

CHAPTER VIII

PENSION

I PENSION

8.1.01 The concept of Pension has undergone radical changes over a period of time and it has transformed itself from a gratuitous payment to one of constitutional right. The pronouncements of the Supreme Court in D.S. Nakara and others Vs the Union of India (AIR-1983 130) established the fact that Pension to a retired employee is an obligation of the employer namely the State. In fact the State of Kerala had questioned, the applicability of the ruling in D.S. Nakara's case in the Narayana Menon Vs State of Kerala case and it has been confirmed by the Kerala High Court that the Supreme Court decision is equally applicable to the Kerala State Government pensioners as well. This land mark judgment of the Supreme Court clearly stipulates that differential treatment and distinction of pensioners on the basis of time of superannuation is illegal. While the previous Pay Commissions admitted the inter generational inequality existing with reference to pensionary benefits and also the present legal interpretation and pronouncements requiring the need to bridge the gap that came in to being consequent to the periodical revision of salaries, they could only recommend some relief that fell far below the expectation of the pensioners, and the rights guaranteed by law. The difficulties involved in the revision of pension on the basis of status at the time of retirement as expressed in the earlier Pay Commission report in our view are not insurmountable. It is also not the duty of the pensioners to devise means to solve the problems arising in the implementation of the direction of the Supreme Court to eliminate this inter generational inequality. Any further delay can deprive pensioners especially those of advanced age of what is legitimately due to them, as the benefit should visit them before they superannuate from life.

8.1.02 The following table will illustrate the disparity in pension existing amongst pensioners retiring from the service holding same position purely on account of time of retirement.

Post	Junior Superintendent on Rs.5500-9075					Appropriate age	Percentage of increase
	Pension	DR-64%	Total	Diff in pen.	Diff in Tot		
Pre 1978	2895	1853	4748	1643	2694	82+	36.21
1978-83	2268	1452	3720	2270	3722	77+	50.02
1983-88	3300	2112	5412	1238	2030	72+	27.28
1988-92	3232	2068	5300	1306	2142	67+	28.78
1992-98	3682	2356	6038	856	1404	62+	18.86
1998 up	4538	2904	7442			55+	

Post	Senior Superintendent							
Period	Pension	DR-64%	Total	Diff in pen	Diff in Tot	Appropriate age	Percent. of increase	
Pre 1978	3350	2144	5494	1925	3157	82+	36.49	
1978-83	2793	1788	4581	2482	4070	77+	47.05	
1983-88	3692	2363	6055	1583	2596	72+	30.01	
1988-92	3900	2496	6396	1375	2255	67+	26.07	
1992-98	4418	2828	7246	857	1405	62+	16.25	
1998 up	5275	3376	8651			55+		
Post	Assistant Director							
Period	Pension	DR-64%	Total	Diff in pen.	Diff in Tot	Appropriate age	Percent. of increase	
Pre 1978	3350	2144	5494	2388	3916	82+	41.62	
1978-83	3067	1963	5030	2671	4380	77+	46.55	
1983-88	4538	2904	7442	1200	1968	72+	20.91	
1988-92	4632	2964	7596	1106	1814	67+	19.28	
1992-98	4828	3090	7918	910	1492	62+	15.86	
1998 up	5738	3672	9410			55+		
Post	Joint Secretary							
Period	Pension	DR-64%	Total	Diff in pen.	Diff in Tot	Appropriate age	Percent. of increase	
Pre 1978	4670	2989	7659	3130	5133	82+	40.13	
1978-83	3614	2313	5927	4186	6865	77+	53.67	
1983-88	5268	3372	8640	2532	4152	72+	32.46	
1988-92	5506	3524	9030	2294	3762	67+	29.41	
1992-98	6980	4467	11447	820	1345	62+	10.51	
1998 up	7800	4992	12792			55+		
Post	Chief Engineer							
Period	Pension	DR-64%	Total	Diff in pen.	Diff in Tot	Appropriate age	Percent. of increase	
Pre 1978	5241	3354	8595	3759	6165	82+	41.77	
1978-83	4794	3068	7862	4206	6898	77+	46.73	
1983-88	6090	3898	9988	2910	4772	72+	32.33	
1988-92	6352	4065	10417	2648	4343	67+	29.42	
1992-98	7831	5012	12843	1169	1917	62+	12.99	
1998 up	9000	5760	14760			55+		
Scale of an Assistant Executive Engineer is 7450-11475								
The basic pension of an Assistant Executive Engineer is Rs.5,600/-								

8.1.03 A Chief Engineer who retired from service in 1975 if he has the misfortune of living 30 years after superannuating, receives a basic pension which is less than that of an Assistant Executive Engineer retiring in 2005. This is

obviously as a result of periodical enhancement of salary compensating the serving employees with reference to increasing cost of living as assessed by the various Pay Commissions.

Comparison of increase in pay									
Sl. No	Pay Revisions	UDC		Junior Superintendent		Senior Superintendent		High School Asst Gr II	
		pay	increase %	pay	increase %	pay	increase %	pay	increase %
1	1978	390	0	700	0	850	0	420	0
2	1983	740	90	1200	71	1420	67	780	86
3	1988	950	144	1530	119	1770	108	1000	138
4	1992	1200	208	2000	186	2525	197	1350	221
5	1997	4000	926	6800	871	7950	835	4600	995

8.1.04 The enhancement in remuneration of an employee holding a particular rank covering a span of 28 years shows an increase as shown in the statement. While there is an increase of 926% in the basic pay in the case of an Upper Division Clerk and 871 % in the case of a Junior Superintendent and 835% in the case of Senior Superintendent and 995% in the case of a High School Assistant the basic pension of those retiring from corresponding ranks increased only by approximately 336% during the period from 1978 to 2005.

8.1.05 This upward revision is not as a result of any increase in volume of work being entrusted nor of higher responsibilities. By providing relief to a retired employee to compensate him against increasing cost of living by adding Dearness relief to his pension, the Government has universally accepted the principle of granting additional benefits to a retired employee consistent with the erosion in the value of the rupee. Pay Revision Commissions are also set up by the government to review the existing emolument structure of the employees on account of increasing cost of living and also the upward movement of quality of living as indicated by the physical quality living index. In that case it is only reasonable and logical apart from satisfying a legal right as pronounced in the ruling of the Supreme Court and provisions enshrined in Articles 14 and 300 (A) of the Constitution of India that the inter-generational gap in pensions existing amongst pensioners on account of time is eliminated. It is therefore recommended that the concept of “one rank one pension” irrespective of the date of retirement, subject to modifications suggested to eliminate problems arising out of implementation be accepted.

8.1.06 It is also relevant to note the recommendation of the Kerala Legislative committee on non official bills in their 36th report suggesting 50% of the basic pay in the revised scales of pay to Pensioners who held corresponding

rank depending on the extent of their full qualifying service (extract of the report) .

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.

8.1.07

Even the earlier two pay commissions, seriously considered this proposition but deferred 'it's' adoption on considerations of the problems in implementing on account of the difficulty in reconstruction of the service records of persons who retired 20 to 30 years ago. But a detailed scrutiny of a service record may not be required and the PPO book that is available is more than sufficient to determine the pension based on the simple calculation of the percentage of the basic pay of the revised scale of the rank held by the pensioner depending on the length of qualifying service. Clarifying it further an employee retiring after 30 years or more of qualifying service will be entitled to 50% of the basic pay of the revised scale if he had drawn 10 months or more of salary in the scale of corresponding rank irrespective of the time of his superannuation. This percentage will vary downwards depending on the length of qualifying service. The need to resort to this solution in fixing pension on the basis of minimum of the revised scale is required only in the case of pensioners retiring prior to the effective date of implementation of recommendations of this Commission. The retirees who retire after this date will have the benefit of the new scales and their pension determined on the existing formula relating to qualifying service and 10 months average pay.

8.1.08 We are conscious of the possible claim of a pensioner with regard to the increments earned by him in the scale and corresponding refixation in the revised scale. This will involve detailed study of service records, reconstruction of which is cumbersome and time consuming as records may not be available on account of passage of time. Calculation and refixation of notional pay based on length of service in a particular rank may result in some monetary loss to some of the employees. Restoration of pension based on the revised basic pay of the rank held should provide them the long awaited relief and satisfaction. This also is the norm adopted by Government of India in bringing near parity in pension, with reference to positions held at the time of retirement. Pensioners will also be eligible for Dearness Relief as applicable to the basic pay determined on the above principle, and other permissible benefits.

PENSION PAYMENTS AS A PERCENTAGE OF OWN REVENUE RECEIPTS OF STATE GOVERNMENTS

| | States | 1990-91 | 1991-92 | 1992-93 | 1993-94 | 1994-95 | 1995-96 | 1996-97 | 1997-98 | 1998-99 | 1999-00 | 2000-01 | 2001-02 |
|----|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1 | Andra Pradesh | 9.6 | 10.2 | 9.9 | 9.8 | 13 | 15.6 | 15.4 | 12.8 | 14 | 14.5 | 17.9 | 14.1 |
| 2 | Arunachal Pradesh | 9.7 | 7.4 | 10.8 | 7.3 | 9.2 | 11.6 | 15.9 | 26.3 | 41.9 | 48.2 | 56.3 | 35.7 |
| 3 | Assam | 7 | 10.8 | 10.7 | 13.9 | 16.8 | 17.4 | 19.6 | 19.6 | 21.1 | 31 | 34.7 | 34.8 |
| 4 | Bihar | 9.8 | 12.1 | 10.4 | 9.9 | 11.4 | 19.2 | 21.2 | 27.2 | 26.8 | 26.4 | 44 | 63.5 |
| 5 | Chhattisgarh | - | - | - | - | - | - | - | - | - | - | - | 16.8 |
| 6 | Goa | 5.4 | 4.5 | 4.4 | 3.9 | 4 | 2.9 | 3.7 | 3.1 | 6.3 | 6.2 | 6.6 | 6.8 |
| 7 | Gujarath | 7.3 | 5.8 | 5.6 | 5.6 | 6.1 | 6.6 | 8 | 8.7 | 11.9 | 13.6 | 11.6 | 11.5 |
| 8 | Haryana | 4.5 | 4.5 | 5.6 | 4.1 | 2.6 | 3.8 | 4.6 | 5.2 | 11.4 | 12.3 | 9.9 | 9.9 |
| 9 | Himachal Pradesh | 21 | 19.3 | 21.5 | 20.4 | 19.3 | 22.5 | 22.6 | 23.7 | 28.6 | 26.5 | 43.2 | 39.8 |
| 10 | Jammu & Kashmir | 17.5 | 15.5 | 14.6 | 14 | 13.7 | 15.3 | 23.6 | 25.3 | 52 | 42 | 45.5 | 49.2 |
| 11 | Jharkhand | - | - | - | - | - | - | - | - | - | - | - | 17.1 |
| 12 | Karnataka | 9.4 | 8.4 | 8.9 | 9 | 9.2 | 8.6 | 10.1 | 10.5 | 11.6 | 16.5 | 14.8 | 15 |
| 13 | Kerala | 19 | 17.8 | 17.2 | 17.4 | 17.7 | 18.3 | 17.1 | 18.1 | 22.2 | 31.6 | 29.6 | 28.4 |
| 14 | Madhya pradesh | 6.5 | 6.9 | 6.7 | 8.1 | 8.6 | 10 | 11.2 | 11.4 | 16.6 | 14.5 | 13.1 | 16 |
| 15 | Maharashtra | 4.1 | 4.2 | 4.3 | 4.3 | 4 | 4.4 | 5.1 | 5.3 | 5.4 | 7.5 | 8.4 | 10 |
| 16 | Manipur | 22.8 | 69.8 | 48.4 | 46 | 34.7 | 44 | 63.4 | 70.6 | 86.3 | 176 | 140 | 174 |
| 17 | Meghalaya | 11.7 | 11.5 | 15.1 | 16.2 | 14.5 | 11.9 | 16.4 | 21.3 | 25.4 | 21.4 | 26.8 | 18.5 |
| 18 | Mizoram | 2.6 | 12.6 | 14.1 | 18.3 | 19.7 | 20.1 | 27.4 | 30.2 | 37.4 | 47.3 | 72.3 | 61.8 |
| 19 | Nagaland | 16.7 | 21.4 | 21.1 | 71.5 | 33.3 | 54.7 | 44.1 | 42.6 | 50.4 | 57.9 | 87.5 | 87.4 |
| 20 | Orissa | 8.6 | 10.1 | 10.6 | 11.4 | 10.6 | 11.1 | 13.9 | 16.1 | 23.2 | 28.4 | 29 | 31.8 |
| 21 | Punjab | 8.2 | 4.5 | 7.5 | 7.5 | 4.7 | 6.3 | 7.4 | 8 | 15.1 | 18.1 | 14.3 | 13.3 |
| 22 | Rajasthan | 7.7 | 7.9 | 7.5 | 8.3 | 8.3 | 7.5 | 10.9 | 12 | 16.6 | 21.9 | 24.2 | 23.5 |
| 23 | Sikkim | 3.7 | 4.5 | 4.6 | 6.9 | 0.9 | 0.6 | 0.6 | 0.6 | 1.4 | 1.5 | 5.2 | 1.8 |

| | | | | | | | | | | | | | |
|----|---------------|------|------|------|------|------|------|------|------|------|------|------|------|
| 24 | Tamil Nadu | 9.9 | 8.3 | 9.9 | 9.8 | 9.6 | 9.8 | 12.1 | 13.1 | 15.7 | 21.9 | 20.9 | 20.9 |
| 25 | Tripura | 41.7 | 43.3 | 40.6 | 46.1 | 45.3 | 41.6 | 44.3 | 54.6 | 53.6 | 62.4 | 67.2 | 68.3 |
| 26 | Uttaranchal | - | - | - | - | - | - | - | - | - | - | - | 2.5 |
| 27 | Uttar Pradesh | 6 | 6.4 | 8.9 | 7.3 | 9.4 | 9.2 | 11.7 | 12.7 | 18.9 | 18.1 | 16.7 | 16.4 |
| 28 | West Bengal | 7.8 | 8.1 | 8.9 | 10.5 | 8.9 | 10.4 | 13.4 | 15.9 | 19.6 | 27.8 | 27.2 | 31 |
| | All States | 7.9 | 7.7 | 8.3 | 8.2 | 7.9 | 9 | 10.4 | 11 | 14.3 | 17.1 | 17 | 17.2 |

8.1.09 According to the information available the following States have adopted the pension scheme that is applicable to Government of India.

| Sl.No. | Name of States | Order No.& Date |
|--------|------------------|--|
| 1. | West Bengal | Order No.1128/F(Pension) dated 27.10.1998 |
| 2. | Rajasthan | Order No.F 15(2)/FD(Rules)/98 dated 21.03.1998 |
| 3. | Punjab | Order No.IFP III/8825 dt. 18-08-1998 |
| 4. | Orissa | Order No.25452/F.Pen.17/98 dt. 12.06.1998 |
| 5. | Uttar Pradesh | OrderNo.SA.3.1721/X-308/97dt.23-12-1997 |
| 6. | Jammu & Kashmir | Order No.46 F/1998 dt. 19.01.1998 |
| 7. | Gujarat | Order No.PGR/1098/6/M dt. 20.01.1998 |
| 8. | Himachal Pradesh | Order No.Fin.(Pen)A(3)1/96dt. 31.08.1998 |
| 9. | Madhya Pradesh | Order No.B dt.25-06-1998 |
| 10. | Tamil Nadu | Order No.174 dt. 21-01-1998 |

From the expenditure of these States on pension as against the State revenue, it is evident that the States which brought about this reasonable reform of one rank one pension were not out weighed by the liability arising out of this enhancement, but inspired by the satisfaction derived by large number of people who served the government with dedication and distinction.

Re-employment Pay:

8.1.10 When a retiring government servant is re-employed by the government his remuneration may be fixed bearing in mind pension and dearness relief being drawn by him. He will therefore be entitled to draw remuneration at the rate or scale in which he is appointed minus the pension and dearness relief thereon. The existing rule in this regard therefore does not require any change.

Minimum Pension:

8.1.11 In the case of pensioners with lesser number of years of service, especially in the case of lower category of employees the eligible pension would be much lower. To help those pensioners government fixed a minimum limit for pension and the existing rate is Rs.1275/- per month. The Commission recommends enhancing the limit to Rs.2400/- per month.

Family Pension:

8.1.12 Family pension is sanctioned to the family of an employee after the pensioner's death/ demise of the employee while in service. It is sanctioned in two rates; Normal rate and Higher rate. Normal rate is 30% of pay last drawn by the retired employee subject to a minimum pension of (Rs.1275/-). Higher rate (twice the normal rate of family pension limited to pension) to the family pensioners is granted under the following circumstances.

1. Death of the employee while in service. In that event higher rate of family pension will continue for 7 years from the commencement of pension and there after it becomes normal family pension.
2. In the event of death of an employee immediately after retirement higher rate of family pension is granted to the beneficiary for a period of 7 years from the date of retirement and thereafter it reverts to the normal rate.

These benefits are subject to the condition that family pension sanctioned under the above mentioned circumstances should not exceed 50 % of the last pay drawn by the deceased or retired employee as the case may be.

8.1.13 Irrespective of the entitlement of family pensioner to only 30% of the pay last drawn by the pensioner the government fixed a minimum family pension of Rs.1275/-per month as many pensioners in this category would have drawn much lower pension. This minimum may be enhanced to Rs.2400/- per month. This enhancement would also absorb the interim relief of Rs.100/- p.m already granted.

8.1.14 The Commission recommends to continue the existing rules and conditions for sanctioning Family pension.

Minimum benefit:

8.1.15 As there are multiplicity of scales and their overlapping and also on account of various grades in the same rank, if by any chance the pension calculated under the new formula falls below the present pension that is being drawn by the pensioner his or /her pension be fixed with a minimum benefit of Rs.200/- per month.

Qualifying service:

8.1.16 Several representations were made for reducing the period of qualifying service entitling the government servant to full pension. If pension is a right secured as a result of long and loyal service, the present limit of 30 years is not an unreasonably long period for entitling a person with full pension. Even after 30 years with the present trend of increased longevity many retired government servants take up profitable assignments with the permission of the government or otherwise. Here the experience and maturity gained at the expense of the government is encashed elsewhere. If the period is further reduced government will become a transit point for birds of passage. We

therefore do not agree to the suggestion of reducing the length of service for eligibility for full pension.

Base for pension:

- 8.1.17** The suggestion of associations to accept the last monthly pay drawn as the basis for determination of the pension can only result in uncontrollable malpractices. In order to benefit an employee a senior colleague can proceed on a months leave either on account of friendship or relationship or goodwill or on other considerations enabling the Junior colleague to secure the next higher grade salary as to enable him to draw a higher pension which will last his life time and beyond by way of family pension. When pension itself is treated as an obligation of the employer on the basic principle of long loyal service rendered by the pensioner during the best part of his life, including the rank from where he is retiring, considering one months remuneration is not a rational proposition. Therefore the present formula of arriving at pension on the basis of averaging the pay (as applicable for pension calculation) of 10 months preceding superannuation should be continued.

Qualifying period for proportionate pension:

- 8.1.18** The underlying principle governing pension is the fact that it is a consideration provided to an employee after he ceases to be in the employment on superannuation for the long service rendered by him. If that period is limited to 5 years or 7 years Government will have any number of people entering service and leaving after completing the eligibility period of 5 years of service or even more for better pastures and government service will become a temporary shelter or a training centre for people to seek better opportunities elsewhere with a lifelong remuneration from the government. There is a need for continuity of service, and benefit of the training provided by the government and experience achieved should come to the benefit of the Government which provides the employment.

- 8.1.19** Another argument for reducing the qualifying period for becoming eligible for full pension is delayed entry into government service on account of the procedural formalities, resulting in appointments becoming effective at the age of 35 to 40 only. So the time available for rendering service to the Government before the present age fixed for superannuation, gets considerably reduced making it impossible for an employee to attain full qualifying service. The remedy to this problem does not lie in reducing the period of qualifying service or in enhancing the age of superannuation. Actually this is a very serious issue where the best productive period of life is wasted, waiting or dreaming for a Government employment. When an individual can be initiated into a job, trained properly to ensure his suitability for the same and moulded to become a competent, efficient person at the age of 21 to 24, he spends that time as a dreamer aspiring to get an employment

in the Government. One need not expect the best from this individual in terms of service to the Government or to the people. This is colossal waste of man power and human resource. There are instances where aided school teachers accept government appointment as teachers losing 10 to 12 years of seniority, grade pay and other benefits purely because it is a government employment. There is an undue attraction to secure government employment probably because of the feeling, once in government the service till you retire is protected. In the case of teachers cited above they are eligible for the same salary and also pension. In spite of this fact their seniority in service is squandered for a position in Government, junior in rank and salary than the one held by them. This speaks volumes about the benefit of positions in government.

- 8.1.20** Personal staff of Ministers with lesser qualifying service have been made eligible for pension and this is cited as a precedent for the claim. This cannot form the basis for demands by employees recruited by Government for longer period of service and to ensure continuity in certain special areas. The case of personal staff of Ministers who are brought along with them because of their political affinity or acquaintance to enable them to perform certain political duties in addition to governmental responsibilities stand on a different pedestal. Men who deal with representatives of parties has become a necessity for the Minister and the tenure for this appointment is coterminous with that of the Minister. These exceptions cannot constitute a Rule. We therefore reject this suggestion. The existing rules in this regard shall prevail.

Percentage of Pension:

- 8.1.21** When past service is the consideration behind the grant of pension providing anything beyond 50 percent of the salary as pension would be a temptation for people to obtain retirement much before they attain the age of superannuation and engage themselves in more profitable activities, while the Government continues to dole out substantial amount by way of pension to them. In addition, pensioners are frequently eligible for Dearness Relief which is revised frequently based on the cost of living index. Therefore there is no justification for enhancement of percentage of pension particularly when the Dearness Relief gets revised proportionate to expansion in the cost of living. The formula for calculating pension as it exists today shall continue.

Rules for revision:

- 8.1.22** The revision of Pension/Family pension takes effect from the date of implementation of the recommendation.

- 8.1.23** The revision formula for fixation of pension is as follows:
To the existing pension add 59% of Dearness Relief, 6% of pension as additional benefit as is being made applicable to serving employees be

added. If the total amount is less than 50% of the minimum of the revised scale of the equivalent post, the pension may be stepped up to 50% of the minimum of the revised scale. If it is greater than 50% of the minimum of the revised scale of the equivalent post, fix it at the immediate next stage of the revised scale and then use the existing pension calculation formula based on qualifying service (stages are detailed in Schedule I). Pensioners with lesser qualifying service are eligible only for proportionate pension. If the designations are not exactly matching with the latest revisions, pension should be fixed based on the corresponding scale of pay.

- i) Proportionate pension means the maximum pension admissible for any particular stage multiplied by the Qualifying Service factor ($^{QS}/_{30}$). A detailed table for proportionate pension is included as Schedule I.
- ii) While making such calculations, a minimum benefit of Rs.200/- should be ensured and the pension fixed should be a stage in the schedule.
- iii) DR in the revised pension is 5% subject to increase from time to time as admissible to Government employees.
- iv) If in any case the amount so arrived at becomes less than the minimum pension (Rs.2400/-), it should be enhanced to the level of the revised minimum pension. These rules are not applicable to ex-gratia pensioners and Part Time Contingent pensioners for whom separate provision has been made.
- v) Family pension should be calculated as 30 % of the actual pay as detailed above. A detailed table for Family pension is attached as Schedule II. Here also minimum benefit of Rs.200/- should be ensured and the Family pension fixed should be a stage in the schedule.
- vi) In the case of those drawing Family pension at the minimum rate and the required details are not available for revised calculation, it should be fixed at the revised minimum Family pension.
- vii) Corresponding scales in the latest revision should be identified before fixing revised pension. In the event scale of pay and designation at the time of retirement are not readily available in the pension records, pension should be calculated as mentioned in para (8.1.23) above and be fixed corresponding to the nearest higher stage in the master scale. Any grievance in this regard can be entertained, if the concerned pensioner produces relevant records as proof, of his claim. Scales of pay which existed previously are included as Schedule III.

Worked out examples are included as Schedule IV

8.1.24 In the case of employees who retired or are retiring after the implementation of the recommendation, the existing rules will continue for calculation of pension ie. pension will be $\frac{1}{2} \times \text{Average Emoluments} \times ^{QS}/_{30}$.

8.1.25 For those who retired in the first 9 months after the effective date of pay revision, for the calculation of Average Emoluments pay in the pre-revised scale (9 months or less) should be stepped up to the revised scale.

- 8.1.26** Existing rules and regulations will continue in the case of Pensioners coming under UGC/AICTE scheme and who are governed by State Government pension rules .

Data Collection:

- 8.1.27** One of the major hurdles experienced by the Commission while on the process of revision is the non-availability of actual data relating to pensioners. The Commission is of the view that Government should take immediate steps for the collection of data in a digitized manner by the pension disbursing agencies.

COMMUTATION:

- 8.1.28** The permissible Commutation of Pension at present is 33¹/₃% of the pension to be restored on completion of 12 years of retirement, as against 15 years of retirement applicable to central government pensioners. Representations were received from organizations and associations seeking changes in these rules as detailed below.

- a. There is need to increase the percentage of pension to be commuted.
- b. The restoration of full pension after commutation should be effected at an earlier stage than 12 years.
- c. On the event of death of pensioner when family pension is sanctioned commutation as is prevalent at the time of retirement of Government Employee should also be granted to family pensioner proportionate to the family pension.

- 8.1.29** Commutation is a facility extended by the employer to a pensioner to enable him to have a lump sum for any eventuality requiring additional expenditure towards his personal obligations at the time of retirement by disbursing to him a portion of the pension in advance commutating the sum on the basis of a formula. If this percentage is increased it will add to the burden of the State. But once commutation is sanctioned on the basis of the determined period, the quantum will not change even if there is pay hike or pension hike in the intervening period. Therefore a reasonable enhancement up to 40% of pension can be considered as the government is not likely to suffer additional monetary liabilities. Therefore we recommend enhancement of commutation to 40% of the pension as against 33¹/₃ in vogue today.

- 8.1.30** There is no justifiable reason to revise downward the period of 12 years for restoration of full pension after commutation. The pensioners of Kerala are beneficiaries to the extent of 3 years as against Central Government employers and those of many other States in securing restoration of full pension. The benefit on account of commutation also loses its significance if this period is further reduced as the amount that becomes available in lump sums at the time of retirement will diminish. The longer period of restoration is better for the employee as the risk involving death during the intervening period is taken care of by drawing commutation pension in advance.

8.1.31 Commutation is a benefit granted to a pensioner in view of his service to the Government as a special gift. Family pension is another welfare measure sanctioned by the State to the dependant of the pensioner, in most cases being the spouse, to lead a reasonable life even in the absence of the bread winner. It is also detrimental to the interest of the family pensioner who desires to have a monthly payment rather than a lump sum payment. Therefore we do not subscribe to the view to have family pension also commuted.

Death Cum Retirement Gratuity:

8.1.32 The pensioners as well as the employees presently working in the government demand a drastic increase in the death cum retirement gratuity benefits. In Kerala it has since been increased to Rs.2.80 lakhs. The limit of DCRG has undergone enhancement from Rs.60,000 as it existed on 31.03.94 to Rs.80,000, Rs.1,00,000/- and later to Rs.2.8 Lakhs. Eligibility for gratuity commences from completion of 5 years of service. There is a demand that this eligibility period is also reduced. An employee who has got a full qualifying service of 33 years is entitled to 16 ½ months pay as DCR Gratuity on retirement subject to a ceiling of Rs.2.8 lakhs. The present maximum in the highest state scale is Rs.19,900/- and if it is multiplied to 16 ½ times it would come to Rs.3,28,350/-. It is therefore reasonable to enhance the maximum limit of gratuity from the present Rs.2.8 lakhs to 3.30 lakhs.

8.1.33 But before parting with the subject it is worth while considering the linkage of DCRG with insurance on confirmation of the employee into the service . A DCR insurance cover on payment of an annual premium by the Government which may be even less than 16½ days salary at that point of time, would entitle the insured for full gratuity amount even if misfortune visits him while in service by death before completing the eligible 5 years of service or even completing qualifying service. This is an extremely useful scheme for Government employees. For the government also it is advantageous as it is required to pay the premium only on the basis of pay at the time of payment of premium. DCRG on retirement is calculated on the basis of the last pay drawn by the employee. Therefore the total cash out flow of the Government will be much less when compared with the operation of the existing scheme though the cash it has to pay yearly and on time may at the most for a short time affect the ways and means position. But the benefit that accrues to the employee and the government is substantially high.

Terminal Surrender

8.1.34 Present rules stipulate that when a person retires from service he can encash 300 days of Earned Leave standing to his credit. The Commission discussed the demands received for encashing Earned Leave without limit. However, taking into account the general trend of surrendering leave during the tenure

of an employee and the recommendation that LTC may also be allowed, the Commission felt that there is no need to increase the limit of Earned Leave that can be encashed at the time of retirement.

Ex-gratia Pensioners & Part time contingent Pensioners :

8.1.35 There are certain categories of employees drawing pension by way of exgratia or otherwise where the pension is not determined on the basis of averaging 10 months of pay immediately preceding retirement and the extent of qualifying service. Exgratia pension is granted in varying scale based on the length of employment from 3 years to 9 years. The Commission recommends an adhoc increase of 10% in the pension of these categories.

8.1.36 Another group of pension beneficiaries drawing meagre pension are part time contingent employees who draw pension ranging between a minimum of Rs.425/- p.m and maximum of Rs.850/- p.m and Family pension ranging between Rs.375/- p.m & Rs.750/- p.m.. The Commission recommends to enhance the rates to Rs.800/- & Rs.1500/-and Rs.700/- & 1200/- respectively.

Gratuity of Part time contingent pensioners:

8.1.37 As far as gratuity is concerned with regard to part time contingent employees the present system may continue.

Minimum benefit to Part time contingent pensioners:

8.1.38 A minimum benefit of Rs.125/- be ensured in the case of part time contingent pensioners.

8.1.39 Patient employees working in Leprosy Sanatoriums are recommended to be included under the part time contingent employee category. With this change, these employees also become eligible for pension and family pension after retirement. But those who retired earlier are only eligible for a consolidated amount of Rs.200/- as pension. The Commission recommends applicability of Part time contingent pension to these pensioners proportionate to the length of service and the present rates of pension. These benefits will be available to them prospectively only.

8.1.40 In all the recommendations relating to pension the enhanced portion of the pension would absorb the already sanctioned and disbursed interim relief amount.

II Medical Assistance Scheme for Pensioners

8.2.01 The facilities available for a pensioner to obtain medical assistance in the State is negligible. As a former employee of the State he is supposed to get free medical attention in all Government hospitals. The state of affairs of the

Government hospitals is such that if one can afford he would choose to avoid treatment in these places. The amount granted to a pensioner towards medical care is only Rs.50/- per month and for this also he becomes eligible only after attaining the age of 65. At an advanced age, where in some cases the present state of health of a pensioner is directly relatable to the nature of duties he performed while in service, he is prone to fall sick more frequently than before, he deserves better medical assistance than what is available today. The expenditure is bound to be enormous if a system of medical reimbursement is introduced as is applicable to the serving employees apart from the difficulties involved in scrutinizing and admitting the claims. Though an attempt has been made by the Government through a contributory welfare mechanism to provide relief to pensioners and corresponding deductions were also made for some period from pensioners who expressed their willingness to join the scheme, unfortunately the scheme itself had its death while in infancy.

8.2.02 The ideal system that can ameliorate the grievances of the pensioners in this regard is to have an arrangement like the Central Government health scheme. This scheme operates on a subscription obtained from an employee proportionate to his pension at the time of retirement on his willing participation in this scheme and thereafter he is provided medicines free of cost, and reimbursement for hospitalisation, though the contribution provided by the pensioner constitutes only a portion of the expenditure incurred by the Government. The original contribution serves only as an insurance against his medical needs. But the CGHS does not operate at every place nor do they have hospitals spread through out the length and breadth of the country. In some places even without hospitals, dispensaries function where medicines are provided mainly on authorised prescriptions or expenditure reimbursed for inpatient treatment in recognised hospitals under the supervision of empanelled Doctors. But Kerala government which has its own problem on account of the slower GSDP growth, consequent lower revenue receipts and excessive expenditure on account of its pay outs by way of salaries, pensions and debt servicing the present budget provisions towards State health care is inadequate to meet the demands. Therefore to venture into a scheme corresponding to CGHS is an impractical proposition.

8.2.03 Another alternative the Commission has considered is the prospect of diverting the present monthly allowance of Rs.50/- or the proposed revised allowance into a health insurance scheme. Medical Insurance presently admits claim only in the event of hospitalisation. The Insurance Regulatory Authority of India can be persuaded to relax this stipulation enabling out patients without hospitalisation eligible for insurance benefits with certain stipulations. Commencement of insurance under the medi claim category at an advanced age may involve a higher premium and perhaps a matching contribution by the pensioner may become sufficient for insurance. If the pensioner is an income tax assessee he is eligible for corresponding rebate in

the income. Initiating insurance at the age of 70 and above is next to impossible under the present dispensation. One suggestion that can be considered is the system of medical insurance instead of medical reimbursement while in service. This will lighten the burden of the Government to scrutinize and sanction medical reimbursement. Presently the funds available under the budgetary provisions for medical reimbursement for employees and the amount disbursed is totally inadequate and the scheme in many departments remain only in paper as reported by the employees. If the funds for medical reimbursement and risk allowance are combined and with a matching contribution by the employee it is possible to insure the Government employees in Kerala both against accidents, risk and medical treatments. With the spread of medical facilities in the private sector and its availability almost at every place in Kerala adequate medical care is a distinct possibility than what is presently available to employees. It is being suggested not only as benefit to employees presently working in the Government but also bearing in mind the fact that continuity of medical insurance policy at a comparatively reasonable premium on retirement and even after attaining the age of 70 will not become a barrier in extending this medical insurance. This is a matter which can be seriously explored.

- 8.2.04** Since this is only a proposal, study, examination and implementation is time consuming, we suggest an enhancement of the present medical allowance of Rs.50/- p.m. to Rs.100/- p.m as is being given to Central Government pensioners in areas where CGHS scheme does not operate. Family pensioner's also be granted the same allowance of Rs.100/-. The age limit of 65 for entitlement of this allowance presently in vogue be removed and both pensioners and family pensioners become eligible for this allowance from the very first month of their pension.

III Pension Trap

- 8.3.01** The volume of pension disbursement in the State has reached the phenomenal level of 1/3rd of the State revenue and this is likely to snow ball into levels where the State exchequer may not have funds for anything other than providing salaries to its employees and pension to those who attained superannuation. When compared with many other States in India, the increase in pension pay out in Kerala is much more pronounced, the reason being better health care, the resultant longevity in the State, and also the State's commitment towards providing pension to large number of employees in aided institutions. An exercise that was undertaken under the aegis of the Reserve Bank of India to study the pension liabilities of the State, revealed the need for structural and parametric changes in the present pension scheme. It is estimated that based on the experience of the compounded growth rate of 23.5 percent observed during the period 1980-81 to 95-96, the consolidated pension payment of the State governments may reach as high as around

Rs.1,88,000 crores in 2010-11 (All India). The following table will show the percentage of State wise pension against States own revenue receipts.

**State-wise Pension Payments as a percentage of
States' own Revenue Receipts**

| States | 1980-90 | 1990-95 | 1995-00 | 2000-01 | 2001-02 |
|-------------------|---------|---------|---------|---------|---------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Andra Pradesh | 6.1 | 10.5 | 14.5 | 17.9 | 14.1 |
| Arunachal Pradesh | 5.7 | 8.9 | 28.8 | 56.3 | 35.7 |
| Assam | 3.9 | 11.9 | 21.8 | 34.7 | 34.8 |
| Bihar | 5.3 | 10.7 | 24.2 | 44.0 | 63.5 |
| Chhattisgarh | - | - | - | - | 16.8 |
| Goa | 4.3 | 4.4 | 4.5 | 6.6 | 6.8 |
| Gujarath | 4.4 | 6.1 | 9.7 | 11.6 | 11.5 |
| Haryana | 3.2 | 4.3 | 7.5 | 9.9 | 9.9 |
| Himachal Pradesh | 8.1 | 20.3 | 24.8 | 43.2 | 39.8 |
| Jammu & Kashmir | 8.4 | 15.1 | 31.6 | 45.5 | 49.2 |
| Jharkhand | - | - | - | - | 17.1 |
| Karnataka | 8.3 | 9.0 | 11.4 | 14.8 | 15.0 |
| Kerala | 12.6 | 17.8 | 21.4 | 29.6 | 28.4 |
| Madhyapradesh | 3.8 | 7.4 | 12.7 | 13.1 | 16.0 |
| Maharashtra | 3.2 | 4.2 | 5.5 | 8.4 | 10.0 |
| Manipur | 17.9 | 44.3 | 88.0 | 140.1 | 173.6 |
| Meghalaya | 5.7 | 13.8 | 19.3 | 26.8 | 15.8 |
| Mizoram | 13.2 | 13.5 | 32.5 | 72.3 | 61.8 |
| Nagaland | 6.7 | 32.8 | 50.0 | 87.5 | 87.4 |
| Orissa | 5.7 | 10.3 | 18.6 | 29.0 | 31.8 |
| Punjab | 4.5 | 6.5 | 11.0 | 14.3 | 13.3 |
| Rajasthan | 6.5 | 8.0 | 13.8 | 24.2 | 23.5 |
| Sikkim | 2.4 | 4.1 | 0.9 | 5.2 | 1.8 |
| Tamil Nadu | 5.6 | 9.5 | 14.5 | 20.9 | 20.9 |
| Tripura | 15.3 | 43.4 | 51.3 | 67.2 | 68.3 |
| Uttaranchal | - | - | - | - | 2.5 |
| Uttar Pradesh | 4.0 | 7.2 | 14.1 | 16.7 | 16.4 |
| West Bengal | 5.0 | 9.0 | 17.4 | 27.2 | 31.0 |
| All States | 5.2 | 8.0 | 12.4 | 17.0 | 17.2 |

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

The States pension liability is very high when compared with its immediate neighbours.

8.3.02 As against this the total revenue receipts of the States recorded a growth of only 15.5 percent. If this historical growth rates are indicators the ratio of pension payments to revenue receipts of the States would show a significant growth in the period ahead. While there may be efforts and measures to augment revenue receipts simultaneous expenditure control also assumes critical importance. One of the areas that require immediate attention is the containment of mounting unfunded pension liabilities of the State. Therefore restoration of fiscal stability demands drastic reforms of the present pension payment system. This is likely to be opposed by the employees of the State. But the responsibility of the State to the future generation cannot be sacrificed before vested interests and groups.

8.3.03 As indicated in the Union budget for 2001-02 which envisaged the new pension scheme based on defined contribution for new recruits entering government service after October 1st 2001, the Central Government has already brought about structural changes in the pension scheme moving away from the concept of pay as you go to defined contribution system. We recommend the adoption of contributory system as is being adopted by the Central Government with regard to the new entrants to State government service at the same rate of contribution by the employer and the employee namely 10% each. Another contributory fund purely at the option of the employee with his contribution alone can be set up permitting withdrawals, while the contributory first fund will permit only final withdrawal. The system and method of fund management will have to be worked out. Limitations of time did not permit the Commission to study and go into details in this regard. It is perhaps useful to set up a committee to study this issue and make suitable recommendations regarding the management of the fund so constituted consistent with the State's socio-economic background.

8.3.04 The delayed sanction of pension on superannuation and also the time that is consumed in the disbursement of DCR Gratuity was brought to the notice of the Commission. Several anomalies also creep in while determining the quantum of pension which if not resolved on time will cause long standing damage to the interest of the pensioner. Since the total number of pensioners have reached a huge proportion of 60 percent of the employees working, it is necessary that a system is evolved to redress the grievances of pensioners. A pension Adalath as is the case in Tamil Nadu or department of pension and grievances as in the case of Central Government can be considered. It is the primary responsibility of the concerned departments to ensure that the pension papers are kept ready in advance as there is no confusion with regard to the date of superannuation, which is pre determined when the employee enters service. It is only in very rare cases that extension in service is given and

even that too the period of extension is well known ahead of the date of retirement. As is the practice in the Central Government the disbursement of gratuity can take place on the date of superannuation and so also the amount arising out of encashment of eligible leave. The pension payment order can also be handed over with in ten days if not the same day. Except proper planning nothing else is required to achieve this and it will be welcomed by the retiring employees with gratitude.

IV RETIREMENT AGE

8.4.01 The upper age limit for retirement from Government has been relaxed and it is presently 60 years in the Central Government, many public sector undertakings and in many other states. Kerala continues to retain 55 as the upper age limit to enter superannuation. The reason for not revising the age limit upward is the ever increasing unemployment problem in the State. While it is conceded that the Government is the biggest employer of the State, the number of employees presently serving the government is only approximately 5 lakhs.

No.of Pensioners and Expenditure thereon

| | | 2001-02 | 2002-03 | 2003-04 | 2004-05 |
|-----|----------------------------------|----------------|----------------|----------------|----------------|
| 1. | No. of Service Pensioners | 281000 | 284800 | 306497 | 328710 |
| | Percentage of Service Pensioners | 81 | 81 | 82 | 82 |
| 2. | No. of Family Pensioners | 65500 | 68400 | 69408 | 70358 |
| | Percentage of Family Pensioners | 19 | 19 | 18 | 18 |
| | Total | 346500 | 353200 | 375905 | 399068 |
| | Pension | | | | |
| 3. | Expenditure on | | | | |
| (a) | Govt. Employees | 683.09 | 1107.15 | 1239.6 | 1368.19 |
| (b) | Aided Institutions | 226.64 | 274.3 | 289.67 | 351.06 |
| (c) | Family Pensioners | 166.47 | 196.88 | 211.61 | 224.92 |
| (d) | Commuted value of Pension | 281.5 | 304.08 | 254.21 | 240.15 |
| (e) | Gratuity | 249.51 | 328.53 | 319.15 | 307.8 |
| (f) | Others (Money Order etc) | 18.55 | 13.72 | 16.02 | 21.23 |
| | Total | 1625.76 | 2224.66 | 2330.28 | 2513.35 |
| | No. of Government Employees | | 345414 | 355413 | 347887 |
| | Aided Institutions staff | | 147800 | 134599 | 138244 |
| | Total | | 493214 | 490012 | 486131 |
| 4 | Total Salary Expenditure | 4200.82 | 4678.99 | 5067.09 | 5345.57 |

| | | | | | |
|---|--|-------|-------|-------|-------|
| 5 | Pension Expenditure as a % of salary expenditure | 38.70 | 47.55 | 45.99 | 47.02 |
|---|--|-------|-------|-------|-------|

8.4.02 It is too much to expect that the vacancies caused by a few thousand pensioners would provide substantial relief to the problem of unemployment. If we go by statistics the number of pensioners in 2001-02 were 2,81,000 which has increased to 2,84,200 next year. But later there was a spurt in the number of pensioners in 2003-04 and 2004-05 to the extent of 21,697 and 22,213 respectively. The enhancement of the retirement age can therefore at the maximum affect fresh inductions to the extent of 22,000 aspirants for government job. In all probability it may also get reduced because several temporary appointees and casuals get themselves into some of the vacant slots. By retiring a person at the age of 55 we are suddenly eliminating from government, people who have attained considerable experience in government functioning and who have proved their mettle particularly when they continue to be healthy and active. We are actually providing experienced, educated, capable people both technical and non technical to the employment market by allowing them to retire from government with 50% of the remuneration per month. It is therefore advantageous to the government to allow them to continue in service provided their past record of service make them worthy of their continuance in the interest of the government. If they already have completed the qualifying service of 30 years at the age of 55 the government would be availing their further service at 50% of the salary only. We therefore feel that the talent nurtured, and moulded by the Government and the experience gained by virtue of their exposure over a period of time with governance should be utilised at least for another 3 years thus inching towards near parity with employees of the Central Government and some other state Governments.

8.4.03 Provision already existed in the KSR vesting the Government with powers to remove a person from service if he is found to be dishonest or is habituated to misconducting himself. The Rule 60 (A), Part-I, KSR which enabled the government to retire such employees has since been deleted. While the Government should retain the option of continuation of service beyond 55 years of age by 3 years to 58 years of age, an appropriate provision in KSR should be introduced to enable the government to allow only the most suitable, honest and efficient persons to head departments or hold important responsibilities. Therefore the continuance for 3 years beyond the age of 55 should be at the option of the government and should not be conferred as a right.

8.4.04 There can be reasonable apprehension that this option is likely to result in really honest and upright people, deriving the benefit as there is a possibility of this opportunity being used to patronise those who are near to the decision makers rather than exercising the option objectively and dispassionately.

8.4.05 Extension in service is an occasion used by the employer to eliminate the deadwood. But it has to be ensured that it is not arbitrary. Therefore proper criteria should be laid down and a high level committee for screening and recommending should ensure fairness and objectivity in this experiment. Any favouritism or adhocism can only demoralise the service. The option of the employer to continue an employee for another 3 years should also be available to the employee declining to avail additional service and opt to retire. Therefore on balance of consideration the unemployment problem arising out of this extension for another 3 years on the one hand and the benefit, government is likely to derive by continuing employees up to the age of 58 availing their expertise and experience, we would consider the latter option more beneficial to the State. Therefore we recommend extension of the age of retirement from 55 to 58 with the conditions stated above.

Schedule I

Table for calculation of Pension - for qualifying service range from maximum to 20 years

| Pay | Max
.pen | 29yrs | 28yrs | 27yrs | 26yrs | 25yrs | 24yrs | 23yrs | 22yrs | 21yrs | 20yrs |
|-------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 4300 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 4400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 4510 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 4630 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 4750 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 4870 | 2435 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 4990 | 2495 | 2412 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5120 | 2560 | 2475 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5250 | 2625 | 2538 | 2450 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5380 | 2690 | 2600 | 2511 | 2421 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5510 | 2755 | 2663 | 2571 | 2480 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5650 | 2825 | 2731 | 2637 | 2543 | 2448 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5790 | 2895 | 2799 | 2702 | 2606 | 2509 | 2413 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5930 | 2965 | 2866 | 2767 | 2669 | 2570 | 2471 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 6080 | 3040 | 2939 | 2837 | 2736 | 2635 | 2533 | 2432 | 2400 | 2400 | 2400 | 2400 |
| 6230 | 3115 | 3011 | 2907 | 2804 | 2700 | 2596 | 2492 | 2400 | 2400 | 2400 | 2400 |
| 6380 | 3190 | 3084 | 2977 | 2871 | 2765 | 2658 | 2552 | 2446 | 2400 | 2400 | 2400 |
| 6530 | 3265 | 3156 | 3047 | 2939 | 2830 | 2721 | 2612 | 2503 | 2400 | 2400 | 2400 |
| 6680 | 3340 | 3229 | 3117 | 3006 | 2895 | 2783 | 2672 | 2561 | 2449 | 2400 | 2400 |
| 6840 | 3420 | 3306 | 3192 | 3078 | 2964 | 2850 | 2736 | 2622 | 2508 | 2400 | 2400 |
| 7000 | 3500 | 3383 | 3267 | 3150 | 3033 | 2917 | 2800 | 2683 | 2567 | 2450 | 2400 |
| 7160 | 3580 | 3461 | 3341 | 3222 | 3103 | 2983 | 2864 | 2745 | 2625 | 2506 | 2400 |
| 7320 | 3660 | 3538 | 3416 | 3294 | 3172 | 3050 | 2928 | 2806 | 2684 | 2562 | 2440 |
| 7480 | 3740 | 3615 | 3491 | 3366 | 3241 | 3117 | 2992 | 2867 | 2743 | 2618 | 2493 |
| 7650 | 3825 | 3698 | 3570 | 3443 | 3315 | 3188 | 3060 | 2933 | 2805 | 2678 | 2550 |
| 7820 | 3910 | 3780 | 3649 | 3519 | 3389 | 3258 | 3128 | 2998 | 2867 | 2737 | 2607 |
| 7990 | 3995 | 3862 | 3729 | 3596 | 3462 | 3329 | 3196 | 3063 | 2930 | 2797 | 2663 |
| 8190 | 4095 | 3959 | 3822 | 3686 | 3549 | 3413 | 3276 | 3140 | 3003 | 2867 | 2730 |
| 8390 | 4195 | 4055 | 3915 | 3776 | 3636 | 3496 | 3356 | 3216 | 3076 | 2937 | 2797 |
| 8590 | 4295 | 4152 | 4009 | 3866 | 3722 | 3579 | 3436 | 3293 | 3150 | 3007 | 2863 |
| 8790 | 4395 | 4249 | 4102 | 3956 | 3809 | 3663 | 3516 | 3370 | 3223 | 3077 | 2930 |
| 8990 | 4495 | 4345 | 4195 | 4046 | 3896 | 3746 | 3596 | 3446 | 3296 | 3147 | 2997 |
| 9190 | 4595 | 4442 | 4289 | 4136 | 3982 | 3829 | 3676 | 3523 | 3370 | 3217 | 3063 |
| 9390 | 4695 | 4539 | 4382 | 4226 | 4069 | 3913 | 3756 | 3600 | 3443 | 3287 | 3130 |
| 9590 | 4795 | 4635 | 4475 | 4316 | 4156 | 3996 | 3836 | 3676 | 3516 | 3357 | 3197 |
| 9830 | 4915 | 4751 | 4587 | 4424 | 4260 | 4096 | 3932 | 3768 | 3604 | 3441 | 3277 |
| 10070 | 5035 | 4867 | 4699 | 4532 | 4364 | 4196 | 4028 | 3860 | 3692 | 3525 | 3357 |
| 10310 | 5155 | 4983 | 4811 | 4640 | 4468 | 4296 | 4124 | 3952 | 3780 | 3609 | 3437 |
| 10550 | 5275 | 5099 | 4923 | 4748 | 4572 | 4396 | 4220 | 4044 | 3868 | 3693 | 3517 |
| 10790 | 5395 | 5215 | 5035 | 4856 | 4676 | 4496 | 4316 | 4136 | 3956 | 3777 | 3597 |
| 11070 | 5535 | 5351 | 5166 | 4982 | 4797 | 4613 | 4428 | 4244 | 4059 | 3875 | 3690 |
| 11350 | 5675 | 5486 | 5297 | 5108 | 4918 | 4729 | 4540 | 4351 | 4162 | 3973 | 3783 |
| 11630 | 5815 | 5621 | 5427 | 5234 | 5040 | 4846 | 4652 | 4458 | 4264 | 4071 | 3877 |
| 11910 | 5955 | 5757 | 5558 | 5360 | 5161 | 4963 | 4764 | 4566 | 4367 | 4169 | 3970 |
| 12250 | 6125 | 5921 | 5717 | 5513 | 5308 | 5104 | 4900 | 4696 | 4492 | 4288 | 4083 |

| | | | | | | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 12590 | 6295 | 6085 | 5875 | 5666 | 5456 | 5246 | 5036 | 4826 | 4616 | 4407 | 4197 |
| 12930 | 6465 | 6250 | 6034 | 5819 | 5603 | 5388 | 5172 | 4957 | 4741 | 4526 | 4310 |
| 13270 | 6635 | 6414 | 6193 | 5972 | 5750 | 5529 | 5308 | 5087 | 4866 | 4645 | 4423 |
| 13610 | 6805 | 6578 | 6351 | 6125 | 5898 | 5671 | 5444 | 5217 | 4990 | 4764 | 4537 |
| 13990 | 6995 | 6762 | 6529 | 6296 | 6062 | 5829 | 5596 | 5363 | 5130 | 4897 | 4663 |
| 14370 | 7185 | 6946 | 6706 | 6467 | 6227 | 5988 | 5748 | 5509 | 5269 | 5030 | 4790 |
| 14750 | 7375 | 7129 | 6883 | 6638 | 6392 | 6146 | 5900 | 5654 | 5408 | 5163 | 4917 |
| 15130 | 7565 | 7313 | 7061 | 6809 | 6556 | 6304 | 6052 | 5800 | 5548 | 5296 | 5043 |
| 15510 | 7755 | 7497 | 7238 | 6980 | 6721 | 6463 | 6204 | 5946 | 5687 | 5429 | 5170 |
| 15890 | 7945 | 7680 | 7415 | 7151 | 6886 | 6621 | 6356 | 6091 | 5826 | 5562 | 5297 |
| 16270 | 8135 | 7864 | 7593 | 7322 | 7050 | 6779 | 6508 | 6237 | 5966 | 5695 | 5423 |
| 16650 | 8325 | 8048 | 7770 | 7493 | 7215 | 6938 | 6660 | 6383 | 6105 | 5828 | 5550 |
| 17100 | 8550 | 8265 | 7980 | 7695 | 7410 | 7125 | 6840 | 6555 | 6270 | 5985 | 5700 |
| 17550 | 8775 | 8483 | 8190 | 7898 | 7605 | 7313 | 7020 | 6728 | 6435 | 6143 | 5850 |
| 18000 | 9000 | 8700 | 8400 | 8100 | 7800 | 7500 | 7200 | 6900 | 6600 | 6300 | 6000 |
| 18450 | 9225 | 8918 | 8610 | 8303 | 7995 | 7688 | 7380 | 7073 | 6765 | 6458 | 6150 |
| 18900 | 9450 | 9135 | 8820 | 8505 | 8190 | 7875 | 7560 | 7245 | 6930 | 6615 | 6300 |
| 19350 | 9675 | 9353 | 9030 | 8708 | 8385 | 8063 | 7740 | 7418 | 7095 | 6773 | 6450 |
| 19800 | 9900 | 9570 | 9240 | 8910 | 8580 | 8250 | 7920 | 7590 | 7260 | 6930 | 6600 |
| 20250 | 10125 | 9788 | 9450 | 9113 | 8775 | 8438 | 8100 | 7763 | 7425 | 7088 | 6750 |
| 20700 | 10350 | 10005 | 9660 | 9315 | 8970 | 8625 | 8280 | 7935 | 7590 | 7245 | 6900 |
| 21200 | 10600 | 10247 | 9893 | 9540 | 9187 | 8833 | 8480 | 8127 | 7773 | 7420 | 7067 |
| 21700 | 10850 | 10488 | 10127 | 9765 | 9403 | 9042 | 8680 | 8318 | 7957 | 7595 | 7233 |
| 22200 | 11100 | 10730 | 10360 | 9990 | 9620 | 9250 | 8880 | 8510 | 8140 | 7770 | 7400 |
| 22700 | 11350 | 10972 | 10593 | 10215 | 9837 | 9458 | 9080 | 8702 | 8323 | 7945 | 7567 |
| 23200 | 11600 | 11213 | 10827 | 10440 | 10053 | 9667 | 9280 | 8893 | 8507 | 8120 | 7733 |
| 23750 | 11875 | 11479 | 11083 | 10688 | 10292 | 9896 | 9500 | 9104 | 8708 | 8313 | 7917 |
| 24300 | 12150 | 11745 | 11340 | 10935 | 10530 | 10125 | 9720 | 9315 | 8910 | 8505 | 8100 |
| 24850 | 12425 | 12011 | 11597 | 11183 | 10768 | 10354 | 9940 | 9526 | 9112 | 8698 | 8283 |
| 25400 | 12700 | 12277 | 11853 | 11430 | 11007 | 10583 | 10160 | 9737 | 9313 | 8890 | 8467 |
| 26000 | 13000 | 12567 | 12133 | 11700 | 11267 | 10833 | 10400 | 9967 | 9533 | 9100 | 8667 |
| 26600 | 13300 | 12857 | 12413 | 11970 | 11527 | 11083 | 10640 | 10197 | 9753 | 9310 | 8867 |
| 27250 | 13625 | 13171 | 12717 | 12263 | 11808 | 11354 | 10900 | 10446 | 9992 | 9538 | 9083 |
| 27900 | 13950 | 13485 | 13020 | 12555 | 12090 | 11625 | 11160 | 10695 | 10230 | 9765 | 9300 |
| 28550 | 14275 | 13799 | 13323 | 12848 | 12372 | 11896 | 11420 | 10944 | 10468 | 9993 | 9517 |
| 29200 | 14600 | 14113 | 13627 | 13140 | 12653 | 12167 | 11680 | 11193 | 10707 | 10220 | 9733 |
| 29850 | 14925 | 14428 | 13930 | 13433 | 12935 | 12438 | 11940 | 11443 | 10945 | 10448 | 9950 |
| 30500 | 15250 | 14742 | 14233 | 13725 | 13217 | 12708 | 12200 | 11692 | 11183 | 10675 | 10167 |
| 31150 | 15575 | 15056 | 14537 | 14018 | 13498 | 12979 | 12460 | 11941 | 11422 | 10903 | 10383 |
| 31800 | 15900 | 15370 | 14840 | 14310 | 13780 | 13250 | 12720 | 12190 | 11660 | 11130 | 10600 |
| 32450 | 16225 | 15684 | 15143 | 14603 | 14062 | 13521 | 12980 | 12439 | 11898 | 11358 | 10817 |
| 33100 | 16550 | 15998 | 15447 | 14895 | 14343 | 13792 | 13240 | 12688 | 12137 | 11585 | 11033 |
| 33750 | 16875 | 16313 | 15750 | 15188 | 14625 | 14063 | 13500 | 12938 | 12375 | 11813 | 11250 |

Schedule I (cont..)

Table for calculation of Pension - for qualifying service range from 19 years to 10 years

| Pay | Max
.pen | 19yrs | 18yrs | 17yrs | 16yrs | 15yrs | 14yrs | 13yrs | 12yrs | 11yrs | 10yrs |
|-------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 4300 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 4400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 4510 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 4630 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 4750 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 4870 | 2435 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 4990 | 2495 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5120 | 2560 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5250 | 2625 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5380 | 2690 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5510 | 2755 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5650 | 2825 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5790 | 2895 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 5930 | 2965 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 6080 | 3040 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 6230 | 3115 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 6380 | 3190 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 6530 | 3265 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 6680 | 3340 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 6840 | 3420 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 7000 | 3500 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 7160 | 3580 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 7320 | 3660 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 7480 | 3740 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 7650 | 3825 | 2423 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 7820 | 3910 | 2476 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 7990 | 3995 | 2530 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 8190 | 4095 | 2594 | 2457 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 8390 | 4195 | 2657 | 2517 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 8590 | 4295 | 2720 | 2577 | 2434 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 8790 | 4395 | 2784 | 2637 | 2491 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 8990 | 4495 | 2847 | 2697 | 2547 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 9190 | 4595 | 2910 | 2757 | 2604 | 2451 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 9390 | 4695 | 2974 | 2817 | 2661 | 2504 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 9590 | 4795 | 3037 | 2877 | 2717 | 2557 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 9830 | 4915 | 3113 | 2949 | 2785 | 2621 | 2458 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 10070 | 5035 | 3189 | 3021 | 2853 | 2685 | 2518 | 2400 | 2400 | 2400 | 2400 | 2400 |
| 10310 | 5155 | 3265 | 3093 | 2921 | 2749 | 2578 | 2406 | 2400 | 2400 | 2400 | 2400 |
| 10550 | 5275 | 3341 | 3165 | 2989 | 2813 | 2638 | 2462 | 2400 | 2400 | 2400 | 2400 |
| 10790 | 5395 | 3417 | 3237 | 3057 | 2877 | 2698 | 2518 | 2400 | 2400 | 2400 | 2400 |
| 11070 | 5535 | 3506 | 3321 | 3137 | 2952 | 2768 | 2583 | 2400 | 2400 | 2400 | 2400 |
| 11350 | 5675 | 3594 | 3405 | 3216 | 3027 | 2838 | 2648 | 2459 | 2400 | 2400 | 2400 |
| 11630 | 5815 | 3683 | 3489 | 3295 | 3101 | 2908 | 2714 | 2520 | 2400 | 2400 | 2400 |

| | | | | | | | | | | | |
|-------|-------|-------|-------|------|------|------|------|------|------|------|------|
| 11910 | 5955 | 3772 | 3573 | 3375 | 3176 | 2978 | 2779 | 2581 | 2400 | 2400 | 2400 |
| 12250 | 6125 | 3879 | 3675 | 3471 | 3267 | 3063 | 2858 | 2654 | 2450 | 2400 | 2400 |
| 12590 | 6295 | 3987 | 3777 | 3567 | 3357 | 3148 | 2938 | 2728 | 2518 | 2400 | 2400 |
| 12930 | 6465 | 4095 | 3879 | 3664 | 3448 | 3233 | 3017 | 2802 | 2586 | 2400 | 2400 |
| 13270 | 6635 | 4202 | 3981 | 3760 | 3539 | 3318 | 3096 | 2875 | 2654 | 2433 | 2400 |
| 13610 | 6805 | 4310 | 4083 | 3856 | 3629 | 3403 | 3176 | 2949 | 2722 | 2495 | 2400 |
| 13990 | 6995 | 4430 | 4197 | 3964 | 3731 | 3498 | 3264 | 3031 | 2798 | 2565 | 2400 |
| 14370 | 7185 | 4551 | 4311 | 4072 | 3832 | 3593 | 3353 | 3114 | 2874 | 2635 | 2400 |
| 14750 | 7375 | 4671 | 4425 | 4179 | 3933 | 3688 | 3442 | 3196 | 2950 | 2704 | 2458 |
| 15130 | 7565 | 4791 | 4539 | 4287 | 4035 | 3783 | 3530 | 3278 | 3026 | 2774 | 2522 |
| 15510 | 7755 | 4912 | 4653 | 4395 | 4136 | 3878 | 3619 | 3361 | 3102 | 2844 | 2585 |
| 15890 | 7945 | 5032 | 4767 | 4502 | 4237 | 3973 | 3708 | 3443 | 3178 | 2913 | 2648 |
| 16270 | 8135 | 5152 | 4881 | 4610 | 4339 | 4068 | 3796 | 3525 | 3254 | 2983 | 2712 |
| 16650 | 8325 | 5273 | 4995 | 4718 | 4440 | 4163 | 3885 | 3608 | 3330 | 3053 | 2775 |
| 17100 | 8550 | 5415 | 5130 | 4845 | 4560 | 4275 | 3990 | 3705 | 3420 | 3135 | 2850 |
| 17550 | 8775 | 5558 | 5265 | 4973 | 4680 | 4388 | 4095 | 3803 | 3510 | 3218 | 2925 |
| 18000 | 9000 | 5700 | 5400 | 5100 | 4800 | 4500 | 4200 | 3900 | 3600 | 3300 | 3000 |
| 18450 | 9225 | 5843 | 5535 | 5228 | 4920 | 4613 | 4305 | 3998 | 3690 | 3383 | 3075 |
| 18900 | 9450 | 5985 | 5670 | 5355 | 5040 | 4725 | 4410 | 4095 | 3780 | 3465 | 3150 |
| 19350 | 9675 | 6128 | 5805 | 5483 | 5160 | 4838 | 4515 | 4193 | 3870 | 3548 | 3225 |
| 19800 | 9900 | 6270 | 5940 | 5610 | 5280 | 4950 | 4620 | 4290 | 3960 | 3630 | 3300 |
| 20250 | 10125 | 6413 | 6075 | 5738 | 5400 | 5063 | 4725 | 4388 | 4050 | 3713 | 3375 |
| 20700 | 10350 | 6555 | 6210 | 5865 | 5520 | 5175 | 4830 | 4485 | 4140 | 3795 | 3450 |
| 21200 | 10600 | 6713 | 6360 | 6007 | 5653 | 5300 | 4947 | 4593 | 4240 | 3887 | 3533 |
| 21700 | 10850 | 6872 | 6510 | 6148 | 5787 | 5425 | 5063 | 4702 | 4340 | 3978 | 3617 |
| 22200 | 11100 | 7030 | 6660 | 6290 | 5920 | 5550 | 5180 | 4810 | 4440 | 4070 | 3700 |
| 22700 | 11350 | 7188 | 6810 | 6432 | 6053 | 5675 | 5297 | 4918 | 4540 | 4162 | 3783 |
| 23200 | 11600 | 7347 | 6960 | 6573 | 6187 | 5800 | 5413 | 5027 | 4640 | 4253 | 3867 |
| 23750 | 11875 | 7521 | 7125 | 6729 | 6333 | 5938 | 5542 | 5146 | 4750 | 4354 | 3958 |
| 24300 | 12150 | 7695 | 7290 | 6885 | 6480 | 6075 | 5670 | 5265 | 4860 | 4455 | 4050 |
| 24850 | 12425 | 7869 | 7455 | 7041 | 6627 | 6213 | 5798 | 5384 | 4970 | 4556 | 4142 |
| 25400 | 12700 | 8043 | 7620 | 7197 | 6773 | 6350 | 5927 | 5503 | 5080 | 4657 | 4233 |
| 26000 | 13000 | 8233 | 7800 | 7367 | 6933 | 6500 | 6067 | 5633 | 5200 | 4767 | 4333 |
| 26600 | 13300 | 8423 | 7980 | 7537 | 7093 | 6650 | 6207 | 5763 | 5320 | 4877 | 4433 |
| 27250 | 13625 | 8629 | 8175 | 7721 | 7267 | 6813 | 6358 | 5904 | 5450 | 4996 | 4542 |
| 27900 | 13950 | 8835 | 8370 | 7905 | 7440 | 6975 | 6510 | 6045 | 5580 | 5115 | 4650 |
| 28550 | 14275 | 9041 | 8565 | 8089 | 7613 | 7138 | 6662 | 6186 | 5710 | 5234 | 4758 |
| 29200 | 14600 | 9247 | 8760 | 8273 | 7787 | 7300 | 6813 | 6327 | 5840 | 5353 | 4867 |
| 29850 | 14925 | 9453 | 8955 | 8458 | 7960 | 7463 | 6965 | 6468 | 5970 | 5473 | 4975 |
| 30500 | 15250 | 9658 | 9150 | 8642 | 8133 | 7625 | 7117 | 6608 | 6100 | 5592 | 5083 |
| 31150 | 15575 | 9864 | 9345 | 8826 | 8307 | 7788 | 7268 | 6749 | 6230 | 5711 | 5192 |
| 31800 | 15900 | 10070 | 9540 | 9010 | 8480 | 7950 | 7420 | 6890 | 6360 | 5830 | 5300 |
| 32450 | 16225 | 10276 | 9735 | 9194 | 8653 | 8113 | 7572 | 7031 | 6490 | 5949 | 5408 |
| 33100 | 16550 | 10482 | 9930 | 9378 | 8827 | 8275 | 7723 | 7172 | 6620 | 6068 | 5517 |
| 33750 | 16875 | 10688 | 10125 | 9563 | 9000 | 8438 | 7875 | 7313 | 6750 | 6188 | 5625 |

Schedule II

Table for calculation of Family Pension

| Pay | Max.pen | Family Pension |
|-------|---------|----------------|
| 4300 | 2400 | 2400 |
| 4400 | 2400 | 2400 |
| 4510 | 2400 | 2400 |
| 4630 | 2400 | 2400 |
| 4750 | 2400 | 2400 |
| 4870 | 2435 | 2400 |
| 4990 | 2495 | 2400 |
| 5120 | 2560 | 2400 |
| 5250 | 2625 | 2400 |
| 5380 | 2690 | 2400 |
| 5510 | 2755 | 2400 |
| 5650 | 2825 | 2400 |
| 5790 | 2895 | 2400 |
| 5930 | 2965 | 2400 |
| 6080 | 3040 | 2400 |
| 6230 | 3115 | 2400 |
| 6380 | 3190 | 2400 |
| 6530 | 3265 | 2400 |
| 6680 | 3340 | 2400 |
| 6840 | 3420 | 2400 |
| 7000 | 3500 | 2400 |
| 7160 | 3580 | 2400 |
| 7320 | 3660 | 2400 |
| 7480 | 3740 | 2400 |
| 7650 | 3825 | 2400 |
| 7820 | 3910 | 2346 |
| 7990 | 3995 | 2397 |
| 8190 | 4095 | 2457 |
| 8390 | 4195 | 2517 |
| 8590 | 4295 | 2577 |
| 8790 | 4395 | 2637 |
| 8990 | 4495 | 2697 |
| 9190 | 4595 | 2757 |
| 9390 | 4695 | 2817 |
| 9590 | 4795 | 2877 |
| 9830 | 4915 | 2949 |
| 10070 | 5035 | 3021 |
| 10310 | 5155 | 3093 |
| 10550 | 5275 | 3165 |
| 10790 | 5395 | 3237 |
| 11070 | 5535 | 3321 |
| 11350 | 5675 | 3405 |
| 11630 | 5815 | 3489 |
| 11910 | 5955 | 3573 |

| | | |
|-------|-------|-------|
| 12250 | 6125 | 3675 |
| 12590 | 6295 | 3777 |
| 12930 | 6465 | 3879 |
| 13270 | 6635 | 3981 |
| 13610 | 6805 | 4083 |
| 13990 | 6995 | 4197 |
| 14370 | 7185 | 4311 |
| 14750 | 7375 | 4425 |
| 15130 | 7565 | 4539 |
| 15510 | 7755 | 4653 |
| 15890 | 7945 | 4767 |
| 16270 | 8135 | 4881 |
| 16650 | 8325 | 4995 |
| 17100 | 8550 | 5130 |
| 17550 | 8775 | 5265 |
| 18000 | 9000 | 5400 |
| 18450 | 9225 | 5535 |
| 18900 | 9450 | 5670 |
| 19350 | 9675 | 5805 |
| 19800 | 9900 | 5940 |
| 20250 | 10125 | 6075 |
| 20700 | 10350 | 6210 |
| 21200 | 10600 | 6360 |
| 21700 | 10850 | 6510 |
| 22200 | 11100 | 6660 |
| 22700 | 11350 | 6810 |
| 23200 | 11600 | 6960 |
| 23750 | 11875 | 7125 |
| 24300 | 12150 | 7290 |
| 24850 | 12425 | 7455 |
| 25400 | 12700 | 7620 |
| 26000 | 13000 | 7800 |
| 26600 | 13300 | 7980 |
| 27250 | 13625 | 8175 |
| 27900 | 13950 | 8370 |
| 28550 | 14275 | 8565 |
| 29200 | 14600 | 8760 |
| 29850 | 14925 | 8955 |
| 30500 | 15250 | 9150 |
| 31150 | 15575 | 9345 |
| 31800 | 15900 | 9540 |
| 32450 | 16225 | 9735 |
| 33100 | 16550 | 9930 |
| 33750 | 16875 | 10125 |

Schedule III

Pay Scales

1. Pay scale effective from 1972:

| Sl. No. | Pre 1972 scales | Sl. No. | Scales of pay (1972) |
|---------|--|---------|--|
| 1 | 70-3-115 | 1 | 196-3-229-4-245-4/2-265 |
| 2 | 75-3-96-4-120-5-130 | 2 | 200-3-206-4-250-5-260-5/2-285 |
| 3 | 80-3-89-4-109-5-144-6-150 | 3 | 210-4-218-5-228-6-270-7-305-7/2-340 |
| 4 | 80-5-115-6-175 | 4 | 215-5-225-6-237-7-258-8-330-8/2-370 |
| 5 | 90-5-100-6-190 | 5 | 230-6-236-7-257-8-345-8/2-385 |
| 6 | 95-5-100-6-190 | 6 | 235-7-256-8-296-9-350-9/2-395 |
| 7 | 100-6-136-7-178-8-210 | 7 | 240-9-285-10-395-10/2-445 |
| 8 | 100-10-190-15-280 | 8 | 240-15-465-15/2-540 |
| 9 | 110-6-134-7-162-8-202-9-220 | 9 | 255-10-405-10/2-455 |
| 10 | 130-7-151-8-175-9-220-10-270 | 10 | 275-11-330-13-460-13/2-525 |
| 11 | 140-8-172-9-208-10-258-12-270 | 11 | 285-12-333-13-450-15-46+5-15/2-540 |
| 12 | 140-10-290 | 12 | 285-13-389-14-445-15-475-15/2-550 |
| 13 | 170-10-190-15-385 | 13 | 325-15-400-16-480-18-570-18/2-660 |
| 14 | 175-10-255-12-315 | 14 | 330-13-395-15-500-15/2-575 |
| 15 | 190-10-260-12-320 | 15 | 345-13-358-14-400-15-505-15/2-580 |
| 16 | 220-10-250-15-370 | 16 | 405-15-540-20-560-20/2-660 |
| 17 | 225-10-245-15-350-20-450 | 17 | 410-15-515-20-655-25/2-715 |
| 18 | 250-15-340-20-500-25-525 | 18 | 435-15-510-20-650-25-700-25/2-775 |
| 19 | 250-20-350-25-600 | 19 | 435-20-535-25-760-25/2-835 |
| 20 | 260-15-350-25-600 | 20 | 445-20-585-25-760-25/2-835 |
| 21 | 280-15-340-20-500-25-525 | 21 | 465-20-625-25-700-25/2-775 |
| 22 | 310-20-350-25-600 | 22 | 495-20-535-25-760-25/2-835 |
| 23 | 325-25-500-30-650-35-685-40-725 | 23 | 510-25-635-30-695-35-835-40-875-40/2-995 |
| 24 | 350-25-600 | 24 | 535-25-760-25/2-835 |
| 25 | 375-25-450-30-600-35-670-40-750-50-800 | 25 | 560-25-235-30-785-35-820-40-900-50-950-50/2-1100 |
| 26 | 400-25-450-30-480-35-550-40-750-50-900 | 26 | 600-25-650-.30-710-40-750-50-1050-50/2-1200 |
| 27 | 515-35-550-40-750-50-900 | 27 | 700-40-900-50-1050-50/2-1200 |
| 28 | 550-40-750-50-900 | 28 | 710-40-750-50-1050-50/2-1200 |
| 29 | 600-50-900 | 29 | 750-50-1050-50/2-1200 |
| 30 | 600-50-1000 | 30 | 750-50-1150-50/2-1250 |
| 31 | 700-50-1200 | 31 | 850-50-1350-50/2-1450 |
| 32 | 800-50-1200 | 32 | 950-50-1350-50/2-1450 |
| 33 | 900-50-1300 | 33 | 1050-50-1450-50/2-1550 |
| 34 | 1000-50-1400 | 34 | 1150-50-1550-50/2-1650 |
| 35 | | 35 | 1200-50-1650-50/2-1750 |
| 36 | 1300-50-1700 | 36 | 1400-50-1800-50/2-1900 |

Schedule III (cont...)

2. Pay scale effective from 1972 and corresponding scale revised in 1978:

| Sl. No. | Scales of pay (1972) | Sl. No. | Scales of pay (1978) |
|----------------|--|----------------|-----------------------------------|
| 1 | 196-3-229-4-245-4/2-265 | 1 | 280-5-340-6-400 |
| 2 | 200-3-206-4-250-5-260-5/2-285 | 2 | 290-5-330-6-390-7-425 |
| 3 | 210-4-218-5-228-6-270-7-305-7/2-340 | 3 | 300-6-360-7-402-8-450 |
| 4 | 215-5-225-6-237-7-258-8-330-8/2-370 | 4 | 310-6-328-7-356-8-436-9-490 |
| 5 | 230-6-236-7-257-8-345-8/2-385 | 5 | 330-8-410-9-455-10-515 |
| 6 | 235-7-256-8-296-9-350-9/2-395 | 6 | 340-8-380-9-425-10-535 |
| 7 | 240-9-285-10-395-10/2-445 | 7 | 350-10-460-12-580 |
| 8 | 240-15-465-15/2-540 | | |
| 9 | 255-10-405-10/2-455 | 8 | 370-10-450-12-510-15-600 |
| 10 | 275-11-330-13-460-13/2-525 | 9 | 390-12-438-13-490-15-685 |
| 11 | 285-12-333-13-450-15-46+5-15/2-540 | 10 | 420-13-485-15-635-17-720 |
| 12 | 285-13-389-14-445-15-475-15/2-550 | | |
| | Scale given to CA Gr.II (240-540) → | 11 | 350-15-650-16-730 |
| 13 | 325-15-400-16-480-18-570-18/2-660 | 12 | 450-15-525-16-605-18-785 |
| 14 | 330-13-395-15-500-15/2-575 | | |
| 15 | 345-13-358-14-400-15-505-15/2-580 | 13 | 470-16-550-18-730-20-830 |
| | Scale given to CA Gr.I → | 14 | 450-15-525-16-605-18-785-20-885 |
| 16 | 405-15-540-20-560-20/2-660 | 15 | 520-18-700-20-800-25-900 |
| 17 | 410-15-515-20-655-25/2-715 | 16 | 535-18-625-20-825-25-950 |
| 18 | 435-15-510-20-650-25-700-25/2-775 | 17 | 570-20-670-25-920-30-1070 |
| 19 | 435-20-535-25-760-25/2-835 | | |
| 20 | 445-20-585-25-760-25/2-835 | 18 | 600-20-660-25-860-30-1100 |
| 21 | 465-20-625-25-700-25/2-775 | | |
| 22 | 495-20-535-25-760-25/2-835 | 19 | 650-25-850-30-1150 |
| 23 | 510-25-635-30-695-35-835-40-875-40/2-995 | 20 | 700-25-800-30-890-35-1030-40-1270 |
| 24 | 535-25-760-25/2-835 | | |
| | HM (Secondary school) Higher grade → | 21 | 725-25-800-30-890-35-1030-40-1350 |
| 25 | 560-25-235-30-785-35-820-40-900-50-950-50/2-1100 | 22 | 750-30-990-40-1150-50-1450 |
| | 600-25-650-.30-710-40-750-50-1050-50/2-1200 | | |
| 26 | 700-40-900-50-1050-50/2-1200 | 23 | 800-30-830-40-950-50-1550 |
| 27 | 710-40-750-50-1050-50/2-1200 | | |
| 28 | 750-50-1050-50/2-1200 | 24 | 910-40-950-50-1550 |
| 29 | 750-50-1150-50/2-1250 | | |
| 30 | 850-50-1350-50/2-1450 | 25 | 975-50-1325-60-1625 |
| 31 | 950-50-1350-50/2-1450 | | |
| 32 | 1050-50-1450-50/2-1550 | 26 | 1125-60-1725 |
| 33 | 1150-50-1550-50/2-1650 | 27 | 1200-60-1800 |
| 34 | 1200-50-1650-50/2-1750 | 28 | 1300-60-1600-75-1900 |
| 35 | 1400-50-1800-50/2-1900 | 29 | 1450-75-2050 |
| 36 | 2000-125/2-2250 | 30 | 1650-75-2175 |
| 37 | | 31 | 1800-75-2250 |
| | | 32 | 2500-125/2-2750 |

Schedule III (cont...)

3. Pay scale effective from 1978 and corresponding scale revised in 1983:

| Sl.No. | Scales of pay (1978) | Sl.No. | Scales of pay (1983) |
|--------|-----------------------------------|--------|------------------------------|
| 1 | 280-5-340-6-400 | 1 | 550-10-650-15-800 |
| 2 | 290-5-330-6-390-7-425 | 2 | 575-10-645-15-900 |
| 3 | 300-6-360-7-402-8-450 | | |
| 4 | 310-6-328-7-356-8-436-9-490 | 3 | 600-10-650-15-830-20-950 |
| 5 | 330-8-410-9-455-10-515 | 4 | 640-15-820-20-1000 |
| 6 | 340-8-380-9-425-10-535 | 5 | 660-15-810-20-1050 |
| 7 | 350-10-460-12-580 | 6 | 675-20-975-25-1125 |
| 8 | 370-10-450-12-510-15-600 | 7 | 675-25-1100-30-1340 |
| 9 | 390-12-438-13-490-15-685 | 8 | 700-20-940-25-1140 |
| 10 | 420-13-485-15-635-17-720 | 9 | 740-20-920-25-1245 |
| 11 | 350-15-650-16-730 | 10 | 780-20-880-25-1080-30-1320 |
| 12 | 450-15-525-16-605-18-785 | 11 | 825-25-1100-30-1430 |
| 13 | 470-16-550-18-730-20-830 | 12 | 850-25-1100-30-1400-40-1600 |
| 14 | 450-15-525-16-605-18-785-20-885 | | |
| 15 | 520-18-700-20-800-25-900 | 13 | 950-25-1100-30-1400-40-1640 |
| 16 | 535-18-625-20-825-25-950 | 14 | 975-25-1100-30-1400-40-1720 |
| 17 | 570-20-670-25-920-30-1070 | 15 | 1050-30-1200-40-2000 |
| 18 | 600-20-660-25-860-30-1100 | | |
| 19 | 650-25-850-30-1150 | 16 | 1100-40-1500-50-2100 |
| 20 | 700-25-800-30-890-35-1030-40-1270 | 17 | 1150-40-1470-50-2270 |
| 21 | 725-25-800-30-890-35-1030-40-1350 | 18 | 1250-50-1600-60-1900-75-2500 |
| 22 | 750-30-990-40-1150-50-1450 | | |
| 23 | 800-30-830-40-950-50-1550 | 19 | 1300-60-1600-75-2650 |
| 24 | 910-40-950-50-1550 | 20 | 1500-60-1560-75-2685 |
| 25 | 975-50-1325-60-1625 | 21 | 1600-75-2200-85-2710 |
| 26 | 1125-60-1725 | 22 | 1950-75-2100-85-2950 |
| 27 | 1200-60-1800 | | |
| 28 | 1300-60-1600-75-1900 | 23 | 2100-85-2440-100-3040 |
| 29 | 1450-75-2050 | 24 | 2250-100-2850-125-3350 |
| 30 | 1650-75-2175 | 25 | 2450-100-2850-125-3600 |
| 31 | 1800-75-2250 | 26 | 2600-100-2800-125-3800 |
| 32 | 2500-125/2-2750 | 27 | 3700-125-4200 |

Schedule III (cont...)

4. Pay scale effective from 1983 and corresponding scale revised in 1988:

| Sl. No. | Scales of pay (1983) | Sl. No. | Scales of pay (1988) |
|----------------|------------------------------|----------------|--|
| 1 | 550-10-650-15-800 | 1 | 750-10-760-15-805-20-925-25-1025 |
| 2 | 575-10-645-15-900 | 2 | 775-15-805-20-925-25-1100-30-1160 |
| 3 | 600-10-650-15-830-20-950 | 3 | 805-20-925-25-1100-30-1190 |
| 4 | 640-15-820-20-1000 | 4 | 825-20-925-25-1100-30-1250-40-1290 |
| 5 | 660-15-810-20-1050 | 5 | 845-20-925-25-1100-30-1250-40-1370 |
| 6 | 675-20-975-25-1125 | 6 | 865-20-925-25-1100-30-1250-40-1450 |
| 7 | 675-25-1100-30-1340 | | |
| 8 | 700-20-940-25-1140 | 7 | 905-20-925-25-1100-30-1250-40-1490 |
| 9 | 740-20-920-25-1245 | 8 | 950-25-1100-30-1250-40-1530-60-1590 |
| 10 | 780-20-880-25-1080-30-1320 | 9 | 1000-25-1100-30-1250-40-1530-60-1710 |
| 11 | 825-25-1100-30-1430 | 10 | 1050-25-1100-30-1250-40-1530-60-1830 |
| 12 | 850-25-1100-30-1400-40-1600 | 11 | 1100-30-1250-40-1530-60-1830-80-2070 |
| 13 | 950-25-1100-30-1400-40-1640 | 12 | 1220-30-1250-40-1530-60-1830-80-2150 |
| 14 | 975-25-1100-30-1400-40-1720 | 13 | 1250-40-1530-60-1830-80-2230 |
| 15 | 1050-30-1200-40-2000 | 14 | 1330-40-1530-60-1830-80-2470-85-2555 |
| 16 | 1100-40-1500-50-2100 | 15 | 1370-40-1530-60-1830-80-2470-85-2640 |
| 17 | 1150-40-1470-50-2270 | 16 | 1450-40-1530-60-1830-80-2470-85-2725-100-2825 |
| 18 | 1250-50-1600-60-1900-75-2500 | 17 | 1590-60-1830-80-2470-85-2725-100-2925-125-3050 |
| 19 | 1300-60-1600-75-2650 | 18 | 1650-60-1830-80-2470-85-2725-100-2925-125-3175 |
| 20 | 1500-60-1560-75-2685 | 19 | 1830-80-2470-85-2725-100-2925-125-3425 |
| 21 | 1600-75-2200-85-2710 | 20 | 2070-80-2470-85-2725-100-2925-125-3550 |
| 22 | 1950-75-2100-85-2950 | 21 | 2470-85-2725-100-2925-125-3675 |
| 23 | 2100-85-2440-100-3040 | 22 | 2640-85-2725-100-2925-125-3675-140-3815 |
| 24 | 2250-100-2850-125-3350 | 23 | 2825-100-2975-125-3675-140-4095 |
| 25 | 2450-100-2850-125-3600 | 24 | 3050-125-3675-140-4095-170-4435 |
| 26 | 2600-100-2800-125-3800 | 25 | 3175-125-3675-140-4095-170-4605 |
| 27 | 3700-125-4200 | 26 | 4435-170-5285 |

Schedule III (cont...)

5. Pay scale effective from 1988 and corresponding scale revised in 1992:

| Sl. No. | Scales of pay (1988) | Sl. No. | Scales of pay (1992) |
|----------------|--|----------------|------------------------------|
| 1 | 750-10-760-15-805-20-925-25-1025 | 1 | 775-12-955-14-1025-20-1065 |
| 2 | 775-15-805-20-925-25-1100-30-1160 | 2 | 800-15-1010-20-1150-25-1300 |
| 3 | 805-20-925-25-1100-30-1190 | 3 | 825-15-900-20-1200-25-1450 |
| 4 | 825-20-925-25-1100-30-1250-40-1290 | 4 | 950-20-1150-25-1650 |
| 5 | 845-20-925-25-1100-30-1250-40-1370 | 5 | 1050-25-1150-30-1660 |
| 6 | 865-20-925-25-1100-30-1250-40-1450 | | |
| 7 | 905-20-925-25-1100-30-1250-40-1490 | 6 | 1125-25-1150-30-1720 |
| 8 | 950-25-1100-30-1250-40-1530-60-1590 | 7 | 1200-30-1560-40-2040 |
| 9 | 1000-25-1100-30-1250-40-1530-60-1710 | 8 | 1350-30-1440-40-1800-50-2200 |
| 10 | 1050-25-1100-30-1250-40-1530-60-1830 | 9 | 1400-40-1800-50-2300 |
| 11 | 1100-30-1250-40-1530-60-1830-80-2070 | 10 | 1400-40-1600-50-2300-60-2600 |
| 12 | 1220-30-1250-40-1530-60-1830-80-2150 | 11 | 1520-40-1600-50-2300-60-2660 |
| 13 | 1250-40-1530-60-1830-80-2230 | 12 | 1600-50-2300-60-2660 |
| 14 | 1330-40-1530-60-1830-80-2470-85-2555 | 13 | 1640-60-2600-75-2900 |
| 14
a | 1330-40-1530-60-1830-80-2470-85-2555+ Rs.50
Spl.Pay | 14 | 1760-60-2600-75-3050 |
| 15 | 1370-40-1530-60-1830-80-2470-85-2640 | 15 | 2000-60-2300-75-3200 |
| 16 | 1450-40-1530-60-1830-80-2470-85-2725-100-
2825 | 16 | 2060-60-2300-75-3200 |
| 17 | 1590-60-1830-80-2470-85-2725-100-2925-125-
3050 | 17 | 2200-75-2800-100-3500 |
| 18 | 1650-60-1830-80-2470-85-2725-100-2925-125-
3175 | 18 | 2375-75-2900-100-3500 |
| 19 | 1830-80-2470-85-2725-100-2925-125-3425 | 19 | 2500-75-2800-100-4000 |
| 20 | 2070-80-2470-85-2725-100-2925-125-3550 | 20 | 2650-75-2800-100-4200 |
| 21 | 2470-85-2725-100-2925-125-3675 | 21 | 3000-100-3500-125-5000 |
| 22 | 2640-85-2725-100-2925-125-3675-140-3815 | 22 | 3900-125-4775-150-5075 |
| 23 | 2825-100-2975-125-3675-140-4095 | 23 | 4200-125-4700-150-5300 |
| 24 | 3050-125-3675-140-4095-170-4435 | 24 | 4500-150-5700 |
| 25 | 3175-125-3675-140-4095-170-4605 | 25 | 5100-150-5700 |
| 26 | 4435-170-5285 | 26 | 5100-150-6300 |
| | | 27 | 5900-150-6700 |

Schedule III (cont...)

6. Pay scale effective from 1992 and corresponding scale revised in 1997:

| Sl. No. | Scales of pay (1992) | Sl. No. | Scales of pay (1997) |
|----------------|------------------------------|----------------|---------------------------------|
| 1 | 775-12-955-14-1025-20-1065 | 1 | 2610-60-3150-65-3540-70-3680 |
| 2 | 800-15-1010-20-1150-25-1300 | 2 | 2650-65-3300-70-4000-75-4150 |
| 3 | 825-15-900-20-1200-25-1450 | 3 | 2750-70-3800-75-4625 |
| 4 | 950-20-1150-25-1650 | 4 | 3050-75-3950-80-5230 |
| 5 | 1050-25-1150-30-1660 | 5 | 3350-80-3830-85-5275 |
| 6 | 1125-25-1150-30-1720 | 6 | 3590-85-4100-100-5400 |
| 7 | 1200-30-1560-40-2040 | 7 | 4000-90-4090-100-6090 |
| 8 | 1350-30-1440-40-1800-50-2200 | 8 | 4500-100-5000-125-7000 |
| 9 | 1400-40-1800-50-2300 | 9 | 4600-100-5000-125-7125 |
| 10 | 1400-40-1600-50-2300-60-2600 | 10 | 4600-100-5000-125-5750-150-8000 |
| 11 | 1520-40-1600-50-2300-60-2660 | 11 | 5000-125-5750-150-8150 |
| 12 | 1600-50-2300-60-2660 | 12 | 5250-125-5750-150-8150 |
| 13 | 1640-60-2600-75-2900 | 13 | 5500-150-6100-175-9075 |
| 14 | 1760-60-2600-75-3050 | 14 | 5800-150-6100-175-9425 |
| 15 | 2000-60-2300-75-3200 | 15 | 6500-175-7550-200-10550 |
| 16 | 2060-60-2300-75-3200 | 16 | 6675-175-7550-200-10550 |
| 17 | 2200-75-2800-100-3500 | 17 | 7200-200-7800-225-11400 |
| 18 | 2375-75-2900-100-3500 | 18 | 7450-200-7650-225-11475 |
| 19 | 2500-75-2800-100-4000 | 19 | 7800-225-8475-250-12975 |
| 20 | 2650-75-2800-100-4200 | 20 | 8250-250-9250-275-13650 |
| 21 | 3000-100-3500-125-5000 | 21 | 10000-300-10600-325-15150 |
| 22 | 3900-125-4775-150-5075 | 22 | 12000-350-12700-375-15325 |
| 23 | 4200-125-4700-150-5300 | 23 | 12600-375-15600 |
| 24 | 4500-150-5700 | 24 | 14000-400-18000 |
| 25 | 5100-150-5700 | 25 | 14300-400-18300 |
| 26 | 5100-150-6300 | 26 | 16300-400-18300 |
| 27 | 5900-150-6500-200-6700 | 27 | 16300-450-19900 |

Schedule III (cont...)

6. Pay scale effective from 1997 and corresponding scale revised in 2006:

| Sl. No. | Scales of pay (1997) | Sl. No. | Scales of pay (2005) |
|---------|---------------------------------|---------|---|
| 1 | 2610-60-3150-65-3540-70-3680 | 1 | 4300-100-4400-110-4510-120-4990-130-5510-140-5930 |
| 2 | 2650-65-3300-70-4000-75-4150 | 2 | 4400-110-4510-120-4990-130-5510-140-5930-150-6680 |
| 3 | 2750-70-3800-75-4625 | 3 | 4510-120-4990-130-5510-140-5930-150-6680-160-7480 |
| 4 | 3050-75-3950-80-5230 | 4 | 4990-130-5510-140-5930-150-6680-160-7480-170-7990 |
| 5 | 3350-80-3830-85-5275 | 5 | 5510-140-5930-150-6680-160-7480-170-7990-200-8590 |
| 6 | 3590-85-4100-100-5400 | 6 | 5930-150-6680-160-7480-170-7990-200-9590 |
| 7 | 4000-90-4090-100-6090 | 7 | 6680-160-7480-170-7990-200-9590-240-10790 |
| 8 | 4500-100-5000-125-7000 | 8 | 7480-170-7990-200-9590-240-10790-280-11910 |
| 9 | 4600-100-5000-125-7125 | 9 | 7990-200-9590-240-10790-280-11910-340-12930 |
| 10 | 4600-100-5000-125-5750-150-8000 | 10 | |
| 11 | 5000-125-5750-150-8150 | 11 | 8390-200-9590-240-10790-280-11910-340-13270 |
| 12 | 5250-125-5750-150-8150 | 12 | 8790-200-9590-240-10790-280-11910-340-13610 |
| 13 | 5500-150-6100-175-9075 | 13 | 9190-200-9590-240-10790-280-11910-340-13610-380-15510 |
| 14 | 5800-150-6100-175-9425 | 14 | 9590-240-10790-280-11910-340-13610-380-16650 |
| 15 | 6500-175-7550-200-10550 | 15 | 10790-280-11910-340-13610-380-16650-450-18000 |
| 16 | 6675-175-7550-200-10550 | 16 | 11070-280-11910-340-13610-380-16650-450-18450 |
| 17 | 7200-200-7800-225-11400 | 17 | 11910-340-13610-380-16650-450-19350 |
| 18 | 7450-200-7650-225-11475 | 18 | 12250-340-13610-380-16850-450-19800 |
| 19 | 7800-225-8475-250-12975 | 19 | 12930-340-13610-380-16650-450-20250 |
| 20 | 8250-250-9250-275-13650 | 20 | 13610-380-16650-450-20700 |
| 21 | 10000-300-10600-325-15150 | 21 | 16650-450-20700-500-23200 |
| 22 | 12000-350-12700-375-15325 | 22 | 20700-500-23200-550-25400-600-26600 |
| 23 | 12600-375-15600 | 23 | |
| 24 | 14000-400-18000 | 24 | 23200-550-25400-600-26600-650-31150 |
| 25 | 14300-400-18300 | 25 | 25400-600-26600-650-33100 |
| 26 | 16300-400-18300 | 26 | 26600-650-33750 |
| 27 | 16300-450-19900 | 27 | |

Master scale

4300-100-4400-110-4510-120-4990-130-5510-140-5930-150-6680-160-7480-170-7990-200-9590-240-10790-
 (1) (1) (4) (4) (3) (5) (5) (4) (8) (5) (4)
 280-11910-340-13610-380-16650-450-20700-500-23200-550-25400-600-26600-650-33750
 (5) (8) (9) (5) (4) (2) (11)

Schedule IV

Examples for calculation of pension:

1. Retired after the effective date of pay revision:

| | |
|---|---|
| Designation | Senior Superintendent |
| Date of retirement | 31 December 2004 |
| Scale of pay at the time of retirement | 6500-10500 |
| Corresponding scale in the new revision | 10790-280-11910-340-13610-380-16650-450-20250 |
| No. of years of service | 27 |
| Average Emoluments | 16500 |
| Pension ($\frac{1}{2} \times \text{AE} \times \frac{27}{30}$) | 7425 |
| DR 5% | 371 |
| Total | 7796 |

2. Retired before the effective date of pay revision (calculated amount higher than minimum of the scale)

| Existing status | | Revision of pension | |
|---|------------|---|------|
| Designation | Head Clerk | Pre-revised pension | 3058 |
| Date of retirement | 31/04/1997 | DR 59% | 1804 |
| Scale of pay at the time of retirement | 1520-2660 | Fitment 6% on pre-revised pension | 183 |
| Corresponding scale in the new revision | 9190-15510 | Pension+ DR 59% + fitment = | |
| | | Calculated value (CV) | 5045 |
| No. of years of service | 31 years | Pension corresponding to Min. of the new scale, 9190 (refer schedule I) | 4595 |
| Pre-revised pension | 3058 | Calculated value higher than | |
| DR at 64% | 1957 | minimum. Revised pension fixed at the immediate next stage down the line for maximum pension, where pension stage higher than or equal to CV (refer schedule I) | |
| Pension +DR | 5015 | | 5155 |
| Interim relief | 175 | DR - 5% of revised pension | 258 |
| Total | 5190 | Total | 5413 |

3. Retired before the effective date of pay revision with QS less than 30 (calculated amount higher than minimum of the scale)

| Existing status | | Revision of pension | |
|---|-----------------------|--|------|
| Designation | Junior Superintendent | Pre-revised pension | 2887 |
| Date of retirement | 30/04/2003 | DR 59% | 1703 |
| Scale of pay at the time of retirement | 5500-9075 | Fitment 6% on pre-revised pension | 173 |
| Corresponding scale in the new revision | 9190-15510 | Pension+ DR 59% + fitment =
Calculated value (CV) | 4763 |
| No. of years of service | 27 years | Proposed rate of pension corresponding to Min. of the new scale, 9190 (refer schedule I) | 4136 |
| Pre-revised pension | 2887 | Calculated value higher than minimum. Revised pension fixed at the immediate next stage down the line for 27 years of pension, where pension stage higher than or equal to CV (refer schedule I) | 4856 |
| DR at 64% | 1848 | DR - 5% of revised pension | 243 |
| Pension +DR | 4735 | Total | 5099 |
| Interim relief | 175 | | |
| Total | 4910 | | |

4. Retired before the effective date of pay revision (calculated amount less than minimum of the scale)

| Existing status | | Revision of pension | |
|---|---------------|--|------|
| Designation | Not available | Pre-revised pension | 5040 |
| Date of retirement | 31/08/1985 | DR 59% | 2974 |
| Scale of pay at the time of retirement | 1950-2950 | Fitment 6% on pre-revised pension | 302 |
| Corresponding scale in the new revision | 16650-23200 | Pension+ DR 59% + fitment =
Calculated value (CV) | 8316 |
| No. of years of service | 31 years | Pension corresponding to Min. of the new scale, 16650 (refer schedule I) | 8325 |
| Pre-revised pension | 5040 | Calculated value less than minimum. Revised pension fixed corresponding to the Min. of the new scale, 16650 (refer schedule I) | 8325 |
| DR at 64% | 3226 | DR - 5% of revised pension | 416 |
| Pension +DR | 8266 | Total | 8741 |
| Interim relief | 175 | | |
| Total | 8441 | | |

5. Retired before the effective date of pay revision (calculated amount less than minimum pension)

| Existing status | | Revision of pension | |
|---|------------|---|------|
| Designation | Peon | Pre-revised pension | 1275 |
| Date of retirement | 31/03/2000 | DR 59% | 752 |
| Scale of pay at the time of retirement | 2650-4150 | Fitment 6% on pre-revised pension | 77 |
| Corresponding scale in the new revision | 4400-6680 | Pension+ DR 59% + fitment =
Calculated value (CV) | 2104 |
| | | Proposed rate of pension corresponding to Min. of the new scale, 4400 for 11 years (refer schedule I) | 2400 |
| No. of years of service | 11 years | Calculated value less than minimum. | |
| Pre-revised pension | 1275 | Revised pension fixed at minimum pension level (refer schedule I) | 2400 |
| DR at 64% | 816 | DR - 5% of revised pension | 120 |
| Pension +DR | 2091 | Total | 2520 |
| Interim relief | 175 | | |
| Total | 2266 | | |

6. Retired before the effective date of pay revision (calculated amount equal to minimum pension)

| Existing status | | Revision of pension | |
|---|----------------|--|------|
| Designation | Asst. Director | Pre-revised pension | 3712 |
| Date of retirement | 30/11/1979 | DR 59% | 2190 |
| Scale of pay at the time of retirement | 800-1550 | Fitment 6% on pre-revised pension | 223 |
| Corresponding scale in the new revision | 12250-19800 | Pension+ DR 59% + fitment =
Calculated value (CV) | 6125 |
| | | Pension corresponding to Min. of the new scale, 12250 (refer schedule I) | 6125 |
| No. of years of service | 30 years | Calculated value equal to the minimum. Revised pension fixed at minimum pension level (refer schedule I) | 6125 |
| Pre-revised pension | 3712 | DR - 5% of revised pension | 306 |
| DR at 64% | 2376 | Total | 6431 |
| Pension +DR | 6088 | | |
| Interim relief | 175 | | |
| Total | 6263 | | |