166	149	111
23	<b>Bhutan</b>				
	Thimpu	40	80	72	53
	Bumthang, Phuentsholing	39	78	70	52
	Paro (Ocathong)	34	67	60	45
	Paro	25	49	44	33
	Punakha	39	77	69	51
	Elsewhere	30	59	53	39
24	<b>Bolivia</b>				
	La Paz	64	127	114	85
	Santa Cruz	53	106	95	71
	Cochabamba	46	92	83	61
	Potosi	30	60	54	40
	Tarija	32	64	58	43
	Oruro, Sucre & Cobija	35	70	63	47
	Trini (Beni)	41	82	74	55
	Elsewhere	19	38	34	25
25	<b>Bosnia-Herzegovina</b>				
	Sarajevo	71	141	127	94
	Elsewhere	45	90	81	60
26	<b>Botswana</b>				
	Gaborone	77	153	138	102
	Maun	70	140	126	93
	Francistown	74	148	133	99
	Kasane	139	278	250	185
	Palape	79	157	141	105
	Selebe-Phikwe	67	134	121	89
	Lobatse	66	132	119	88
	Elsewhere	42	84	76	56
27	<b>Brazil</b>				
	Brazilia	90	180	162	120
	Rio De Janeiro	99	197	177	131
	Maccio	90	180	162	120
	Aracaju, Recife, Alegre, Teresina	99	197	177	131
	Natal	90	180	162	120
	Porto	90	180	162	120
	Sao Paulo	97	193	174	129
	Teresina	90	180	162	120
	Salvador	96	192	173	128
Curitiba	65	129	116	86	

Sl.	Country (Town)	Category			
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No.	Country (town)	I	II	III	IV
	Manaus	65	129	116	86
	Campinas, Goiania, Joad Passea, Campo, Grande, Belem	65	129	116	86
	Florianopolis	65	129	116	86
	Belo Horizonte	65	129	116	86
	Elsewhere	51	101	91	67
28	<b>British Virgin Islands</b>				
	All Areas (15 December to 15 April)	122	243	219	162
	All Areas (16 April to 14 December)	96	192	173	128
29	<b>Brunei</b>				
	Bandar Seri Bagawan	106	212	191	141
	Elsewhere	67	134	121	89
30	<b>Bulgaria</b>				
	Sofia	76	151	136	101
	Burgas, Plovdiv, Shumen, Sliven, Varna & Veliko Tamovo	68	136	122	91
	Elsewhere	64	127	114	85
31	<b>Burkina Faso</b>				
	Ouagadougou	83	166	149	111
	Babo-Dioulasso	59	117	105	78
	Banfora	44	88	79	59
	Elsewhere	42	83	75	55
32	<b>Burundi</b>				
	Bujumbura	100	200	180	133
	Elsewhere	31	62	56	41
33	<b>Comboida</b>				
	Phnom-Penh (Intercontinental & L royal)	97	194	175	129
	Phnom-Penh (Elsewhere)	64	128	115	85
	Siem Reap	46	92	83	61
	Sihanouk Village	36	71	64	47
	Elsewhere	19	38	34	25
34	<b>Cameroon</b>				
	Yaounde (Hotel Hilton)	121	241	217	161
	Yaounde (Elsewhere)	54	108	97	72
	Douala	76	151	136	101
	Bertoua	66	132	119	88
	Bamenda	54	107	96	71
	Kribi, Limbe, edea & Buea	51	101	91	67
	Ngaoundera	49	98	88	65
	Maroua	42	83	75	55
	Garoua	40	80	72	53
	Elsewhere	36	72	65	48
35	<b>Canada</b>				
	Ottawa	96	192	173	128
	Toronto	116	232	209	155
	Montreal	105	209	188	139
	Vancouver	110	220	198	147
	Quebec City	92	183	165	122
	Calgary	121	241	217	161
	Winnipeg	102	203	183	135
	Elsewhere	77	153	138	102

Si. No.	Country (Town)	Category			
		I	II	III	IV
36	<b>Canary Islands</b>				
	All Areas	75	150	135	100
37	<b>Cape Verde</b>				
	Praia	81	162	146	108
	Santa Maria	79	158	142	105
	Mindelo	63	126	113	84
	Elsewhere	45	90	81	60
38	<b>Cayman Islands</b>				
	All Areas (1 December to 30 April)	146	291	262	194
	All Areas (1 May to 30 November)	122	243	219	162
39	<b>Central African Republic</b>				
	Bangui	84	167	150	111
	Bambari	38	76	68	51
	Bouar	36	71	64	47
	Elsewhere	31	61	55	41
40	<b>Chad</b>				
	Ndjamena	105	210	189	140
	Sarb	48	96	86	64
	Elsewhere	35	70	63	47
41	<b>Chile</b>				
	Santiago	83	166	149	111
	Easter Island	73	146	131	97
	Punta Arena	90	179	161	119
	Concepcion	87	174	157	116
	Elsewhere	69	138	124	92
42	<b>China</b>				
	Beijing	90	179	161	119
	Shanghai	111	222	200	148
	Chong Qing	85	170	153	113
	Nan Jing	102	203	183	135
	Tianjin	82	164	148	109
	Guangzhou	105	210	189	140
	Shenzhen	98	196	176	131
	Quingdao	86	172	155	115
	Dalian	104	208	187	139
	Fuzhou	79	157	141	105
	Lhasa	111	222	200	148
	Guilin	98	196	176	131
	Kunming	90	179	161	119
	Xiamen	104	207	186	138
	Zhengzhou	92	184	166	123
	Chengdu	77	153	138	102

Sl. No.	Country (Town)	Category			
		I	II	III	IV
	Suzhou	101	202	182	135
	Wuxi	69	137	123	91
	Hangzhou	92	183	165	122
	Xi'An	86	171	154	114
	Urumqi	71	142	128	95
	Haikou	94	187	168	125
	Elsewhere	44	88	79	59
43	<b>Colombia</b>				
	Bogota	86	171	154	114
	Cartagena	90	179	161	119
	Cali	74	148	133	99
	Medellin	70	140	126	93
	Buenaventura	55	110	99	73
	Bucaramanga	55	109	98	73
	Barranquilla	60	120	108	80
	Santa Marta	70	139	125	93
	Paipa	53	106	95	71
	Monteria	57	113	102	75
	Elsewhere	36	71	64	47
44	<b>Comoros</b>				
	Moroni (Galway Beach & Itsandra Hotels)	113	226	203	151
	Moroni	79	157	141	105
	Mutsamudu	58	116	104	77
	Elsewhere	39	78	70	52
45	<b>Congo</b>				
	Brazaaville (Hotels Le Meridien, Olympic & Residence Marina)	124	247	222	165
	Brazaaville (Elsewhere)	60	120	108	80
	Pointe-Noire	66	132	119	88
	Elsewhere	44	87	78	58
46	<b>Congo, Democratic Republic (Zaire)</b>				
	Kinshasa	129	258	232	172
	Mbuji-Mayi	79	158	142	105
	Bukavu	67	133	120	89
	Goma	58	116	104	77
	Uvira	66	132	119	88
	Lubumbashi	72	143	129	95
	Shaba (Kamina, Kisenga, Kaniama, Kalemie & Likassi)	54	108	97	72
	Elsewhere	27	54	49	36
47	<b>Cook Islands</b>				
	Rarotonga	62	124	112	83
	Aiiutaki	61	121	109	81
	Aitu	51	102	92	68
	Elsewhere	33	66	59	44

Sl. No.	Country (Town)	Category			
		I	II	III	IV
48	<b>Costa Rica</b>				
	Liberia	54	107	96	71
	Puntaremas City	59	117	105	78
	Limon City	58	116	104	77
	Guanacaste	60	119	107	79
	San Jose	72	143	129	95
	Elsewhere	40	80	72	53
49	<b>Cote D' Ivoire</b>				
	Abidjan	72	144	130	96
	Yomoussokro	65	129	116	86
	Bouake	49	97	88	65
	San Pedro	56	112	101	75
	Elsewhere	33	66	59	44
50	<b>Croatia</b>				
	Zagreb	110	220	198	147
	Dubrovnik	99	198	178	132
	Elsewhere	72	144	130	96
51	<b>Cuba</b>				
	Havana	90	180	162	120
	Santiago-De-Cuba	91	181	163	121
	Elsewhere	51	102	92	68
52	<b>Cyprus</b>				
	Nicosia	86	172	155	115
	Elsewhere	78	156	140	104
53	<b>Czech Republic</b>				
	Prague	122	244	220	163
	Karlovy Vary	90	179	161	119
	Brno	77	154	139	103
	Pizen	45	89	80	59
	Hradec Kralove	39	77	69	51
	Ceske Budejovice	47	94	85	63
	Elsewhere	32	64	58	43
54	<b>Denmark</b>				
	All Areas	131	262	236	175
55	<b>Djibouti</b>				
	Djibouti (Hotel Sheraton)	116	231	208	154
	Djibouti (Elsewhere)	66	131	118	87
	Tadjourah	46	92	83	61
	Elsewhere	36	72	65	48
56	<b>Dominica</b>				
	All Areas (All Seasons)	93	186	167	124
57	<b>Dominican Republic</b>				
	Santo Domingo	79	157	141	105
	La Romana (Casa de Campo)	84	168	151	112
	Puerto Plata	60	120	108	80
	Samana	65	129	116	86
	Santiago	50	99	89	66
	Elsewhere	24	48	43	32

Sl. No.	Country (Town)	Category			
		I	II	III	IV
58	<b>Ecuador</b>				
	Quito	74	147	132	98
	Guayaquil	77	153	138	102
	Cuenca	60	120	108	80
	Elsewhere	42	83	75	55
59	<b>Egypt</b>				
	Cairo	88	176	158	117
	Alexendria	85	169	152	113
	Sharm El Sheikh	85	170	153	113
	Luxor	85	170	153	113
	Elsewhere	56	111	100	74
60	<b>El-Salvador</b>				
	San Salvador	65	130	117	87
	San Miguel (El Mandarin & Tropico Inn)	36	72	65	48
	San Miguel (Elsewhere)	29	58	52	39
	Elsewhere	19	38	34	25
61	<b>Equatorial Guinea</b>				
	Malabo	85	170	153	113
	Bata	56	111	100	74
	Elsewhere	30	59	53	39
62	<b>Eritrea</b>				
	Asmara	46	92	83	61
	Assab	44	87	78	58
	Massawa	31	62	56	41
	Keren	25	50	45	33
	Elsewhere	14	27	24	18
63	<b>Estonia</b>				
	Tallin	93	186	167	124
	Parnu	65	130	117	87
	Tartu	71	141	127	94
	Elsewhere	39	78	70	52
64	<b>Ethiopia</b>				
	Addis Ababa (Hilton)	86	171	154	114
	Addis Ababa (Elsewhere)	41	82	74	55
	Elsewhere	26	51	46	34
65	<b>Fiji</b>				
	Suva	66	132	119	88
	Nadi	66	131	118	87
	Elsewhere (where commercial hotel exist)	38	76	68	51
	Elsewhere (where no commercial hotel exist)	17	34	31	23
66	<b>Finland</b>				
	Helsinki	130	260	234	173
	Elsewhere	107	213	192	142
67	<b>France</b>				
	Paris	135	270	243	180
	Elsewhere	119	237	213	158
68	<b>French Guinea</b>				
	Cayenne	93	186	167	124
	Elsewhere	63	126	113	84

Sl. No.	Country (Town)	Category			
		I	II	III	IV
69	<b>Gobon</b>				
	Libreville	105	209	188	139
	Port Gentil	92	184	166	123
	Lambarene	63	126	113	84
	Franceville	65	129	116	86
	Elsewhere	51	101	91	67
70	<b>Gambia</b>				
	Banjul	90	180	162	120
	Elsewher	30	59	53	39
71	<b>Georgia</b>				
	Tbilisi	119	237	213	158
	Elsewhere	50	99	89	66
72	<b>Germany</b>				
	Berlin	126	252	227	168
	Frankfurt	132	264	238	176
	Bonn	121	241	217	161
	Leipzig	126	252	227	168
	Elsewhere	107	213	192	142
73	<b>Ghana</b>				
	Accra	56	112	101	475
	Akesombo	47	94	85	63
	Kumasi	51	101	91	67
	Takoradi	42	83	75	55
	Tamale	39	78	70	52
	Elsewhere	29	57	51	38
74	<b>Gibraltar</b>				
	All Areas	70	139	125	93
75	<b>Greece</b>				
	Athens	108	216	194	144
	Elsewhere	74	147	132	98
76	<b>Greenland</b>				
	All Areas	127	254	229	169
77	<b>Grenada</b>				
	All Areas (15 December to 15 April)	121	241	217	161
	All Areas (16 April to 14 December)	94	188	169	125
78	<b>Guadeloupe</b>				
	All Areas	99	198	178	132
79	<b>Guam</b>				
	All Areas	97	193	174	129
80	<b>Guatemala</b>				
	Guatemala City	75	150	135	100
	Antigua	72	143	129	95
	Panajachel	57	113	102	75
	Elsewhere	42	83	75	55
81	<b>Guinea</b>				
	Conakry	91	182	164	121
	Nzerekore	25	50	45	33
	Kamsar	26	51	46	34

Si. No.	Country (Town)	Category			
		I	II	III	IV
	Mamou	43	86	77	57
	Fria	26	52	47	35
	Labe	36	72	65	48
	Dubreka	34	68	61	45
	Kindia	25	50	45	33
	Elsewhere	16	32	29	21
82	<b>Guinea-Bissau</b>				
	Bissau	75	149	134	99
	Bubaque	43	86	77	57
	Bafata	32	64	58	43
	Elsewhere	24	48	43	32
83	<b>Guyana</b>				
	Georgetown	75	149	134	99
	Linden	26	52	47	35
	New Amsterdam	26	52	47	35
	Elsewhere	20	39	35	26
84	<b>Haiti</b>				
	Port-au-Prince	87	174	157	116
	Elsewhere	42	84	76	56
85	<b>Honduras</b>				
	Tegucigalpa	77	153	138	102
	San Pedro Sula	70	140	126	93
	Roatan Island	68	136	122	91
	Elsewhere	40	79	71	53
86	<b>Hong Kong</b>				
	All Areas	140	279	251	186
87	<b>Hungary</b>				
	All Areas	107	214	193	143
88	<b>Iceland</b>				
	All Areas (May - Sep)	136	271	244	181
	All Areas (Oct - Apr)	117	233	210	155
89	<b>India</b>				
	New Delhi	70	139	125	93
	Hyderabad	79	157	141	105
	Calcutta	84	167	150	111
	Mumbai (Bombay)	98	196	176	131
	Bangalore	109	217	195	145
	Chennai (Madras)	89	177	159	118
	Agra	69	137	123	91
	Mysore	42	83	75	55
	Udaipur	57	113	102	75
	Goa	79	158	142	105
	Lucknow	70	139	125	93
	Jaipur	65	129	116	86
	Varanasi	48	96	86	64
	Aurangaabad	36	71	64	47
	Shimla	36	72	65	48
	Elsewhere	45	90	81	60

Si. No.	Country (Town)	Category			
		I	II	III	IV
90	<b>Indonesia</b>				
	Jakarta	81	162	146	108
	Mataram	69	137	123	91
	Bali Island	80	159	143	106
	Surabaya	71	141	127	94
	Batam Island	72	143	129	95
	Bandar Lampung	56	112	101	75
	Semarang	54	107	96	71
	Medan	57	114	103	76
	Yogyakarta	63	126	113	84
	Menado	59	118	106	79
	Solo	51	102	92	68
	Bandung	57	113	102	75
	Bogor	46	91	82	61
	Jayapura	45	89	80	59
	Malang	50	99	89	66
	Kupang	23	46	41	31
	Bengkulu	34	67	60	45
	Ujung Pandang	49	98	88	65
	Palembang	32	64	58	43
Banjarmasin	32	63	57	42	
Tanjung Pinang	31	61	55	41	
Ambon	31	61	55	41	
Elsewhere	38	76	68	51	
91	<b>Iran</b>				
	All Areas	92	183	165	122
92	<b>Iraq</b>				
	Baghdad	70	139	125	93
	Elsewhere	54	107	96	71
93	<b>Ireland</b>				
	All Areas	136	272	245	181
94	<b>Italy</b>				
	Rome	129	258	232	172
	Milan	131	262	236	175
	Venice	124	247	222	165
	Florence	115	229	206	153
	Elsewhere	110	220	198	147
95	<b>Jamaica</b>				
	Kingston	110	219	197	146
	Elsewhere (15 December - 15 April)	107	213	192	142
	Elsewhere (16 April - 14 December)	90	179	161	119
96	<b>Japan</b>				
	Tokyo	190	380	342	253
	Osaka	149	297	267	198
	Kyoto	147	294	265	196
	Yokohama	159	317	285	211
	Okinawa	137	274	247	183
	Kobe	127	253	228	169



Si. No.	Country (Town)	Category			
		I	II	III	IV
	Nogoya	112	224	202	149
	Hiroshima	101	202	182	135
	Hakone	155	310	279	207
	Shimoda	150	300	270	200
	Furano	145	290	261	193
	Shodoshima	139	277	249	185
	Hakata	137	274	247	183
	Sapporro	153	306	275	204
	Nara	128	256	230	171
	Tsuruoa	127	253	228	169
	Miyazaki	122	243	219	162
	Kokowue, Kanazwa & Karatsu	119	237	213	158
	Saga, Nagasaki & Narita	111	222	200	148
	Chitose	110	220	198	147
	Kawasaki	110	219	197	146
	Sendaicity	109	218	196	145
	Okayama	107	213	192	142
	Shizuok City	104	208	187	139
	Matsuyama	101	201	181	134
	Elsewhere	100	199	179	133
97	<b>Jordan</b>				
	Amman	73	146	131	97
	Jerusalem	109	217	195	145
	Aqaba	50	99	89	66
	Elsewhere	52	104	94	69
98	<b>Kazakhstan</b>				
	Astana (Comfort & Okan Intercontinental)	109	217	195	145
	Astana (Elsewhere)	74	148	133	99
	Alma Ata (Ankara & Hayat Regency)	131	262	236	175
	Alma Ata (Elsewhere)	86	171	154	114
	Elsewhere	72	143	129	95
99	<b>Kenya</b>				
	Nairobi	89	178	160	119
	Lamu	77	153	138	102
	Mombasa	61	121	109	81
	Naivasha	55	110	99	73
	Baringo & Nyeri	47	94	85	63
	Elsewhere	38	76	68	51
100	<b>Kiribati</b>				
	Kiribati/Christmas Island	91	181	163	121
	Outer Island	19	38	34	25
	Elsewhere	61	122	110	81
101	<b>Korea, Democratic Peoples Republic</b>				
	Pyongyang	77	153	138	102
	Elsewhere	71	141	127	94

Sl. No.	Country (Town)	Category			
		I	II	III	IV
102	<b>Korea, Republic of</b>				
	Seoul	150	299	269	199
	Cheju Island	142	283	255	189
	Pusan	129	258	232	172
	Kyungjiv	127	253	228	169
	Daejon	106	211	190	141
	Changwon & Yousong	99	198	178	132
Elsewhere	88	176	158	117	
103	<b>Kuwait</b>				
	All Areas	147	294	265	196
104	<b>Kyrgystan</b>				
	Bishkek	62	124	112	83
	Elsewhere	60	120	108	80
105	<b>Lao People's Democratic Republic</b>				
	Vientiane	38	76	68	51
	Bokeo, Oudomxay & Thakhaek	17	33	30	22
	Luang Prabang	22	43	39	29
	Pakse	25	49	44	33
	Savannakhet	24	48	43	32
	Phonsavanh	34	67	60	45
Elsewhere	15	30	27	20	
106	<b>Latvia</b>				
	Riga	106	211	190	141
	Elsewhere	50	100	90	67
107	<b>Lebanon</b>				
	Greater Beirut	104	207	186	138
	Al Metn	104	207	186	138
	Bekka/Baalbeck	48	96	86	64
	Bekaa/Chitaura	90	180	162	120
	Jounieh	51	102	92	68
	Khayzaran/Tyr	64	128	115	85
	Tripoli	64	128	115	85
Elsewhere	39	78	70	52	
108	<b>Lesotho</b>				
	Maseru	77	153	138	102
	Elsewhere	38	76	68	51
109	<b>Liberia</b>				
	Monrovia	109	217	195	145
	Elsewhere	27	54	49	36
110	<b>Libyan Arab Jamahiriya</b>				
	Tripoli	103	206	185	137
	Benghazi, Sirte & Misurate	82	163	147	109
	Elsewhere	66	131	118	87
111	<b>Lithuania</b>				
	Vilinius	97	193	174	129
	Elsewhere	76	151	136	101
112	<b>Luxembourg</b>				
	All Areas	112	223	201	149

Sl. No.	Country (Town)	Category			
		I	II	III	IV
113	<b>Macedonia, Republic of</b>				
	Skopje (Aleksandar Palace)	96	192	173	128
	Skopje (Elsewhere)	63	126	113	84
	Elsewhere	43	86	77	57
114	<b>Macro</b>				
	All Areas	88	176	158	117
115	<b>Madagascar</b>				
	Antananarivo (Hilton Mcar)	105	210	189	140
	Antananarivo (Elsewhere)	66	131	118	87
	Antsirabe	24	47	42	31
	Diego Suarez	81	162	146	108
	Fort Dauphin	22	44	40	29
	Tulear	22	43	39	29
	Fianarantsoa	20	40	36	27
	Mahajanga	25	49	44	33
	Antsiranana	21	42	38	28
	Morondave/Toliary	22	44	40	29
	Nosy-Be	56	112	101	75
	Toamasina	27	53	48	35
	Tolagnaro	30	59	53	39
	Elsewhere	15	29	26	19
116	<b>Malawi</b>				
	Lilongwe (Capital & Cresta)	61	121	109	81
	Lilongwe (Elsewhere)	29	58	52	39
	Blantyre	51	102	92	68
	Mangochi	39	77	69	51
	Mzuzu	40	79	71	53
	Salima	57	114	103	76
	Zomba	39	77	69	51
	Elsewhere	20	40	36	27
117	<b>Malaysia</b>				
	Kuala Lumpur	69	137	123	91
	Kota Kinabalu (Sabah)	65	130	117	87
	Kuching (Sarawak)	54	108	97	72
	Langkawi	56	111	100	74
	Penang	61	122	110	81
	Putra Jaya	50	99	89	66
Elsewhere	42	83	75	55	
118	<b>Maldives</b>				
	Male	62	123	111	82
	Elsewhere Resorts (Aug - April)	82	163	147	109
	Elsewhere Resorts (May - July)	62	124	112	83
	Elsewhere	15	29	26	19
119	<b>Mali</b>				
	Bamako (Sofitel Amitie)	90	179	161	119
	Bamako (Elsewhere)	81	162	146	108
	Timbuctou & Mopati	56	111	100	74
	Elsewhere	47	94	85	63

Sl. No.	Country (Town)	Category			
		I	II	III	IV
120	<b>Malta</b>				
	All Areas	104	207	186	138
121	<b>Maritnique</b>				
	All Areas	102	203	183	135
122	<b>Mauritania</b>				
	Nouakchott (Hotel Novotal & Marhaba)	83	166	149	111
	Nouakchott (Elsewhere)	75	150	135	100
	Nouadhidou	57	114	103	76
	Zouerate	49	98	88	65
	UNDP base in Kaedi	36	72	65	48
	Kiffa base	41	81	73	54
	Rosso	34	67	60	45
	Elsewhere	30	60	54	40
123	<b>Mauritius</b>				
	Port Louis/Mauritius	102	204	184	136
	Elsewhere - Rodrigues Island & Outer Island	42	83	75	55
124	<b>Mexico</b>				
	Mexico City	116	231	208	154
	Manzanillo, Colima	81	161	145	107
	Cancun, Quintana Roo	106	211	190	141
	Ixtapa, Guerrero	75	149	134	99
	Acapulco, Guerrero	82	163	147	109
	Aguscalientes	71	141	127	94
	Ciudad Juarez, Chihuahua	74	147	132	98
	Coatzacoalcos, Veracruz	80	159	143	106
	Cocoyoc, Morelos	62	123	111	82
	Culiacan, Sinaloa	80	159	143	106
	Durango	80	159	143	106
	Guadalajara, Jalisco	86	171	154	114
	Guanajuato	80	159	143	106
	Hemosillo, Sonora	80	160	144	107
	Leon, Guanajuato	73	146	131	97
	Mazatlan, Sinaloa	80	159	143	106
	Merida, Yucatan	80	159	143	106
	Mexicali, Baja Claifornia Norte	65	130	117	87
	Monterrey, Nuevo Leon	74	148	133	99
	Morelia, Michoacan	67	134	121	89
	Oaxaca	69	138	124	92
	Pachuca, Hidalgo	65	129	116	86
	Puebla, Puebla	78	156	140	104
	Puerto Vallarta, Jalisco	84	168	151	112
	Queretaro, Queretaro	79	158	142	105
	Saltillo, Cohauila	76	152	137	101
	San Luis Potosi, San Luis Potosi	65	129	116	86
	Tapahula, Chiapas	80	159	143	106

Si. No.	Country (Town)	Category			
		I	II	III	IV
	Baja California Norte	66	131	118	87
	Tlaxcala, Tlaxcala	54	107	96	71
	Toluca Edo de Mexico	61	121	109	81
	Torreón, Coahuila	62	123	111	82
	Tuxtla, Gutierrez	80	159	143	106
	Beracruz, Veracruz	57	114	103	76
	Villahermosa, Tabasco	65	130	117	87
	Zacatecas, Zacatecas	74	147	132	98
	Cozumel, Quintana Roo	69	138	124	92
	Cuerravaca, Morelos	62	123	111	82
	Cabo San Lucas, Baja California Sur	59	118	106	79
	Loreto, Haja, California Sur	52	103	93	69
	San Cristobal De la Casas, Chiapas	52	104	94	69
	Campeche, Campeche Neuvo Laredo, Tamaulipas Merida	77	153	138	102
	Matamoros, Tamulipas	47	94	85	63
	Tepic, Niarjarit	45	90	81	60
	Nogales, Sonora	42	83	75	55
	Chetumal, Quinta Too	42	83	75	55
	Reynosa, Tamaulipas Comitán, Chiapas	41	82	74	55
	Ensenda Baja	41	81	73	54
	Elsewhere	40	79	71	53
125	<b>Moldova</b>				
	Kishinev	107	214	193	143
	Elsewhere	65	130	117	87
126	<b>Monaco</b>				
	All Areas	115	230	207	153
127	<b>Mongolia</b>				
	Ulan Bater	71	141	127	94
	Elsewhere	18	36	32	24
128	<b>Montserrat</b>				
	All Areas (15 April - 14 December)	76	152	137	101
	All Areas (15 December to 15 April)	84	167	150	111
129	<b>Morocco</b>				
	Rabat	84	167	150	111
	Agadir	70	139	125	93
	Casablanca	102	204	184	136
	Fes	91	181	163	121
	Laayoune	67	133	120	89
	Marrakech	83	166	149	111
	Quarzazate	75	149	134	99
	Tangiers	70	140	126	93
	Elsewhere	61	121	109	81

Sl. No.	Country (Town)	Category			
		I	II	III	IV
130	<b>Mozambique</b>				
	Maputo	87	173	156	115
	Beira & Sofala	50	99	89	66
	Chimoio & Manica	44	88	79	59
	Nampula	36	72	65	48
	Pmba & Coba Delgado	60	120	108	80
	Quelimane & Niassa Zambezia Lilchinga	37	73	66	49
	Elsewhere	30	59	53	39
131	<b>Myanmar</b>				
	Yangoon & Nay Pye Taiw	60	120	108	80
	Sandoway	61	121	109	81
	Maymo	55	109	98	73
	Lashio	40	80	72	53
	Pagan	55	109	98	73
	Kentung	61	121	109	81
	Kyaing Tong	46	91	82	61
	Taunggyi	43	86	77	57
	Mandalay	46	91	82	61
	Elsewhere	35	70	63	47
132	<b>Namibia</b>				
	Windhoek	69	138	124	92
	Luderitz & Otavi	61	121	109	81
	Grootfontein	59	118	106	79
	Karasburg	61	121	109	81
	Kantima Mulilo & Maltahohe	43	86	77	57
	Keetmanshoop	71	141	127	94
	Omaruru	65	129	116	86
	Ondangwa	51	101	91	67
	Opuwo	70	139	125	93
	Oshakati	56	112	101	75
	Otjiwarongo	55	110	99	73
	Swakopmund	60	119	107	79
	Walvis Bay	60	119	107	79
Elsewhere	37	74	67	49	
133	<b>Nauru</b>				
	All Areas	51	102	92	68
134	<b>Nepal</b>				
	Katmandu	60	120	108	80
	Nepalgunj	22	44	40	29
	Pokhara	57	113	102	75
	Elsewhere	20	39	35	26
135	<b>Netherlands</b>				
	All Areas	148	296	266	197

Sl. No.	Country (Town)	Category			
		I	II	III	IV
136	<b>Netherlands Antilles</b>				
	<b>(15 April to 15 December)</b>				
	Aruba	145	290	261	193
	St. Eustasius	107	213	192	142
	St. Maarten	115	230	207	153
	Curacao	131	262	236	175
	Bonaire	101	202	182	135
	Saba	112	223	201	149
	Elsewhere (16 December to 14 April)	51	101	91	67
	<b>(16 December to 14 April)</b>				
	Aruba	166	332	299	221
	St. Eustasius	124	247	222	165
	St. Maarten	147	294	265	196
Curacao	146	292	263	195	
Bonaire	126	251	226	167	
Saba	136	272	245	181	
Elsewhere	55	109	98	73	
137	<b>New Calendonia</b>				
	All Areas	91	182	164	121
138	<b>New Zealand</b>				
	Wellington, Auckland & Christchurch	94	188	169	125
	Elsewhere	89	177	159	118
139	<b>Nicaragua</b>				
	Managua	110	220	198	147
	Elsewhere	34	68	61	45
140	<b>Niger</b>				
	Niamey (Hotel Gaweye)	104	207	186	138
	Niamey (Elsewhere)	62	124	112	83
	Agadez	47	94	85	63
	Maradi	42	84	76	56
	Elsewhere	29	58	52	39
141	<b>Nigeria</b>				
	Abuja	92	183	165	122
	Lagos (Le Meridien & Sheraton)	150	299	269	199
	Lagos (Federal Palace)	124	247	222	165
	Lagos (Hotel Hilton)	108	216	194	144
	Lagos (Elsewhere)	69	138	124	92
	Port Harcourt	57	113	102	75
	Ota	71	142	128	95
	Katsina	54	107	96	71
	Ibadan	52	104	94	69
	Kano	52	103	93	69
	Maiduguri	45	90	81	60
	Sokoto	45	89	80	59
	Yola	44	88	79	59
	Minna	41	82	74	55
	UNDP Guest House Lagos	61	122	110	81
	Kaduna	39	77	69	51

Si. No.	Country (Town)	Category			
		I	II	III	IV
	Ilorin	35	70	63	47
	Enugu	34	67	60	45
	Ijebu-Ode	34	68	61	45
	Benin City	35	70	63	47
	Bauchi	31	61	55	41
	Jos	31	62	56	41
	Owerri	30	59	53	39
	Makurdi	25	50	45	33
	Calabar	23	46	41	31
	Abeokuta	20	40	36	27
	Elsewhere	34	68	61	45
142	<b>Niue</b>				
	All Areas	57	113	102	75
143	<b>Norway</b>				
	All Areas	120	240	216	160
144	<b>Oman</b>				
	Muscat	102	204	184	136
	Salalah	68	136	122	91
	Nizwa	66	132	119	88
	Elsewhere	58	116	104	77
145	<b>Panama</b>				
	Bambito	76	152	137	101
	Panama City	80	159	143	106
	Colon	62	124	112	83
	Contadora Island	76	152	137	101
	Elsewhere	35	69	62	46
146	<b>Papua New Guinea</b>				
	Port Moresby	123	246	221	164
	Alotau	77	153	138	102
	Buka	63	126	113	84
	Bulolo	75	149	134	99
	Daru	68	136	122	91
	Goroka	89	178	160	119
	Kainantu	64	127	114	85
	Kavieng	64	127	114	85
	Kimbe	57	113	102	75
	Kinuga	80	160	144	107
	Kundiawa	87	173	156	115
	Lae	80	160	144	107
	Lorengau	64	127	114	85
	Madang	75	149	134	99
	Mendi	64	127	114	85
	Minj	49	97	87	65
	Mt. Hagen	88	176	158	117
	Popondetta	69	137	123	91
	Rabaul	70	139	125	93
	Vanimo	50	99	89	66
	Wewak	71	142	128	95



Si. No.	Country (Town)	Category			
		I	II	III	IV
	Tabubil	66	132	119	88
	Kieta	94	188	169	125
	Laloata	67	134	121	89
	Elsewhere	42	84	76	56
147	<b>Paraguay</b>				
	Asuncion	58	116	104	77
	Elsewhere	27	53	48	35
148	<b>Peru</b>				
	Lima	103	206	185	137
	Cuzco	71	141	127	94
	Puno	60	120	108	80
	Elsewhere	52	104	94	69
149	<b>Philippines</b>				
	Manila	80	159	143	106
	Bacolod City	45	90	81	60
	Cagayan De Oro	53	106	95	71
	Calatagan	46	91	82	61
	Cebu City	50	100	90	67
	Dava City	55	110	99	73
	Laoag	46	91	82	61
	Olongapo City	44	87	78	58
	Tagatay	38	76	68	51
	Ternate	47	94	85	63
	Taeloban/Banaue	40	79	71	53
	Baguio City	36	71	64	47
	Elsewhere	25	50	45	33
150	<b>Poland</b>				
	Warsaw (Sheraton, Holiday Inn & Victoria)	128	256	230	171
	Warsaw (Elsewhere)	89	178	160	119
	Elsewhere	82	163	147	109
151	<b>Portugal</b>				
	All Areas	138	276	248	184
152	<b>Puerto Rico</b>				
	All Areas (20 December - 30 April )	84	167	150	111
	All Areas (1st May to 19 December)	74	147	132	98
153	<b>Qatar</b>				
	All Areas	77	154	139	103
154	<b>Reunion</b>				
	All Areas	93	186	167	124
155	<b>Romania</b>				
	Bucharest (Marriott)	164	327	294	218
	Bucharest (Elsewhere)	109	217	195	145
	Brasov City (Hotel Aro)	97	194	175	129
	Brasov City (Elsewhere) & Elsewhere	62	123	111	82

Sl. No.	Country (Town)	Category			
		I	II	III	IV
156	<b>Russian Federation</b>				
	Moscow	142	284	256	189
	St. Petersburg	112	224	202	149
	Sochi (1 June to 15 October)	96	192	173	128
	Sochi (16 October to 31 May)	84	168	151	112
	Elsewhere	63	126	113	84
157	<b>Rawanda</b>				
	Kigali	99	197	177	131
	Butare	28	56	50	37
	Kisenyi	56	111	100	74
	Kibungo	40	79	71	53
	Elsewhere	26	51	46	34
158	<b>St. Kitts/Nevis</b>				
	All Areas (15 April - 14 December)	101	202	182	135
	All Areas (15 December - 14 April)	114	227	204	151
159	<b>St. Lucia</b>				
	All Areas (15 April - 14 December)	101	201	181	134
	All Areas (15 December - 14 April)	116	232	209	155
160	<b>St. Vincent</b>				
	All Areas (15 April - 14 December)	97	193	174	129
	All Areas (15 December - 14 April)	113	226	203	151
161	<b>Samoa</b>				
	Upolo-Apia	61	121	109	81
	Savaai/Salelologa	41	81	73	54
	Salelologa (Hotel Safua/Bay View)	48	96	86	64
	Salelologa (Elsewhere)	29	57	51	38
	Elsewhere	15	29	26	19
162	<b>Sao Tome &amp; Principe</b>				
	All Areas	87	173	156	115
163	<b>Saudi Arabia</b>				
	Riyadh	96	191	172	127
	Al-Khobar	85	169	152	113
	Jeddah	82	164	148	109
	Makka	89	178	160	119
	Dammam	87	173	156	115
	Al-Jubail	101	202	182	135
	Madina Munawara	97	193	174	129
	Taif	97	193	174	129
	Dhahran & Al Baha	89	177	159	118
	Yanbu	81	161	145	107
	Abha	86	172	155	115
	Qasim	77	154	139	103
	Gizan	63	126	113	84
	Elsewhere	62	124	112	83
164	<b>Senegal</b>				
	Dakar	92	183	165	122
	Cap Skirring	66	131	118	87
	Sally M'Bour	56	111	100	74
	Ziguinchor	50	99	89	66
	Poubacounta	48	96	86	64
	Kaolack	47	93	84	62

Sl. No.	Country (Town)	Category			
		I	II	III	IV
	Tam Bacounda	45	89	80	59
	St. Louis	44	88	79	59
	Diovrbel	41	82	74	55
	Kolda & Thies	36	72	65	48
	Elsewhere	33	66	59	44
165	<b>Serbia &amp; Montenegro (Yugoslavia)</b>				
	Belgrade	86	171	154	114
	Podgorica	61	121	109	81
	Pristina	70	139	125	93
	Montenegro Elsewhere	55	110	99	73
	Serbia Elsewhere	45	90	81	60
166	<b>Seychelles</b>				
	All Areas	134	268	241	179
167	<b>Sierra Leone</b>				
	Freetown (Hotels Cape Sierra & Mammy Yoki, Tokey Vill St Michael, Zakka Cotton, Cl. Softel, Bintumani)	81	161	145	107
	Freetown (Elsewhere)	52	103	93	69
	Bo & Makeni	25	50	45	33
	Kenama	25	49	44	33
	Elsewhere	24	47	42	31
168	<b>Singapore</b>				
	All Areas	118	236	212	157
169	<b>Slovak Republic</b>				
	Bratislava	120	240	216	160
	Elsewhere	39	77	69	51
170	<b>Slovenia</b>				
	Ljubljana	85	170	153	113
	Bled	59	117	105	78
	Elsewhere	54	107	96	71
171	<b>Solemen Islands</b>				
	Honiara	53	106	95	71
	Auki	35	69	62	46
	Gizo	39	78	70	52
	Munda	45	90	81	60
	Elsewhere	13	26	23	17
172	<b>Somalia</b>				
	All Areas	49	98	88	65
173	<b>South Africa</b>				
	Pretoria	77	153	138	102
	Cape Town	87	174	157	116
	Durban	77	153	138	102
	East London	67	133	120	89
	Johanesburg	83	166	149	111
	Rustenburg	69	137	123	91
	Ulindi	55	109	98	73
	Port Elizebeth, Blose Mofwtein Kimberley & Withbank	62	123	111	82
	Transvaal	61	121	109	81
	Elsewhere	49	98	88	65

Sl. No.	Country (Town)	Category			
		I	II	III	IV
174	<b>Spain</b>				
	Madrid	148	296	266	197
	Barcelona	125	249	224	166
	Valencia	105	209	188	139
	Elsewhere	86	172	155	115
175	<b>Sri Lanka</b>				
	Colombo	56	111	100	74
	Kandy	48	96	86	64
	Elsewhere	34	67	60	45
176	<b>Sudan</b>				
	Plaza, Friendship Palace & Meridien)	117	234	211	156
	Khartoum (Elsewhere)	63	126	113	84
	Juba	63	126	113	84
	Port Sudan	60	120	108	80
	Rumbek	32	64	58	43
	Gedaref	52	103	93	69
	Elsewhere	30	60	54	40
177	<b>Suriname</b>				
	All Areas	78	156	140	104
178	<b>Swaziland</b>				
	Mbabane	86	171	154	114
	Ezulvini (Royal Swazi Hotel)	170	340	306	227
	Ezulvini (Elsewhere)	110	220	198	147
	Manzini	60	120	108	80
	Mhlambanyatsi	84	167	150	111
	Nhlangano	89	178	160	119
	Piggs Peak	116	231	208	154
	Elsewhere	52	103	93	69
179	<b>Sweden</b>				
	Stockholm	132	264	238	176
	Gothenburg	77	154	139	103
	Malmo	123	246	221	164
	Elsewhere	89	178	160	119
180	<b>Switzerland</b>				
	All Areas	125	249	224	166
181	<b>Syrian Arab Republic</b>				
	Damascus	89	178	160	119
	Aleppo	61	122	110	81
	Deir-Ezzor	82	164	148	109
	Lattakia	72	144	130	96
	Palmyra	99	197	177	131
	Elsewhere	51	101	91	67
182	<b>Tahiti</b>				
	All Areas	132	264	238	176
183	<b>Tajikistan</b>				
	Dushambe	84	167	150	111
	Elsewhere	70	140	126	93
184	<b>Tanzania Republic of</b>				
	Dar es Salam (Golden Tulip, Holiday Inn, Protea, Royal Palm, Sea Cliff)	100	199	179	133
	Dar es Salam (Elsewhere)	60	120	108	80

Sl. No.	Country (Town)	Category			
		I	II	III	IV
	Arusha	47	94	85	63
	Mwanza	60	119	107	79
	Zanzibar (Blue Bay, Emerson & Green,	122	244	220	163
	Zanzibar	81	161	145	107
	Tanga	72	143	129	95
	Elsewhere	49	98	88	65
185	<b>Thailand</b>				
	Bangkok	74	147	132	98
	Cha Am	60	120	108	80
	Chiang Mai	41	81	73	54
	Hua Hin	69	137	123	91
	Kanchanaburi	26	52	47	35
	Nakorn Phatom (Hotel Rose Garden)	47	94	85	63
	Pattaya	54	107	96	71
	Phuket	51	102	92	68
	Rayong	51	102	92	68
	Songkla & Hat-Yai	30	59	53	39
	Nae Hong Son	41	82	74	55
	Chinng Rai	32	64	58	43
	Ait, Pathumthani	36	72	64	47
	Surat Thani	29	57	51	38
	Nakom Phatom (Elsewhere) & Elsewhere	25	49	44	33
186	<b>Togo</b>				
	Lome	79	158	142	105
	Kara	45	89	80	59
	Elsewhere	25	50	45	33
187	<b>Tokelau</b>				
	All Areas	42	83	75	55
188	<b>Tonga</b>				
	Nuku'Alofa	42	83	75	55
	Vava'u	53	106	95	71
	Elsewhere	37	74	67	49
189	<b>Trinidad/Tobago</b>				
	Trinidad All Areas	94	187	168	125
	<b>December)</b>	102	203	183	135
	<b>April)</b>	116	232	209	155
190	<b>Trust Territory of the Pacific Islands</b>				
	Saipan	127	254	229	169
	Keror (Palau)/Turk/Majuro/Yap/Ponape	91	182	164	121
	Kasrae	53	106	95	71
	Elsewhere	11	21	19	14
191	<b>Tunisia</b>				
	Tunis	66	132	119	88
	Elsewhere	49	97	87	65

Sl. No.	Country (Town)	Category			
		I	II	III	IV
192	<b>Turkey</b>				
	Ankara	62	123	111	82
	Antalya	76	152	137	101
	Bursa	66	131	118	87
	Istanbul	112	223	201	149
	Izmir	60	120	108	80
	Southeastern Anatolia	31	62	56	41
	Elsewhere(Commercial Accommodation)	45	89	80	59
	Elsewhere(Government Guest Houses)	12	24	22	16
193	<b>Turkmenistan</b>				
	All Areas	95	189	170	126
194	<b>Turks &amp; Caicos Islands</b>				
	Grand Turk (14 April to 21 December)	101	201	181	134
	Grand Turk (22 December to 13 April)	104	207	186	138
	Providenciales (14 April to 21 December)	105	210	189	140
	Providenciales (22 December to 13 April)	115	229	206	153
195	<b>Tuvalu</b>				
	Funafuti	61	122	110	81
	Elsewhere	20	39	35	26
196	<b>Uganda</b>				
	Kampala (Sheraton & Nile)	109	217	195	145
	Kampala (Elsewhere)	78	156	140	104
	Beach)	102	203	183	135
	Entebbe (Elsewhere)	82	164	148	109
	Jinja	45	89	80	59
	Mbale & Kabale	42	84	76	56
	Kasese	39	78	70	52
	Mukono	34	68	61	45
	Mweya	57	114	103	76
	Mbarara	50	99	89	66
	Elsewhere	27	54	49	36
197	<b>Ukraine</b>				
	Kiev (Kiev Skaya, Saint, National & Premier Palace)	132	263	237	175
	Kiev (Elsewhere)	82	163	147	109
	Elsewhere	74	147	132	98
198	<b>United Arab Emirates</b>				
	Abu Dhabi	99	198	178	132
	Dubai	112	223	201	149
	Elsewhere	87	173	156	115

Sl. No.	Country (Town)	Category			
		I	II	III	IV
199	<b>United Kingdom</b>				
	London	161	321	289	214
	Elsewhere	142	283	255	189
200	<b>United States of America</b>				
	New York	128	256	230	171
	Washington	124	248	223	165
	Chicago	116	231	208	154
	Boston	130	259	233	173
	San Francisco	140	279	251	186
	Los Angeles	110	220	198	147
	Honolulu	110	220	198	147
	Philadelphia	102	203	183	135
	Miami	102	204	184	136
	Elsewhere	84	167	150	111
201	<b>Uruguay</b>				
	Montevideo	56	112	101	75
	Punta Del Este (Dec - March)	80	160	144	107
	Punta Del Este (Apr - Nov)	47	93	84	62
	Elsewhere	42	84	76	56
202	<b>Uzbekistan</b>				
	Tashkent	64	127	114	85
	Samarkan	50	99	89	66
	Bukhara	48	96	86	64
	Elsewhere	40	79	71	53
203	<b>Vanuatu</b>				
	Port Vila	107	214	193	143
	Santos	73	146	131	97
	Tana Island	61	122	110	81
	Elsewhere	32	63	57	42
204	<b>Venezuela</b>				
	Caracas	96	191	172	127
	Caraballeda	86	171	154	114
	Barquisimient, Puerto & La Cruz	57	114	103	76
	Barcelona & Maturin	47	93	84	62
	Maracaibo & Valencia	65	129	116	86
	Margarita	63	126	113	84
	Cumana	52	104	94	69
	Puerto Ordaz	84	168	151	112
	Elsewhere	35	70	63	47

Sl. No.	Country (Town)	Category			
		I	II	III	IV
205	<b>Vietnam</b>				
	Hanoi	86	171	154	114
	Da Nang & Quang Nam	54	107	96	71
	Quang Ninh & Hai Phong	52	103	93	69
	Ho Chi Minh City	65	129	116	86
	T. Thien & Hue	44	88	79	59
	Elsewhere	31	62	56	41
206	<b>Virgin Islands U.S.</b>				
	All Areas (15 December to 30 April)	103	206	185	137
	All Areas (1 May to 14 December)	92	183	165	122
207	<b>Wallis &amp; Futuna Island</b>				
	All Areas	84	167	150	111
208	<b>Yemen</b>				
	Sana'a (Hotels Taj Sheba & Sheraton)	99	198	178	132
	Sana'a (Elsewhere)	67	133	120	89
	Aden (Moven Pick, Aden & Sheraton)	99	198	178	132
	Aden	63	126	113	84
	Mukalla	84	167	150	111
	Taiz	80	160	144	107
	Hodeida	74	148	133	99
	Elsewhere	39	78	70	52
209	<b>Zambia</b>				
	Kitwe	67	133	120	89
	Lusaka Livingstone	87	174	157	116
	Ndola	61	121	109	81
	Siavonga	54	108	97	72
	Mansa, Luapula Province & Solwezi	44	87	78	58
	Kabwe	47	94	85	63
	Kasama	32	64	58	43
	Elsewhere	26	51	46	34
210	<b>Zimbabwe</b>				
	Harare (Mickles, Sheraton, Monomotapa & Meikles Resident)	82	163	147	109
	Harare (Elsewhere)	61	121	109	81
	Victoria Falls	82	164	148	109
	Elsewhere	58	116	104	77



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