CORRIGENDUM OF G.O. No.672-EDN(CS); DATED 24.8.2010

1. Page 1: In Sub: '1978' - be deleted.

2. Page 1: Para 3, line- 2: 'in co a Govt. order and' – be deleted.

3. Page 2: Para 3, line-3: insert 'w.e.f. 1/4/2008' between '…..Revised' & 'on the basis of….'.

4. Page 2: Para 11, line 3: insert 'w.e.f. 1/4/2008' between '…..Revised' & 'on the basis of….'.

5. Page 3: Para 9, line-3: : insert 'w.e.f. 1/4/2008' between '…..Revised' & 'on the basis of….'.

6. Page 3: Para 9, line-3: '1.4.94' to be replaced by '1.4.97'.

7. Page 4: Para 3, line-2: 'Col. 3 and Col. 4' to be replaced by 'Col.4 and Col. 5'.

8. Page 4: Para 4, line-3: : insert 'w.e.f. 1/4/2008' between '…..Revised' & 'on the basis of….'.

9. Page 4: Para 8: the word 'rvised' to be replaced by 'revised'.

10. Page 4: Para 10 [or, Para 6 of (B) (a)]: line-1: 'on the basis of Col.3…….dt. 27.10.98' to be replaced by 'as per G.O. No. 1128 F, dt. 27.10.98 on the basis of Col.2 or Col. 3 whichever is higher'.

11. Page 4: Para 13 [or, Para 9 of (B) (a)]: lines 2, 3 & 4: The sentence 'The Family Pension ….. w.e.f. 1.4.2008' be replaced by 'But this Family Pension should be revised w.e.f. 1.4.2008 on the basis of their entitled revised Family Pension w.e.f. 1.4.97 as shown in Col.6 of Table- 1, Annexure – II'.

12. Page 5: Para 1, line-1: The word 'paid' be substituted by 'paid/ determined'.

13. Page 5: Para 1, line-2: The word 'retirement' to be substituted by 'entitlement'.

14. Page 5: Para 2, lines -1 and 2: The words 'the dates of retirement' to be replaced by '1.1.1986 or date of commencement of pension whichever is later'.

15. Page 5: Para 8, line-1: 'Col.2' to be replaced by 'Col.5'.

16. Page 5: Para 8, line-3: insert 'w.e.f. 1/4/2008' between '…..Revised' & 'on the basis of….'.

17. Page 5: Para 8, lines-3 and 4: 'as per above G.O.s and that ….. 1/4/2008' to be replaced by '(i.e. the amount of Col.6 or Col.7 whichever is higher)'.

18. Page 5: Para 11: this entire Para is to be substituted by: 'Col.2 shows the Family Pension determined/ paid as per G.O. No. 571-Edn(CS), Dt. 6.10.1993 w.e.f. the dates of their entitlement.'

19. Page 5: Para 16, line-1: 'Col.2' be replaced by 'Col.3'.

20. Page 5: Para 16, line-3: insert 'w.e.f. 1/4/2008' between '.....Revised' & 'on the basis of....'.

21. Page 5: Para 16, lines 3 and 4: 'as per above G.O.s and that..... 1/4/2008' will be substituted by '(i.e. the amount of Col.4 or Col.5 whichever is higher)'.

22. Page 15: The headline of the page be inserted as: 'Annexure-I, Table-1 (Enclo. To G.O. No. 672-Edn(CS); dt. 24.8.2010)'.

23. Pages 15-35, 37-57, 59-95, 97-136, 138-185: The statement *'** Pension will be reduced on pro-rata basis depending on the length of qualifying service. Qualifying service of six months and above will be treated as half of the year and below six months be ignored.'* be inserted at the bottom of each of the Pages mentioned above.

24. Pages 37, 39, 97: Page heading 'Enclo. to G.O. No. 672-Edn(CS) dt. 24.8.2010' to be bracketed as '[Enclo. to G.O. No. 672-Edn(CS) dt. 24.8.2010]'.

25. Page 187: Headlines of Col.2: The symbols '**+**' and '******' be inserted at the bottom of heading of Col.2

26. Page 187: Headlines of Col.3: '06.10.1999' to be replaced by '08.10.1999'.

27. Page 187: After the last Para the following Paragraph be inserted as explanation of '**+**' sign. '**+**' *'When Pension shown in Col.2 is required to be reduced on Pro-rata basis, the corresponding figures of Col.3 & Col.4 will be determined from Col.2 & Col.3 of Table 5(a) of Annexure-I meant for the Principals(Page No. 167 to 186)'*

28. Page 199: Heading of Col.3 of Annexure –II, Table-3: After *'.....G.O. No. 7530-F dated 06-07-1988'* insert *'or the date of commencement of Family Pension whichever is later.'*

29. Page 199: For Demonstrator: Col.7, lines 17 to 21: All the entries should be '*1650'.*

30. Page 200: Heading of Col.3 of Annexure –II, Table-3: After *'.....G.O. No. 7530-F dated 06-07-1988'* insert *'or the date of commencement of Family Pension whichever is later.'*

31. Page 208: For All Pensioners: Line- 12: '1189' to be substituted by *'1.1.1989'.*

32. Page 210: Line 18: For the year 1999: '1.64' to be substituted by *'1.60'* and '3.18' to be substituted by *'3.14'*.

33. Page 210: Last line: '56.275' to be replaced by *'56.235'*.

34. Page 212: Lines 16 and 18: '44608' to be replaced by *'59518'*.

35. Page 212: Line-28: For the period 01.04.97 – 31.03.2008: the digits '3.18', '7.55' and '56.275' to be substituted by **'3.14', '7.58'** and **'56.235'** respectively.

36. Page 212: Line-29: For the period 01.01.1998 – 31.03.2008 the digits '56.035' to be substituted by **'55.995'**.

37. Page 212: Line 30: For the period 01.01.1999 – 31.03.2008 the digits '54.4445' to be substituted by **'54.405'**.

38. Page 214: Line-10: The digit '2.93' to be substituted by **'2.96'**.

39. Page 214: Line-11: the digits '2.93' and '5128' to be substituted by **'2.96',** and **'5180'** respectively.

40. Page 214: Line-12: The digit '2.93' to be substituted by **'2.96'**.

41. Page 214: Line-13: the digits '2.93' and '5128' to be substituted by **'2.96',** and **'5180'** respectively.

42. Page 214: Table for the period 01.04.1997 to 31.03.2008: The 'existing table' to be substituted by the '**following table**'

Period 01.04.97 – 31.03.2008

Period	Dearness Relief	Period	Dearness Relief
01.04.97 – 31.12.1997	00.24	01.04.97 – 31.12.2003	24.11
01.04.97 – 31.12.1998	01.83	01.04.97 – 31.12.2004	29.67
01.04.97 – 31.12.1999	04.97	01.04.97 – 31.12.2005	35.98
01.04.97 – 31.12.2000	09.29	01.04.97 – 31.12.2006	43.56
01.04.97 – 31.12.2001	14.03	01.04.97 – 31.12.2007	53.43
01.04.97 – 31.12.2002	18.95	01.04.97 – 31.12.2008	56.235

Annexure VII: The entire set of worked out examples of Arrear Calculation will be substituted by a new set of calculation – as annexed.

Examples of Arrear Calculation
Example- 1
S. Mukherjee, Ex-Lecturer

Date of Retirement :30.4.78	Extension of Service upto 30.4.83
Qualifying Service :21 yrs 7 months	Pension Commences w.e.f. 1.5.83

Pension determined on 1.5.78 :215
Revised Pension determined w.e.f 1.5.78 :262
Revised Pension entitled w.e.f 1.1.86 :599
Pension Paid w.e.f. 1.5.83 :215
Pension entitled w.e.f.1.5.83 :262
Revised Pension entitled w.e.f 1.1.86 : 599
Revised Pension Paid w.e.f 1.1.89 :262
Revised Pension Paid w.e.f.1.4.97 :1300
Revised Pension entitled w.e.f. 1.4.97 :2606 (1835 or 2606 whichever is higher)
Revised Pension Paid w.e.f. 1.4.08 : 3300
Revised Pension entitled w.e.f. 1.4.08 :5890
Arrear of Basic Pension   (No pension is admissible during the period of re-employment from 01/5/78 to 30/4/83)
1.5.83-31.12.85:262-215=47 × 32=1504
1.1.86-31.12.88:599-215=384×36=13824
1.1.89-31.3.97 : 599-262=337×99=33363
1.4.97-31.3.08 :2606-1300=1306×132=172392
Total Arrear of Basic Pension =2,21,083
Rates of Dearness Relief
Rate of DR from 1.5.83 to 31.12.85=4.325+7.225+9.075=20.625
Rate of DR from 1.1.86 to 31.12.88=.44+1.31=1.75
Rate of DR from 1.1.89 to 31.8.93 :Due -17.76+5.02=22.78   Drawn-6.24+1.04=7.28
Rate of DR from 1.9.93 to 31.3.97 :Due-44.79 +2.96=47.75   Drawn:47.75 min 17200(400×43) see Note Pg .205
Rate of DR from 1.4.97 to 31.3.08 :56.235
Amount of Arrear of DR
1.5.83-31.12.85 :262 ×20.625=5404
1.1.86-31.12.88: 599× 1.75=   1048
1.1.89-31.8.93 :Due : (599 ×22.78)= 13645   Drawn: (262×7.28)= 1907   ------------------   11738
1.9.93-31.3.97 :Due -599×47.75=28602   Drawn(262×47.75)=17200(400×43) see Note Pg .205   ------------------   11402
1.4.97-31.3.08 :1306×56.235   =   73.443
Total:Rs.1,03,035
Arrear of Basic Pension :   2,21,083
Arrear of Dearness Relief: 1,03,035
GRAND TOTAL :   :   Rs. 3,24,118

A. Sarkar, Principal	
Date of Retirement :13.2.84	Re-employment : 5 years upto 13.2.89
Qualifying Service :31 years 2 months	Pension commences w.e.f :14.2.89
Pension determined on 14.2.84 :713	
Revised Pension entitled w.e.f. 14.2.84 :820	
Revised Pension entitled w.e.f. 1.1.86 :1384	
Pension determined w.e.f 1.1.89 :820	
Pension Paid w.e.f 14.2.89 : **820**	
Pension Paid w.e.f. 1.4.97 :2494	
Pension entitled w.e.f. 1.4.97 :8126 (4174 or 8126 whichever is higher)	
Pension Paid w.e.f. 1.4.08 : 5636	
Pension entitled w.e.f. 1.4.08 :18365	

Arrear of Basic Pension
(No pension is admissible during the period of re-employment from 14/2/84 to 13/2/89)

14.2.89-1.3.97 :1384 -820 =564 × 97 ½ =54990
1.4.97-31.3.2008: 8126 -2494=5632×132 =743424

Total=7,98,414.00

Rates of Dearness Relief (DR)

1.3.89-31.8.93 :Due :22.47   Drawn: 7.02
1.9.93-31.3.97: Due-47.75   Drawn-47.75 min 17200 (400 x 43) see Note Pg. 205
1.4.97-31.3.08: 56.235

Arrear of DR

1.3.89-31.8.93:Due: 22.47 × 1384= 31098
          Drawn-7.02 × 820=   5756
                    --------------------- 	
                         25342

1.9.93-31.3.97:Due-47.75×1384=66086
          Drawn-47.75×820=39155
                    --------------------- 	
                         26931

1.4.97-31.3.08 :56.235×5632=   316716
                         ------------------------- 	
          Total :3,68,989.00

Arrear of B.P =798414.00 Arrear of D.R=368989.00 -------------------------------   **Total   =11,67,403.00**

Example-3

H. Biswas, Principal	
Date of Retirement :31.12.86	Re-employment :5 years upto 31.12.91
Qualifying Service :24 years 7 months	Pension commences w.e.f. 1.1.92
Pension determined on 1.1.87 : 1424	
Revised Pension determined w.e.f 1.1.89 :1506	
Revised Pension entitled w.e.f. 1.1.87 :1727	
Pension Paid w.e.f. 1.1.92 : 1506	
Pension entitled w.e.f. 1.1.92 :1727	
Revised Pension Paid w.e.f. 1.4.97 :4538	
Revised Pension entitled w.e.f 1.4.97 :6422 (5196 or 6422 whichever is higher)	
Revised Pension Paid w.e.f. 1.4.2008 :10256	
Revised Pension entitled w.e.f. 1.4.2008 :14514	
Arrear of Basic Pension : (No pension is admissible during the period of re-employment from 01/1/87 to 31/12/91)	
1.1.92-31.3.97:1727-1506=221×63 =13923	
1.4.97-31.3.2008:6422-4538=1884×132=248688 --------------------- **Total= 2,62,611/-**	
Rates of DR	
1.1.92-31.8.93:Due-11.32 Drawn-2.60	
1.9.93-31.3.97 :Due-47.75 Drawn-47.75 subject to minimum 17200 (400 x 43) see Note Pg.205	
1.4.97-31.3.2008: 56.235	
Arrear of DR	

1.1.92-31.8.93 :Due-1727×11.32=19550
          Drawn-1506×2.60=3916
 ----------------- 	
                    15634	

1.9.93-31.3.97 :47.75×1727=82464
            47.75×1506=71912
 -- 	
                    10552	

1.4.97-31.3.2008: 56.235×1884= 105947 --- **Total = 1,32,133/-**	
Arrear of B.P – 262611 Arrear of DR - 132133 **Total= 3,94,744/-**	

Example-4

Family Pension
S. Sarkar, Lecturer
Date of Death :31.12.83
Qualifying Service:28 years 7 months
Family Pension determined w.e.f. 1.1.84 :160
Family Pension Paid w.e.f. 1.1.84: 160
Family Pension entitled w.e.f. 1.1.86 :375
Family Pension entitled w.e.f. 1.5.92 :400
Family Pension Paid w.e.f 1.4.97 :1300
Family Pension entitled w.e.f. 1.4.97 :2400
Family Pension Paid w.e.f. 1.4.2008 :3300
Family Pension entitled w.e.f 1.4.2008 :5424
Arrear of Basic Family Pension
1.1.84-31.12.85 : Nil
1.1.86-30.4.92 :375-160=215×76=16340
1.5.92-31.3.97:400-160=240×59=14160
1.4.97-31.3.08:2400-1300=1100×132=145200
------------------ **Total = 1,75,700/-**
Rates of DR
1.1.84-31.12.85:12.7
1.1.86-31.12.88:1.75
1.1.89-30.4.92:Due-11.48+2.04=13.5   Drawn-4.68+.52=5.20
1.5.92-31.8.93:Due-9.28   Drawn-2.08
1.9.93-31.3.97:Due-47.75   Drawn-47.75 subject to minimum 17200 (400 x43) see Note Pg. 205
1.4.97-31.3.08 :56.235
Arrear of DR
1.1.84-31.12.85:12.7×160=2032
1.1.86-31.12.88:1.75×375=656

1.1.89-30.4.92:Due-13.5 × 375 = 5063
          Drawn-5.20 × 160 = 832
          ----------- 	
                4231

1.5.92-31.8.93 :Due-400 × 9.28=3712
          Drawn-160 × 2.08 = 333
          ---------------- 	
                3379

1.9.93-31.3.97:Due:47.75 × 400 = 19100
          Drawn: 47.75 × 160 = 17200 (min. DR @ 400 × 43 month)
          ----------- 	
                1900

1.4.97-31.3.08:56.235 × 1100= 61859   -------------------- **Total= 71,369/-**
Arrear of Basic Family Pension= 175700 Arrear of Dearness Relief   = 71369 **Total - 2,47,069/-**

Example-5

A. Mukherjee, Lecturer (S.G.)	
Date of Retirement :30.6.86	Re-employment :5 years upto 30.06.91
Qualifying Service :33 years	Pension commences w.e.f. 1.7.91
Pension determined on 1.7.86 : 1578	
Revised Pension determined w.e.f 1.1.89 :1655	
Revised Pension entitled w.e.f. 1.7.86 :1913	
Pension Paid w.e.f. 1.7.91 : 1655	
Pension entitled w.e.f. 1.7.91 :1913	
Revised Pension Paid w.e.f. 1.4.97 :4982	
Revised Pension entitled w.e.f 1.4.97 :6000 (5510 or 6000 whichever is higher)	
Revised Pension Paid w.e.f. 1.4.2008 :11260	
Revised Pension entitled w.e.f. 1.4.2008 :13560`	

Arrear of Basic Pension :

(No pension is admissible during the period of re-employment from 01/7/86 to 30/06/91)

1.7.91-31.3.97:1913-1655=258×69   =17802

1.4.97-31.3.2008:6000-4982=1018×132=134376

Total= 1,52,178/-

Rates of DR

1.7.91-31.8.93:Due-10.38(Subject to the minimum of 1750×13.9=24325)
            Drawn-3.38

1.9.93-31.3.97 :Due-35.78(Subject to the minimum of 1750×47.75=83563)
            Drawn-47.75

1.4.97-31.3.2008: 56.235

Arrear of DR

1.7.91-31.8.93 :Due-24325 (1913×10.38=19857 but, minimum 1750×13.9=24325)
            Drawn-1655×3.38=5594

                            18731

1.9.93-31.3.97 :Due : 83563 (1913×35.78=68447 but, minimum 83563)
            Drawn 1655×47.75=79027

                            4536

1.4.97-31.3.2008: 1018×56.235=   57248

            Total =   80515/-

Arrear of B.P – 152178
Arrear of DR -   80515
            Total=   2,32,693/-

Example-6

P.Tarafdar, Principal	
Date of Retirement :31.1.88	Re-employment :5 years upto 31.01.93
Qualifying Service :33 years	Pension commences w.e.f. 1.2.93
Pension determined on 1.2.88 : 1980	
Revised Pension determined w.e.f 1.1.89 :2045	
Revised Pension entitled w.e.f. 1.2.88 :2401	
Pension Paid w.e.f. 1.2.93 : 2045	
Pension entitled w.e.f. 1.2.93 :2401	
Revised Pension Paid w.e.f. 1.4.97 :5708	
Revised Pension entitled w.e.f 1.4.97 :8650 (6316 or 8650 whichever is higher)	
Revised Pension Paid w.e.f. 1.4.2008 :12901	
Revised Pension entitled w.e.f. 1.4.2008 :19549	
Arrear of Basic Pension : (No pension is admissible during the period of re-employment from 01/2/88 to 31/01/93)	
1.2.93-31.3.97:2401-2045=356×50 =17800	
1.4.97-31.3.2008:8650-5708=2942×132=388344 --------------------- **Total= 4,06,144/-**	
Rates of DR	
1.2.93-31.8.93:Due-3.31(Subject to the minimum of 1750×4.42=7735) Drawn-0.64(Subject to the minimum of 1750×0.91=1593)	
1.9.93-31.3.97 :Due-35.78(Subject to the minimum of 1750×47.75=83563) Drawn-35.78 (Subject to the minimum of 1750×47.75=83563)	
1.4.97-31.3.2008: 56.235	
Arrear of DR	

1.2.93-31.8.93 :Due-2401×3.31=7947
          Drawn-1593 (1750×0.64=1120 but minimum = 1750×0.91=1593)
          ----------------- 	
                    6354	

1.9.93-31.3.97 :Due : 2401×35.78=85908
          Drawn 83563(2045×35.78=73117 but minimum = 1750×47.75=83563)
          -- 	
                    2345	

1.4.97-31.3.2008: 56.235×2942=   165443
          --- 	
          Total = 174142/-	

Arrear of B.P – 406144 Arrear of DR - 174142 **Total= 5,80,286/-**	

Annexure-VII

Example-7

K. Chatterjee, Reader	
Date of Retirement :31.12.89	Re-employment :5 years upto 31.12.94
Qualifying Service :33 years	Pension commences w.e.f. 1.1.95
Pension determined on 1.1.90 : 1805	
Revised Pension entitled w.e.f. 1.1.90 :2100	
Pension Paid w.e.f. 1.1.95 : 1805	
Pension entitled w.e.f. 1.1.95 :2103	
Revised Pension Paid w.e.f. 1.4.97 :5348	
Revised Pension entitled w.e.f 1.4.97 :6000 (5795 or 6000 whichever is higher)	
Revised Pension Paid w.e.f. 1.4.2008 :12087	
Revised Pension entitled w.e.f. 1.4.2008 :13560	
Arrear of Basic Pension :	
(No pension is admissible during the period of re-employment from 01/1/90 to 31/12/94)	
1.1.95-31.3.97:2103-1805=298×27 =8046	
1.4.97-31.3.2008:6000-5348=652×132=86064	

Total= 94,110/-	
Rates of DR	
1.1.95-31.3.97 :Due-25.49(Subject to the minimum of 1750×34.01=59518)	
Drawn-25.49(Subject to the minimum of 1750×34.01=59518)	
1.4.97-31.3.2008: 56.235	
Arrear of DR	
1.1.95-31.3.97 :Due : 59518	
Drawn 59518	

NIL	
1.4.97-31.3.2008: 56.235×652= 36665	
--	
Total = 36,665/-	
Arrear of B.P – 94,110	
Arrear of DR - 36,665	
Total= 1,30,775/-	

Annexure-VII

Example-8

P. Sen, Lecturer (S.G.)	
Date of Retirement :31.10.93	Re-employment :NIL
Qualifying Service :33 years	Pension commences w.e.f. 1.11.93
Pension determined on 1.11.93 : 2350	
Pension Paid w.e.f. 1.11.93 : 2350	
Revised Pension Paid w.e.f. 1.4.97 :6184	
Revised Pension entitled w.e.f 1.4.97 :7470 (6184 or 7470 whichever is higher)	
Revised Pension Paid w.e.f. 1.4.2008 :13976	
Revised Pension entitled w.e.f. 1.4.2008 :16883	
Arrear of Basic Pension :	
1.11.93-31.3.97: NIL	
1.4.97-31.3.2008:7470-6184=1286×132=169752 --------------------- **Total= 1,69,752/-**	
Rates of DR	
1.11.93-31.3.97 : NIL	
1.4.97-31.3.2008: 56.235	
Arrear of DR	
1.11.93-31.3.97 :NIL	
1.4.97-31.3.2008: 56.235×1286= 72318 --- **Total = 72,318/-**	
Arrear of B.P – 169752 Arrear of DR - 72318 **Total= 2,42,070/-**	

Annexure-VII

Example-9

B. Das, Reader
Date of Death :31.08.1986
Family Pensioner was employed upto 31.12.1999 and got self Pension w.e.f. 01.01.2000
Qualifying Service :30 years
Family Pension determined on 01.09.1986 : 250
Family Pension Paid w.e.f. 01.09.1986 : 250
Family Pension entitled on 01.09.1986 : 600
Revised Family Pension Paid w.e.f. 1.4.97 : 1300
Revised Family Pension entitled w.e.f 1.4.97 : 3600 (1838 or 3600 whichever is higher)
Revised Family Pension Paid w.e.f. 1.4.2008 : 3300
Revised Family Pension entitled w.e.f. 1.4.2008 : 8136
Arrear of Basic Family Pension :
1.09.1986-31.03.1997 : (600 – 250) = 350 × 127 = 44,450
1.04.1997-31.03.2008 : (3600 – 1300) = 2300 × 132 = 3,03,600
---------------------   **Total= 3,48,050/-**
Rates of DR
Since the Family Pensioner is an employee and retires w.e.f. 01.01.2000, She is not entitled to get Dearness Relief upto 31.12.1999 but she is entitled to get Dearness Relief w.e.f. 01.01.2000
01.01.2000-31.03.2008 : 51.265
Arrear of DR
01.01.2000-31.03.2008 : 2300 × 51.265 = 1,17,910
Arrear of Basic Family Pension – 3,48,050   Arrear of Dearness Relief — 1,17,910   **Total : 4,65,960/-**

Annexure-VII

(LTA of Pension & Family Pension)
Example-10

P.G.Dutta, Lecturer	
Date of Retirement :28.02.1985	Re-employment : 5 years upto 28.02.1990
Length of Qualifying Service :34 years	Pension commences : w.e.f. 01.03.1990
Date of Death : 15.08.1995	Basic Pay : Rs. 1550/-
Family Pension commences on : 16.08.1995	
Family Pension determined w.e.f. 16.08.1995 : 186	
Family Pension Paid w.e.f. 16.08.1995 : 186	
Family Pension entitled w.e.f. 16.08.1995 : 409	
Revised Family Pension Paid w.e.f. 01.04.1997 : 1300	
Revised Family Pension entitled w.e.f 1.4.97 : 2400 (1300 or 2400 whichever is higher)	
Revised Family Pension Paid w.e.f. 01.04.2008 : 3300	
Revised Family Pension entitled w.e.f. 1.4.2008 : 5424	
Family Pensioner was employed upto 31.12.1999 and got self pension from 1.1.2000	

LTA of Pension (w.e.f. 01.03.1990 to 15.08.1995)

Pension determined on 01.03.1985 : 639
Revised Pension determined on 01.01.1989 : 748
Revised Pension entitled on 01.03.1985 : 748
Revised Pension entitled on 01.01.1986 : 1311
Pension paid w.e.f. 01.03.1990 : 748
Revised Pension entitled on 01.03.1990 : 1311
Arrear of LTA of Basic Pension
01.03.1990 – 15.08.1995 : (1311 – 748) = 563 × 65½ = 36,877

Total = 36,877/-
Rates of DR
LTA Pension 01.03.1990 – 31.08.1993 : Due : 19.62
Drawn : 5.46
01.09.1993 – 15.08.1995 : Due : 21.15
Drawn : 21.15
Arrear of DR of LTA Pension
01.03.1990 – 31.08.1993 : Due : 1311 × 19.62 = 25,722
Drawn : 748 × 5.46 =   4,084

21,638
01.09.1993 – 15.08.1995 : Due : 1311 × 21.15 = 27,728
Drawn : 748 × 21.15 = 15,820

11,908
Total arrear DR on LTA Pension = (21,638 + 11,908) = 33,546/-

P.T.O.

Arrear of Basic Family Pension
16.08.1995 – 31.03.1997 : (409 – 186) = 223 × 19½ =   4,349
01.04.1997 – 31.03.2008 : (2400 – 1300) = 1100 × 132 = 1,45,200

Total = 1,49,549/-

Rates of DR
Since the Family Pensioner is an employee and retires w.e.f. 31.12.1999, she is not entitled to get Dearness Relief upto 31.12.1999 but she is entitled to get Dearness Relief w.e.f. 01.01.2000
01.01.2000 – 31.03.2008 : 51.265
Arrear of DR of Family Pension
01.01.2000 – 31.03.2008 : 1100 × 51.265 = 61,892
Total Arrear
Arrear of LTA Pension –   36,877
Arrear of Family Pension –   1,49,549
Arrear of Dearness Relief on LTA Pension -   33,546
Arrear of Dearness Relief on Family Pension – 61,892

Total :   2,81,864/-

Annexure-VIII

Examples of Calculation of Gratuity

(i) Teachers who retired between 01.04.1978 and 31.12.1985

Case : 1 - B.Roy, Lecturer

Date of Retirement : 31.12.83   Re-employment : 5 Years
Emoluments for Pension/Gratuity =1713(as noted in the P.P.O.)
#Qualifying Service : 32 Years 9 Months (as noted in the P.P.O.)
     i.e.32½years   i.e. (65/2×2/4) 16.25 Units)
Gratuity Entitled : 1713×16.25 = 27,836
Balance of Gratuity to be paid
as refund of P.E.G. = 27,836×0.5=**13,918**(vide clause c(i) of G.O. Dt. 24.5.2010)

Case : 2 - A.Das, Lecturer

Date of retirement :31.7.1983   Re-employment : NIL
Emoluments for pension/gratuity: =1663 (as noted in the P.P.O.)
#Qualifying Service : 33 Years (as noted in the P.P.O.) i.e.33×2/4 i.e. 16.5 Units
Gratuity Entitled : 1663×16.5 = 27,440
Gratuity already paid :   27,440
Balance of Gratuity to be paid   **Nil**
No Gratuity to be paid as refund of PEG because PEG was not deducted as he/she did not
avail the benefit of re-employment. vide c(i) of G.O. Dt.24.8.10

Case : 3 - D.Guha, Principal

Date of Retirement : 31.3.1984   Re-employment : 5 Years
Emoluments for pension/gratuity =2203(as noted in the P.P.O.)
#Qualifying Service : 31 Years (as noted in the P.P.O.) i.e. 31×2/4 i.e. 15.5 Units
Gratuity Entitled : 2203×15.5 = 34,146
Balance of Gratuity to be paid
as refund of PEG =   34,146×0.5=**17,073**(vide c(i) of G.O. Dt.24.8.10)

(ii) Teachers who retired between 01.01.1986 and 31.12.1987

Case 1 : D.Pal, Lecturer (S.G.)

Date of Retirement : 30.4.1987   Re-employment : NIL
Emoluments for pension/gratuity: 3950(as noted in the P.P.O.)
#Qualifying Service : 22 Years 6 Months (as noted in the P.P.O.)
     i.e. 22½ i.e. (45/2 × 2/4) i.e. 11.25 Units
Gratuity Entitled : 3950×11.25 = 44,438
Gratuity already paid :   44,438
Balance of Gratuity to be paid   Nil
No Gratuity to be paid as refund of PEG because PEG was not deducted as he/she did not
avail the benefit of re-employment. vide c(i) of G.O. Dt.24.8.10

Qualifying Service of 6 months and above will be treated as half of the year and below 6 months to be ignored.

Case 2 : A.Mukherjee, Lecturer (S.G.)

Date of Retirement : 31.01.1986   Re-employment : 5 Years
Emoluments for pension/gratuity: 3700 (as noted in the P.P.O.)
#Qualifying Service : 26 Years 6 Months (as noted in the P.P.O.)
                    i.e. 53/2 i.e. 13.25 Units
Gratuity Entitled : 3700×13.25 = 49,025
Balance of Gratuity to be paid
as refund of PEG = 49025×0.5=**24513**(vide c(ii)(a) of G.O. Dt.24.8.10)

Case 3 : H.Biswas, Principal

Date of Retirement : 31.12.1986   Re-employment : 5 Years
Emoluments for pension/gratuity: 4650(as noted in the P.P.O.)
#Qualifying Service : 24 Years 6 Months (as noted in the P.P.O.)
                    i.e. 24½ i.e. (49/2 × 2/4) i.e. 12.25 Units
Gratuity Entitled : 4650×12.25 = **56,963**
Less   : **25,000**
Gratuity to be paid :   **31,963**(vide c(ii)(b) of G.O. Dt.24.8.10)

Case 4 : M.Basak, Lecturer (S.G.)

Date of Retirement : 31.12.1986   Re-employment : 4 Years
Emoluments for pension/gratuity: 3825(as noted in the P.P.O.)
#Qualifying Service : 31 Years (as noted in the P.P.O.) i.e. 31×2/4 i.e. 15.5 Units
Gratuity Entitled : 3825×15.5 = **59,288**
Less   **25,000**
Gratuity to be paid :   **34,288** (vide c(ii)(b) of G.O. Dt.24.8.10)

Case 5 : N.Bhattacharyya, Reader

Date of Retirement : 31.07.1987   Re-employment : NIL
Emoluments for pension/gratuity: 3950 (as noted in the P.P.O.)
#Qualifying Service : 33 Years (as noted in the P.P.O.) i.e. 33×2/4 i.e. 16.5 Units
Gratuity Entitled : 3950×16.5 = **65,175**
Less Gratuity already paid   **50,000**
Gratuity to be paid :   **15,175** (vide c(ii)(b) of G.O. Dt.24.8.10)
No Gratuity to be paid as refund of PEG because PEG was not deducted as he/she did not avail the benefit of re-employment.

Qualifying Service of 6 months and above will be treated as half of the year and below 6 months to be ignored.

(iii) Teachers who retired between 01.01.1988 and 31.08.1993

Case 1 : A.Deb, Reader

Date of Retirement : 31.12.1989   Re-employment : NIL
Emoluments for pension/gratuity: 4200 (as noted in the P.P.O.)
#Qualifying Service : 22 Years (as noted in the P.P.O.) i.e 22×2/4 i.e. 11 Units
Gratuity Entitled : 4200×11 = **46,200**
Gratuity to be paid :   **NIL** (vide c(iii)(a) of G.O. Dt.24.8.10)
No Gratuity to be paid as refund of PEG because PEG was not deducted as he/she did not avail the benefit of re-employment.

Case 2 : S.Bakshi, Lecturer (S.G.)

Date of Retirement : 31.03.1989   Re-employment : 5 Years
Emoluments for pension/gratuity: 4075 (as noted in the P.P.O.)
#Qualifying Service : 23 Years (as noted in the P.P.O.) i.e23×2/4 i.e.. 11.5 Units
Gratuity Entitled : 4075×11.5 = **46,862**
Gratuity to be paid :
as refund of PEG :   **46,862×.5 = 23,431** (vide c(iii)(a) of G.O. Dt.24.8.10)

Case 3 : S.Chakraborty, Lecturer (S.G.)

Date of Retirement : 31.12.1989   Re-employment : 5 Years
Emoluments for pension/gratuity: 4200 (as noted in the P.P.O.)
#Qualifying Service : 31 Years 6 Months (as noted in the P.P.O.) i.e. 31½
                 i.e.(63/2×2/4)i.e. 15.75 Units
Gratuity Entitled : 4200×15.75= **66,150**
Less   : **25,000**
Gratuity to be paid :   **41,150** (vide c(iii)(b) of G.O. Dt.24.8.10)

Case 4 : S.Dutta, Principal

Date of Retirement : 30.04.1992   Re-employment : 4 Years
Emoluments for pension/gratuity: 5400 (as noted in the P.P.O.)
#Qualifying Service : 33 Years (as noted in the P.P.O.) i.e.33×2/4 i.e. 16.5 Units
Gratuity Entitled : ……   **85,000** (5400×16.5 = 89,100 but ceiling is 85,000)
Less   : **25,000**
Gratuity to be paid :   **60,000** (vide c(iii)(b) of G.O. Dt.24.8.10)

Case 5 : P.Ghosh, Lecturer (S.G.)

Date of Retirement : 31.03.1991   Re-employment : NIL
Emoluments for pension/gratuity: 4450 (as noted in the P.P.O.)
#Qualifying Service : 33 Years (as noted in the P.P.O.) i.e33×2/4 i.e. 16.5 Units
Gratuity Entitled : 4450×16.5 = **73,425**
Less Gratuity already paid: **50,000**
Gratuity to be paid :   **23,425** (vide c(iii)(b) of G.O. Dt.24.8.10)
No Gratuity to be paid as refund of PEG because PEG was not deducted as he/she did not avail the benefit of re-employment.

\#   Qualifying Service of 6 months and above will be treated as half of the year and below 6 months to be ignored.

(iv) Teachers who retired between 01.01.1993 and 30.11.1995

Case 1 : K.Mukherjee, Reader

Date of Retirement : 31.10.1993   Re-employment : Does not arise
Emoluments for pension/gratuity : 4700 (as noted in the P.P.O.)
#Qualifying Service : 31 Years (as noted in the P.P.O.) i.e 31×2/4 i.e. 15.5 Units
Gratuity Entitled : 4700×15.5 = **72,850**
Less Gratuity already paid :   **72,850**
Gratuity to be paid :   **NIL** (vide c(iv)(a) of G.O. Dt.24.8.10)

Case 2 : N.Dey, Reader

Date of Retirement : 31.08.1994   Re-employment : Does not arise
Emoluments for pension/gratuity : 4825 (as noted in the P.P.O.)
#Qualifying Service : 33 Years (as noted in the P.P.O.) i.e 33×2/4 i.e.. 16.5 Units
Gratuity Entitled : 4825×16.5 = **79,613**
Less Gratuity already paid :   **75,000**
Gratuity to be paid :   **4,613** (vide c(iv)(b) of G.O. Dt.24.8.10)

Case 3 : B.Dhar, Principal

Date of Retirement : 31.08.1994   Re-employment : Does not arise
Emoluments for pension/gratuity : 5900 (as noted in the P.P.O.)
#Qualifying Service : 33 Years (as noted in the P.P.O.) i.e.33×2/4 i.e. 16.5 Units
Gratuity Entitled : ……   **85,000** (5900×16.5 = 97,350 (but ceiling is 85,000)
Less Gratuity already paid: **75,000**
Gratuity to be paid :   **10,000** (vide c(iv)(b) of G.O. Dt.24.8.10)

Qualifying Service of 6 months and above will be treated as half of the year and below 6 months to be ignored.