



महालेखाकार का कार्यालय (लेखा एवं हक),  
आन्ध्र प्रदेश और तेलंगाना, हैदराबाद - 500 004.  
OFFICE OF THE ACCOUNTANT GENERAL (A & E)  
ANDHRA PRADESH AND TELANGANA, HYDERABAD - 500 004.

PM/VI/2015-16/OG-GO/

दिनांक / Date : - 10-2015

To  
The Director of Treasuries and Accounts  
Andhra Pradesh  
4<sup>th</sup> floor Rajaram Building  
Tilak Road Abids  
Hyderabad

Sir,



Sub:- Forwarding of Tamil Nadu GO 363 regarding Treatment of DA as Dearness Pay for the purpose of pension revision to those retired between 01.06.1988 and 31.12.1995 – Reg.,

Ref: 1. Government of Tamil Nadu Finance (Pension) Department  
GO Ms. No.363 Dt. 23.08.2013.  
2. Prl AG (A&E) Tamilnadu Lr No Pr.AG/Pen29/V/TN GO  
363/2016-17/13650-13713/1365 dt 23.05.2016.

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I am to enclose herewith a copy of Tamil Nadu Govt. order received under special seal Authority from the Principal Accountant General (A&E) Tamilnadu in the reference cited. The same is being placed in this office official website ([www.ag.ap.nic.in](http://www.ag.ap.nic.in)). You are requested to direct all the District Treasury Officers to download the orders and take necessary action at the earliest to minimize hardship to the pensioners.

Yours faithfully,

  
Sr. Accounts Officer  
  
20/06/16.

Copy To  
Asst. Director,  
HQR Treasury  
Tilak Road, Abids,  
Hyderabad for information and necessary action.

Sr. Accounts Officer



कार्यालय महालेखाकार (ले एवं हक), तमिलनाडु, 361, अण्णा सालै, चेन्नै-600 018

OFFICE OF THE ACCOUNTANT GENERAL (A&E), TAMILNADU, 361, ANNA SALAI, CHENNAI - 600 018

दूर/Ph.044-24324500, फैक्स/Fax 044-24320562

AG/Pen-29/V/TN G.O.363 /2016-17/13650-13713/ 13650

दिनांक: Dated: 23.05.2016

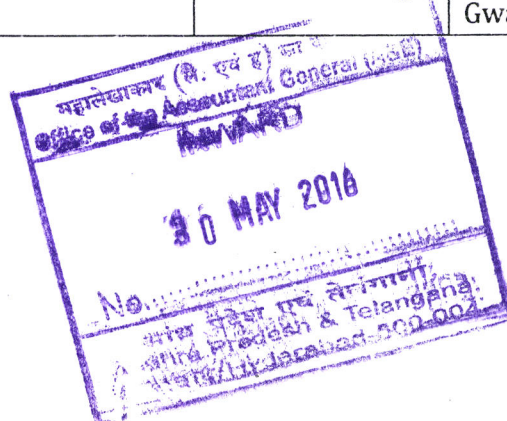
सेवा में/To

Speed post

Special Seal Authority

No.	Name of the Offices	States	Address
1	O/o The Principal Accountant General (A&E)	Andhra Pradesh	Hyderabad - 500 004.
2	The Director of Audit & Pensions (Small Savings)	Arunachal Pradesh	Naharlagun - 791 110.
3	O/o The Principal Accountant General (A&E)	Assam	Maidamgaon, Beltola Guwahathi - 781 029.
4	O/o The Principal Accountant General (A&E)	Bihar	Birchand Patel Path, Patna - 800 001.
5	O/o The Accountant General (A&E)	Chattisgarh	Raipur.
6	The Director of Accounts, Pension Section,	Panaji, Goa	
7	O/o The Principal Accountant General (A&E)	Gujarat	Race Course Road, Rajkot - 360 001.
7(a)	O/o The Principal Accountant General (A&E)	Gujarat (Ahmedabad Br.)	Audit Bhawan, Navrang Pura, Ahmedabad 380 009.
8	O/o The Sr. Deputy Accountant General (A&E)	Himachal Pradesh	Corton Castle Building, Shimla - 171 003.
9	O/o The Accountant General (A&E)	Haryana	Plot No 4-5, Sector 33-B, Chandigarh - 160 047.
10	O/o The Sr. Deputy Accountant General (A&E)	Jammu & Kashmir	Srinagar - 190 009.
11	O/o The Principal Accountant General (A&E)	Jharkhand	Ranchi - 834 002.
12	O/o The Principal Accountant General (A&E)	Karnataka	Post Box 5329/5369, Park House Road, Bangalore - 560 001.
13	O/o The Principal Accountant General (A&E)	Kerala	Trivandrum - 695 039.
14	O/o The Principal Accountant General (A&E)	Madhya Pradesh	Lekha Bhavan, Jhansi Rd, Gwalior - 474 002.
14-(a)	O/o The Principal Accountant General (A&E) II	Madhya Pradesh	Lekha Bhavan, Jhansi Rd, Gwalior - 474 002.

OGP





15	O/o The Principal Accountant General (A&E)I	Maharashtra	101 M.K.Road, Old CGO Building, Marine Lines, Mumbai - 400 020.
15(a)	O/o The Principal Accountant General (A&E)II	Maharashtra	West High Court Road, Civil Line, Nagpur-440 001.
16	O/o The Sr. Deputy Accountant General (A&E)	Manipur	Imphal - 795 001.
17	O/o The Accountant General (A&E)	Mizoram	Aizawal
18	O/o The Principal Accountant General (A&E)	Meghalaya	Shillong - 793 001.
19	O/o The Deputy Accountant General (A&E)	Nagaland	Kohima - 797 001.
20	O/o The Principal Accountant General (A&E)	Orissa	Bhuvaneshwar - 751 001.
21	Director of Accounts & Treasuries	Puducherry	Puducherry
22	O/o The Principal Accountant General (A&E)	Punjab	Sector 17-E, Chandigarh - 160 017.
23	O/o The Principal Accountant General (A&E)	Rajasthan	Janpath, Jaipur-302 005.
24	O/o The Principal Accountant General (A&E)	Sikkim	Lakar Buildg, Arithang Rd P.B.No.1, Gangtok 737 101.
25	O/o The Sr. Deputy Accountant General (A&E)	Tripura	P.O. Kunjavan, Agarthala-799 006.
26	O/o The Principal Accountant General (A&E)I&II	Uttar Pradesh	Sarojini Naidu Marg, Ahmedabad 211 001.
27	O/o The Principal Accountant General (A&E)	Uttarakhand	Oberai Motors Bldg, Saharanpur road, Majra Dehradun 248 171
28	O/o The Principal Accountant General (A&E)	West Bengal	Treasury Buildg., No.2, Govt. Palace(west) Kolkatta 700 001.
29	The Pay & Accounts Officer-V	New Delhi	TIZ Hazari Court Buildgs, New Delhi - 110 054.
30	The Pay & Accounts Officer	Andaman & Nicobar Islands	Port Blair.
31	The Chief Controller of Accounts Ministry of External Affairs to the Indian Mission	Katmandu	Katmand Akbar Bhawan, Chanakyapuri, New Delhi - 110 001

Special seal authority



कार्यालय महालेखाका ( ले एवं हक ), तमिलनाडु ,361 ,अण्णा सालै ,चेन्नै-600 018  
OFFICE OF THE ACCOUNTANT GENERAL (A&E), TAMILNADU,  
361, ANNA SALAI, CHENNAI -600 018  
दू/Ph.044-24324500, फ़ैक्स/Fax 044-24320562

AG/Pen-29/V/ G.O.363 /2016-17/13650-13713/ 13650

Dated: 23.05.2016

सेवा में / To

All Accountants General (A&E)  
(As per mailing list).

महोदय/ Sir,

विषय / Sub : Pension –Tamil Nadu Government – Treatment of Dearness Allowance as Dearness pay for the purpose of pension revision to those retired between 01.06.1988 and 31.12.1995 – regarding.

संदर्भ / Ref : 1. TN Finance (PGC) Dept, G.O.363 dated 23.08.2013  
2. TN Finance (PGC) Dept, G.O.Ms.200 dated 31.07.2014  
3. TN Finance (PGC) dept Lr.No.24056/PGC/2014-1 dated 28.05.2014

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Tamil Nadu Government have issued orders vide reference 1<sup>st</sup> cited for treatment of Dearness allowance as dearness pay for the purpose of pension revision to those who retired between 01.06.1988 and 31.12.1995 . Subsequent orders have also been issued in reference 2<sup>nd</sup> . Illustrations for the purpose of calculation of arrears have also been enclosed herewith.

These instructions may please be communicated to all the Sub-treasury Officers under your control.

The receipt of this letter may be acknowledged.

भददीय / Yours faithfully,

Encl: as above

S. Jeyaraj  
23/5/16

व.लेखा अधिकारी/Sr.Accounts officer





**FINANCE (PGC) DEPARTMENT**

**G.O.No.363, Dated:23<sup>rd</sup> August, 2013**

(ஏ #a, Mt â .-7, ÂUtÿSt®M©L 2044)

**Pension** – Treatment of Dearness Allowance as Dearness Pay for the purpose of pension revision – Implementation of the Judgement Orders of the Hon'ble Supreme Court of India, dated 17.1.2013 in SLP Nos.8848-8870/2012 filed by Kallakurichi Taluk Retired Official Association and other Associations/ Individual Appellants by extending the orders issued in G.O. Ms. No.272, Finance (Pension) Department, dated 15.6.1998 to those retired between 1.6.1988 and 31.12.1995 – Orders - Issued.

**Read:-**

1. G.O. Ms.No.317, Finance (Pension) Department, Dated: 11.3.1970
2. G.O. Ms.No.115, Finance (Pension) Department, Dated: 06.2.1975
3. G.O. Ms.No.371, Finance (Pension) Department, Dated: 30.4.1986
4. G.O. Ms.No.810, Finance (Pay Commission) Department, Dated: 9.8.1989
5. G.O. Ms.No.713, Finance (Pay Commission) Department, Dated:28.6.1990
6. G.O. Ms.No.911, Finance (Pension) Department, Dated: 4.12.1991
7. G.O. Ms.No.511, Finance (Pension) Department, Dated: 26.7.1993
8. G.O. Ms.No.174, Finance (Pay Cell) Department, Dated 21.4.1998
9. G.O. Ms.No.272, Finance (Pension) Department, Dated: 15.6.1998
10. G.O. Ms.No.273, Finance (Pension) Department, Dated: 15.6.1998
11. G.O. Ms.No.235, Finance (Pay Cell) Department, Dated: 1.06.2009
12. Judgement Order of the Hon'ble Supreme Court of India dated 17.1.2013 in Civil Appeal Nos.8848 to 8870/2012 filed by Kallakurichi Taluk Retired Official Association and other Associations/ Individual Appellants.

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**ORDER:**

In the Government Order first read above, orders have been issued to the effect that Dearness Allowance as on 1.12.1966 be included as a component of wages for calculation of average emoluments for determining pension to those retired between 26.2.1970 and 1.10.1970 based on Government of India pattern.

2. In the reference second read above, orders were issued treating Dearness Allowance actually drawn by the employees retiring on or after 1.2.1975 during the last 10 (ten) months prior to the date of retirement as pay for calculating pension.

3. The Fourth Tamil Nadu Pay Commission, among others has recommended that at the end of a period of three years, the Dearness Allowance sanctioned upto that period could be added as Dearness Pay in order to ensure a reasonable pension level. Accordingly, orders were issued in the reference third read above to the effect that Government Servants who will be retiring on or after 1.10.1987, (i.e) three years from the date of implementation of Pay Commission recommendation of 1.10.1984, the Dearness Allowance drawn during the last 10 months preceding the date of retirement shall be reckoned as Dearness Pay for the purpose of pensionary benefits, viz. pension, family pension and Death cum Retirement Gratuity. Subsequently, this has been amended to the effect that in the case of Government Servants retiring on or after 1.10.1987, the Dearness Allowance sanctioned upto 30.09.1987 shall be treated as Dearness Pay and counted for pensionary benefits.

4. Subsequently based on the abovesaid Government Orders and a series of Judicial pronouncements made by the Tamil Nadu Administrative Tribunal, Hon'ble High Court and the Hon'ble Supreme Court, the Government in their orders first, second, sixth, seventh and ninth read above extended the benefit of conversion of dearness allowance as dearness pay in exercise of powers under Rule 30 of the Tamil Nadu Pension Rules, 1978 to all employees who retired prior to 01.6.1988 in the following manner:

- (i) For those retired between 1.12.1966 and 1.10.1970 – dearness allowance as drawn on 1.12.1966 would be treated as dearness pay.
- (ii) For those who retired after 2.10.1970 upto 30.9.1987 – dearness allowance as drawn in the last ten months before retirement would be treated as dearness pay.
- (iii) For those retired between 1.10.1987 to 31.5.1988, the Dearness Allowance, Additional Dearness Allowance sanctioned from time to time upto 30.9.1987 would be treated as dearness pay.

5. Consequent on the recommendations of the Fifth Tamil Nadu Pay Commission the revised Central pay scales as per Fourth Central Pay Commission were implemented with effect from 1.6.1988. The Fourth Central Pay Commission scales have been implemented to the Central Government employees with effect from 1.1.1986 by merging the Dearness Allowance at the rate of 608 points of All India Consumer Price Index. Though the Fifth Tamil Nadu Pay Commission has recommended revision of pay structure with reference to All India Consumer Price Index at 748 points, the Government decided to follow the pattern adopted by the Central Government in revising the pay and Dearness Allowance structure of their employees. The Central scales of pay was implemented to State Government employees on 1.6.1988 when the All India Consumer Price Index was 687 points as against the 608 points merged by the Fourth Central Pay Commission. Hence to bridge this gap, the difference in All India Consumer Price Index points was considered as "Dearness Pay" to set right the anomaly of lesser emoluments in the revised pay. Accordingly, orders were issued in para-3 of the Government Order fourth read above for those retired between 1<sup>st</sup> October 1987 to 31<sup>st</sup> May, 1988 and after 1<sup>st</sup> June, 1988, treating dearness allowance as dearness pay at the following rates:



Pay range (1)	Rate of dearness pay (2)
(i) upto Rs.3,500	13 per cent of pay
(ii) above Rs.3,500 but not exceeding Rs.6,000	9 per cent of pay subject to a minimum of Rs.455
(iii) above Rs.6,000	8 per cent of pay subject to minimum of Rs.540

6. Certain pensioners/ Pensioner's Association, challenged the cut-off date stipulated in the Government Orders fourth, ninth and tenth read above and filed certain O.A.s in the erstwhile Tamil Nadu Administrative Tribunal and the same were transferred as writ petitions to the Madras High Court. The main relief sought by the writ petitioners is to treat Dearness Allowance as Dearness Pay for the purpose of pension calculation for all those retired in the period between 01.06.1988 and 31.12.1995 on the analogy of the orders issued in Government Orders third, ninth and tenth read above.

7. The Government has preferred appeal against the above judgement orders. In the judgement order dated 17.12.2007 in W.A.1002 of 2006, W.A.9 and 95 of 2007, Hon'ble Division Bench has allowed the Writ Appeal filed by the Government.

8. Aggrieved by the orders issued in the above writ appeal, Thiru.N.Subramanian and others filed SLP No.20887 of 2008 and the Kallakurichi Taluk Retired Official Association and others have filed SLP No.18020-18021 of 2008. The main prayer in the above Special Leave Petitions is to grant the benefit issued in the Government Orders ninth and tenth read above to all the pensioners retired between 1.6.1988 and 31.12.1995 with all the consequential pensionary benefits.

9. The Hon'ble Supreme Court in its order dated 17.1.2013 has ordered that:

"The instant appeals are accordingly allowed. The impugned order dated 17.12.2007 passed by the High Court is hereby set aside. The impugned Government Order dated 9.8.1989, to the extent that it extends to employees who retire on or after 1.6.1988, a lower component of 'dearness pay', as against those who had retired prior to 1.6.1988, is set aside, being violative of Articles 14 and 16 of the Constitution of India".

10. While delivering the above judgment, the Hon'ble Supreme Court of India has also made the following observations:

- i) "The instant controversy should not be misunderstood as a determination of the total carry home pension of an employee. 'Dearness Pay' is one of the many components, which go into the eventual determination of pension. Therefore, the focus in the adjudication of the present controversy must be on

p.t.o.

'Dearness Pay', rather than on the eventual carry home pension".

- ii) "Most importantly, the financial constraints of the State Government were not described as the basis/reason for the classification made in the impugned Government Order dated 9.8.1989".
- iii) "....the State Government has the right to choose whether or not 'dearness allowance' should be treated as 'dearness pay'. As such, it is open to the State Government not to treat any part of 'dearness allowance' as 'dearness pay'. In case of financial constraints, this would be the most appropriate course to be adopted. Likewise, the State Government has the right to choose how much of 'dearness allowance' should be treated as 'dearness pay'".

11. In implementing the orders of the Hon'ble Supreme Court, the Government has considered the following factors:-

- i) The Government of Tamil Nadu with effect from 1.6.1988 has already adopted the Central Pay Commission system under which, there would be an automatic revision of the basic pension as and when pay revision is taken up unlike in the period prior to this. It is on this basis that the basic pension has been revised upwards by 40% for all existing pensioners with effect from 1.1.1996 and 1.1.2007 when the Government of Tamil Nadu has ordered pay revisions. Government of Tamil Nadu adopted Government of India pay scales and pay and pension fixation that entails automatic pension revision vide orders issued in the reference eighth and eleventh cited.
- ii) There could be employee discontent if the pensions of two persons retiring from the same post with full qualifying service, after 6 months of each other within the same Pay Commission period varies due to dearness allowance increase.
- iii) The appellants before the Hon'ble Supreme Court had sought for the extension of orders issued in the Government Order third read above, which allowed merger of the Dearness Allowance drawn with three yearly lags for the period beyond 30.9.1990 i.e. the next spell of three years from 1.10.1990 to 30.9.1993.
- iv) The expenditure on pension has increased manifold and in 2006-2007, the number of pensioners was 5,60,168 and expenditure was Rs.5442 crore. In 2011-2012 the number of pensioners increased to 7,53,890 and pension expenditure is Rs.12,273 crore. Pension and retirement benefits expenditure was 5.9% of total revenue expenditure in 1990-1991 and 14.7% in 2011-2012 and it is estimated that it may reach 20.5% during 2030-2031. With a view to curtail the expenditure on pension, Government have implemented the New Contributory Pension Scheme with effect from 1.4.2003 (Defined Contribution Funded Pension





Scheme). Due to legal interventions a number of Government Orders have been issued which has increased the expenditure on pension liability to the State Government which is unsustainable in the long run. Further, retrospective increases in the pensionary entitlements and benefits create issues of inter-generational equity.

12. The State Government, based on the recommendations of the Fifth Tamil Nadu Pay Commission has extended Central scales of pay to its employees with effect from 1-6-1988. Subsequently, the next two Pay Commissions were implemented with effect from 1-1-1996 and 1-1-2006 by merging the same quantum of Dearness Allowance drawn by the serving employees and the pensioners following the Government of India pattern. Hence, automatic pension revision has been allowed to the pensioners as in the case of serving personnel. After the implementation of the subsequent Central Scales of pay, the question of merging the Dearness Allowance as Dearness Pay for pensionary benefits during the subsequent pay commission period 1-1-1996 does not arise. Further, to protect pensioners against inflation, they are also granted periodic percentage increases in the dearness allowance on pension on par with serving employees drawing salaries.

13. The orders issued in Government Order fifth read above provided that the treatment of those who retired before 1.6.1988 and between 1.6.1988 and 31.3.1989 should be the same. The principle adopted was that in case any person retiring after 1.6.1988 but before 31.3.1989 (Fifth Tamil Nadu Pay Commission period) would have drawn higher emoluments at the time of retirement based on the Fourth Tamil Nadu Pay Commission pay scales and Dearness Allowance applicable compared to the revised pay fixed along with the applicable percentage of Dearness Allowance they were allowed to draw the difference in pension as "personal pension". The Government are of the view that a similar approach for those who retired between 1.4.1989 and 31.12.1995 wherein those who retired after 1.6.1988 but would have had higher emoluments based on the Fourth Tamil Nadu Pay Commission pay scales and applicable Dearness Allowance and Additional Dearness Allowance as against the Fifth Tamil Nadu Pay Commission pay scales and prescribed Dearness Allowance conversion as Dearness Pay (13% - upto Rs.3,500/-, 9% - above Rs.3,500/- and upto Rs.6,000/-, 8% - above Rs.6,000/-) and allowed pension based on higher emoluments would ensure that the Supreme Court's orders are complied with and there is no discrimination based on the cut off date of 1.6.1988.

14. After careful consideration, the Government has decided to implement the orders of the Hon'ble Supreme Court of India, by extending the benefit of the orders issued in the reference ninth read above, to those who retired on or after 1.6.1988 upto 31.12.1995 with reference to the pre-revised scales of pay (i.e. scales of pay that existed prior to 1.6.1988). Accordingly, Government direct that:

- (i) the pensioners who have retired between 1.6.1988 and 31.12.1995 shall be permitted to compute average emoluments notionally for the calculation of pension based on the Fourth Tamil Nadu Pay Commission scales of pay and with reference to the Dearness Allowance and Additional Dearness Allowance applicable in the pre-revised scale of pay

p.t.o.



sanctioned from time to time as Dearness Pay for the entire 10 months preceding retirement;

- (ii) further, such of the pensioners who retired between 1.6.1988 and 31.12.1995 shall have the option to opt for the above formula or to retain the current pension, whichever is advantageous to them;
- (iii) if the option is exercised for the pre-revised scale to calculate the pension, the excess pay and allowances and terminal benefits, if any, drawn by them in the revised scale of pay prior to their retirement shall be waived as a special case. To this effect, necessary amendment to Rule 30 of the Tamil Nadu Pension Rules, 1978 will be issued separately.

15. As the revision of pension ordered above is based on the option to be exercised by the pensioners retired to their advantage, the above orders shall be eligible to all those pensioners retired between 1.6.1988 and 31.12.1995 and who are alive on the date of issue of this order. In the case of employees retired between 1.6.1988 and 31.12.1995, such retirees opting for the benefit ordered in para 14 above, the pay of such employees shall be regulated in the Fourth Tamil Nadu Pay Commission scales of pay (pre - 1988 pay scale) by the pay fixing authorities notionally where the employees last served. After revising the pay of such employees the proposals for pension/ family pension revision of the above retired employees shall be forwarded by the Departmental Officers directly to the Office of the Accountant General for authorising the entitled pension. Such pensioners are also entitled for the subsequent pension revisions ordered in G.O.Ms.No.174, Finance (Pay Cell) Department, dated:21.4.1998 and G.O.Ms.No.235, Finance (Pay Cell) Department, dated:1.6.2009 which shall be done by the Treasury Officers/ Sub Treasury Officers/ Pension Pay Officer concerned.

16. The applicable rates of Dearness Allowance at the rate of 608 points of All India Consumer Price Index and Additional Dearness Allowance admissible from time to time along with illustration are appended to this order.

**(BY ORDER OF THE GOVERNOR)**

**K. SHANMUGAM**

**PRINCIPAL SECRETARY TO GOVERNMENT.**

To

All Secretaries to Government.

All Departments of Secretariat.

The Legislative Assembly Secretariat, Chennai - 600 009.

The Governor's Secretariat, Raj Bhavan, Chennai - 600 022.

The Tamil Nadu Information Commission, No.2, Thiyagaraya Salai, Eldams Road Junction, Teynampet, Chennai-18.

All Heads of Departments.

The Accountant General (A&E), Chennai - 600 018. (By name)

The Accountant General (A&E), Chennai - 600 018.

The Principal Accountant General (Audit-I), Chennai - 600 018.

The Accountant General (Audit-II), Chennai - 600 018.

The Accountant General (CAB), Chennai - 600 009.

The Registrar, High Court, Chennai - 600 104.  
 The Secretary, Tamil Nadu Public Service Commission, Chennai - 600 003.  
 The Commissioner, Corporation of Chennai / Madurai / Coimbatore / Tiruchirappalli / Salem /  
 Tirunelveli/ Erode / Tirupur / Vellore / Thoothukudi.  
 All District Collectors / District Judges / Chief Judicial Magistrates.  
 All Regional Joint Directors of Treasuries and Accounts Department.  
 The Pension Pay Officer, Chennai - 600 006.  
 All Treasury Officers / Sub-Treasury Officers.  
 All State Government owned Boards / Corporations.

**Copy to:**

The Finance (OP.I/OP.II/OP.III/OP.M/Pension/PC/BG.II/Bud.Misc. / Public),  
 Chennai -600 009.  
 The Secretary to Chief Minister, Chennai-600 009.  
 The Director of Pension, D.M.S. Complex, Chennai - 600 006.  
 The Director of Treasuries and Accounts, Chennai - 600 015.  
 The Director of Local Fund Audit, Chennai - 600 108.  
 All Municipal Commissioners.  
 All Panchayat Union Commissioners.  
 The Reserve Bank of India, Chennai - 600 001.  
 All Head Offices / Regional Offices of Public Sector Banks  
 through the Director of Pension, D.M.S. Complex, Chennai - 600 006.  
 All Public Sector Banks through the Director of Pension, D.M.S. Complex, Chennai - 600 006.  
 The President, Tamil Nadu Retired Officials Association, D.P.I. Complex, Chennai –  
 600006.  
 The President, Tamil Nadu Secretariat Retired Officers Association, No.70, Medavakkam  
 Tank Road, Kilpauk, Chennai - 600 010.  
 The President, All India Federation of Pensioners' Association, No.22, Kavarai Street,  
 Saidapet West, Chennai - 600 015.  
 The President, The Retired Teachers Association, No.12, Abayambalpuram,  
 Mayiladuthurai, Nagapattinam District.  
 The State President, All Bharat Confederation of Senior Citizens and Pensioners,  
 No.7, Bharathidasan Street, Avinashi, Coimbatore District.  
 The President, The Indian Officers Association, No.35, Thiru Vi Ka High Road,  
 Royapettah High Road, Chennai - 600 014.  
 The President, Tamil Nadu Senior Citizens' Association, No.V.95, Anna Nagar,  
 Chennai – 600 040.  
 The President, Tamil Nadu Senior Citizens and Pensioners Welfare Association, No.38-B,  
 First Main Road, Perumalpuram, Tirunelveli.  
 The President, Retired Officials Association, Narayanarao Building, Muthu kalathi Street,  
 Triplicane, Chennai-600 005.  
 Stock File / Spare Copies.

**-// Forwarded / By Order //-**

*A. Tamizheli*

**Section Officer**

p.t.o.



**ANNEXURE-I**

**Rates of Dearness Allowance applicable to the pre-revised scale of pay for the period between 1.6.1988 and 31.12.1995**

**D.A. at 608 points of All India Consumer Price Index**

Basic Pay upto Rs.1,100/-	<b>15 %</b> (Fifteen Percent)
Basic Pay above Rs.1,100/-	<b>12 %</b> (Twelve Percent) Subject to a minimum of Rs.165/- and a maximum of Rs.300/-

-/True Copy/-

*A. Jamil*

**Section Officer**

## **ANNEXURE – II**

*Rates of Additional Dearness Allowance applicable from time to time for  
the period from 1.6.1988 to 31.12.1995*

Sl. No.	G.O.No./Date of Finance Department	Basic Pay (*) upto Rs.3500	Basic Pay (*) above Rs.3500	
			Rate of D.A	Subject to a Minimum
1.	388/30.5.88 w.e.f. 1.1.88	18	13	630
2.	756/28.10.88 w.e.f. 1.7.88	23	17	805
3.	666/27.6.89 w.e.f. 1.1.89	29	22	1015
4.	1069/27.9.89 w.e.f. 1.7.89	34	25	1190
5.	305/28.3.90 w.e.f. 1.1.90	38	28	1330
6.	1101/13.10.90 w.e.f. 1.7.90	43	32	1505
7.	263/3.4.91 w.e.f. 1.1.91	51	38	1785
8.	807/28.10.91 w.e.f. 1.7.91 read with G.O.Ms.No.361/ 21.5.92	60	45	2100
9.	361/21.5.92 w.e.f. 1.1.92	71	53	2485
10.	812/19.10.92 w.e.f. 1.7.92	83	62	2905
11.	369/21.5.93 w.e.f. 1.1.93	92	69	3220
12.	735/22.10.93 w.e.f. 1.7.93	97	73	3395
13.	380/4.5.94 w.e.f. 1.1.94	104	78	3640
14.	855/17.10.94 w.e.f. 1.7.94	114	85	3990
15.	354/8.5.95 w.e.f. 1.1.95	125	94	4375
16.	777/5.10.95 w.e.f. 1.7.95	136	102	4760

**Note:-**

(\*) Basic Pay includes Dearness Allowance at 608 points of All India Consumer Price Index.

-/True Copy/-

*A. Jamilzeli*  
**Section Officer**

p.t.o.



**ANNEXURE – III****Illustration**

An employee in the pre-1.6.88 (Fourth Pay Commission Scales of pay) was drawing a basic pay of Rs.1985/- in the pay scale of Rs.1340-2435. The corresponding revised scale of pay is Rs.2200-8000. His date of increment is 1<sup>st</sup> October and his date of retirement is 30.6.1993. The individual has rendered a net qualifying service of 33 years.

The revised pension is worked out as shown below:-

Average Emoluments Period = 1.9.1992 to 30.6.1993

**Pay regulation on exercising option**

<b>Pay in the pre revised scale of pay (Rs.1340- 2435) as on 31.5.1988 Rs.1985.</b> (after sanction of subsequent increments)	<b>Revised pay drawn as per G.O.666, Finance (Pay Cell) Department, dated:27.6.1989</b> ( in the scale of Rs.2200-4000)
w.e.f. 1.09.1992 Rs. 2345	Rs.2900
w.e.f. 1.10.1992 Rs. 2435	Rs.3000

**I. Average Emoluments (revised pay):**

1.09.92 to 30.09.92 = 2900+ 377 (13%)	= 3277x1 =	3277
1.10.92 to 30.06.93 = 3000+ 390 (13%)	= 3390x9 =	30510
		-----
	Total:	33787
		-----

AE = Rs.3379; Revised pension = Rs.1690/pm w.e.f.1.7.1993

**II. Average Emoluments (in pre revised pay)**

	<u>D.A.@</u>	<u>A.D.A.@</u>	
1.09.92 to 30.09.92 = 2345+ 281 (12%) + 2180 (83%) = 4806x1 =			4806
1.10.92 to 31.12.92 = 2435+ 292 (12%) + 2263 (83%) = 4990x3 =			14970
1.01.93 to 30.06.93 = 2435+ 292 (12%) + 2509 (92%) = 5236x6 =			31416
			-----
	Total:		51192
			-----

AE = Rs.5119, Revised Pension = Rs.2560/pm w.e.f. 1.07.1993

Difference = Rs.2560 – Rs.1690 =Rs.870

Net Increase in pension w.e.f. 1.07.1993 – Rs.870/- p.m.

-/True Copy/-

*G. Jamil Selvi*  
Section Officer

**ANNEXURE-I****FORM OF APPLICATION**

Sir/ Madam,

Sub: Application for extension of orders issued in G.O.Ms.No.363, Finance (PGC) Department, dated:23.8.2013 to those retired during 1.6.1988 to 31.12.1995- Orders issued.

Kindly revise my pension in terms of G.O.Ms.No.363, Finance (PGC) Department, dated:23.8.2013.

**REQUISITE PARTICULARS ARE GIVEN BELOW:**

1.	Name (in BLOCK Letters)	
2.	Postal address (in Block letters) (duly furnishing the District)	
3.	Designation/ Office/ Department from which retired (selection grade/ Spl. grade if applicable)	
4.	Date of retirement	
5.	Pension Payment Order No.	
6.	PPO.No.OAC/UST (In the case of pensioners who are getting payment outside the State)	
7.	Pre-revised scale of pay	
8.	Date of increment	
9.	Corresponding revised Pay-Scale	
10.	Date of Increment in the revised Pay-Scale.	
11.	Last pay drawn	
12.	Whether the beneficiary in receipt of pension is alive	
13.	Name of authority who issued PPO	
14.	Name of Treasury/ Sub Treasury/ Pension Pay Office Chennai	
15.	Bank Branch with a/c. No. from where the pension is drawn	
16.	Other particulars if any may be enclosed.	

Date:

Signature of the Pensioner.

//True Copy//

*A. Jamikeli*  
Section Officer.



ANNEXURE-IIOPTION FORM

I, .....retired as.....  
 from the office of the .....drawing  
 pension .....with P.P.O.No..... at  
 Pension Pay Office, Chennai/ Treasury Office, ...../ Sub-  
 Treasury, .....hereby opt for  
 calculation of revised pension with reference to G.O.Ms.No.363, Finance (PGC)  
 Department, dated:23.8.2013 on the basis of "the notional Pay fixation in the pre-  
 revised scale of pay as on 31.5.1988 and further sanction of subsequent increment  
 till the date of my retirement.

Station:

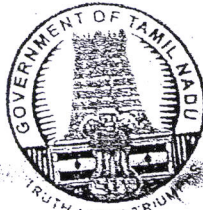
Date:

Signature of the Pensioner

//True Copy//

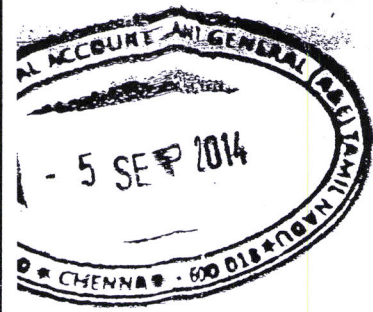
*A. Tamilkeli*

Section Officer.



P-30

11



## FINANCE [PGC] DEPARTMENT

G.O.Ms.No.200, Dated 31<sup>st</sup> July 2014.

(ஐய, ஆடி 15, திருவள்ளூர் ஆண்டு 2045)

### ABSTRACT

Pension - Treatment of Dearness Allowance as Dearness Pay for the purpose of pension revision to those retired between 01.06.1988 and 31.12.1995 - Further orders - Issued.

#### Read:-

1. G.O.Ms.No.363, Finance (PGC) Department, dated 23.08.2013.
2. From the Commissioner of Treasuries and Accounts Lr.No.34490/2013/H3, dated 17.09.2013.
3. Representation from the Tamil Nadu Retired Officials Association dated 24.09.2013.
4. Government Letter No.51882/Finance (PGC) department, 2013, dated: 30.09.2013.
5. From the Pensioners Association, Chidambaram, letter dated 14.10.2013.
6. From the Principal Accountant General (A&E), Tamil Nadu, Chennai -18 Lr.No.Pension 30/1-76/2013-14/96083, dated 23.10.2013.
7. From the Tamil Nadu Retired Pensioners Association, Thoothukudi, letter dated 06.11.2013.
8. From the Akila Bharatha Mootha Kudimakkal Matrum Pensionergal Kootamaipu, letter dated 16.12.2013.
9. From the Commissioner of Treasuries and Accounts, Chennai-15 Letter No.34490/2013/H3 dated 27.12.2013.
10. Government Letter No.61495/Finance (PGC) department, 2013, dated: 27.12.2013.
11. From the Deputy Accountant General (Pension), Chennai-18, Lr.No.30/2013-14/G.O.363/147544 dated 13.01.2014.
12. Government Letter No.61495(Ms.)/Finance (PGC) department, 2013, dated: 04.02.2014.
13. From the Tamil Nadu Retired Officials Association, Chennai, Letter dated 17.02.2014.
14. Representation from Thiru. M.S. Venkataraman, Trichy, letter dated 04.03.2014.



15. Government Letter No.60175/Finance (PGC) department,  
2013, dated: 25.03.2014.

-oOo-

**ORDER:**

In the Government Order first read above, among others, orders have been issued as mentioned below:

- (i) The pensioners who have retired between 01.06.1988 and 31.12.1995 shall be permitted to compute average emoluments notionally for the calculation of pension based on the Fourth Tamil Nadu Pay Commission scales of pay and with reference to the Dearness Allowance and Additional Dearness Allowance applicable in the pre-revised scale of pay sanctioned from time to time as Dearness pay for the entire 10 months preceding retirement;
- (ii) Further, such of the pensioners who retired between 01.06.1988 and 31.12.1995 shall have the option to opt for the above formula or to retain the current pension, whichever is advantageous to them;
- (iii) If the option is exercised for the pre-revised scale to calculate the pension, the excess pay and allowances and terminal benefits, if any, drawn by them in the revised scale of pay prior to their retirement shall be waived as a special case. To this effect, necessary amendment to Rule 30 of the Tamil Nadu Pension Rules, 1978 will be issued separately.

2. Subsequently, in the reference second, sixth, ninth and eleventh read above the Commissioner of Treasuries and Accounts, the Deputy Accountant General and various Pensioners Association in the reference third, fifth, seventh eighth, thirteenth, and fourteenth read above have raised various points and the clarifications already issued in the Government letters fourth, tenth, twelfth & fifteenth read above are re-issued as follows:-

Sl.No.	Points raised	Clarification Issued
(i)	If an employee in the pre 01.06.1988 (Fourth Pay Commission scales of pay) promoted to one or more higher posts during the period 01.06.1988 to 31.12.1995, it is presumed that their pay can be regulated notionally in the corresponding Fourth Pay Commission scales of pay, in the promotional posts applicable to the lower post held by them as per their earlier option.	Presumption confirmed

Sl.N	Points raised	Clarification Issued
(ii)	If an employee in the pre 01.06.1988 (Fourth Pay Commission scales of pay) appointed to selection grade OR special grade during the period 01.06.1988-31.12.1995, it is presumed that one increment benefit can be given notionally in the Fourth Pay Commission scales of pay on movement to the Selection Grade / Special Grade.	Presumption confirmed
(iii)	In para 15 of the Government Order first cited it has been stated that the orders shall be eligible to those pensioners who are <u>alive</u> on the date of Government Order (i.e. 23.08.2013). If a pensioner after exercising option died after 23.08.2013 before actually receiving the monetary benefits, it may be clarified whether the spouse / legal heir is eligible to receive Life Time Arrear / Family Pension.	Specific cases as and when brought to the notice of Government, will be clarified separately.
(iv)	<p>According to G.O.Ms.No.555, Finance (Pay Cell) Department, dated 10.06.1985, stagnation increment beyond the maximum of the time scale of pay (Fourth Pay Commission scales of pay) at the rate of last increment shall be given <u>annually</u> in the ordinary grade / selection grade / special grade, the maximum of whose time scale of pay does not exceed Rs.2000/- p.m. and this maximum was raised to Rs.3000/- p.m. w.e.f. 01.10.1984.</p> <p>Consequent on the implementation of Fifth Pay Commission scales of pay ordered in G.O.Ms.No.666, Finance (Pay Cell) Department, dated 27.06.1989, it has been ordered that the stagnation increment be sanctioned <u>once in two years</u> after reaching the maximum of their time scale subject to the maximum of 3 increments and ceiling of Rs.5450/- ceiling raised to Rs.6000/- w.e.f. 01.06.1988 monetary benefit 01.04.1992.</p>	Presumption confirmed



Sl.No.	Points raised	Clarification Issued
	<p>According to G.O.Ms.No.363, Finance (PGC) Department dated 23.08.2013, the pay of the retired employees has to be regulated notionally from 01.06.1988 till their date of retirement only in the Fourth Pay Commission time scales of pay, it is therefore presumed that stagnation increments shall be sanctioned <u>annually</u> subject to a maximum of Rs.3000/- in terms of Fourth Pay Commission orders, during the period 01.06.1988 to 31.12.1995. The above presumption may kindly be confirmed.</p>	
(v)	<p>The pay regulation period relates to the years 1988 to 1995 and already a period of 20 - 25 years has elapsed. There is difficulty in tracing out the service registers of the pensioners due to efflux of time / bifurcation of offices / closure of offices / due to natural calamities like fire / flood etc. and also due to unforeseen circumstances. In such cases it may be clarified whether the notional pay in the Fourth Pay Commission scales of pay may be regulated with reference to the Pay Bills and acquittances rolls (which is to be retained for 35 years) for the period up to the date of retirement and w.r.t. available records of pay fixation statement / increment register etc.</p>	<p>Yes</p> <p>Further, the clarification issued in Government letter No.8199/Pay Cell/99-5, dated 1.6.99 shall also be adhered to.</p>
(vi)	<p>In para 15 of the Government Order first cited it has been ordered that the pay of retired employees shall be regulated in the Fourth Pay Commission time scales of pay by the pay fixing authorities notionally where the employees last served. During the period 01.06.1988 to 31.12.95, certain officials moved from non-self drawing level to self - drawing status. It is presumed that the notional pay regulation may be done by the pay fixing authority for the self drawing period and by the Pay and Accounts Officer OR the Accountant General as the case may be for the self drawing period.</p>	<p>Presumption confirmed</p>

Sl.N	Points raised	Clarification Issued
(vii)	<p>As there is no specific mention in the Government Orders regarding the payment of other retirement benefits, it may be clarified whether difference in payment of DCRG / is due to be paid to the retired pensioners covered in this Government Order, as admitted on the previous occasion, based on the orders issued in G.O. Ms. No.272, 273 Finance (Pension) dated 15.06.1998 and G.O.Ms.No.449, Finance (Pension) dated 12.10.1999.</p>	<p>As per the orders issued in para-15 of G.O.Ms.No.363, Finance (PGC) Department, dated 23.8.2013, the employees retired between 1.6.1988 and 31.12.1995 are entitled only for pension revision based on the notional pay fixation as per the option exercised by such retired employees and claiming DCRG and other retirement benefits does not arise.</p>
(viii)	<p>In G.O.Ms.No.1101, Finance dated 13.10.1990, for those employees drawing pay of Rs.3501/- and above, 32% of D.A. has been sanctioned w.e.f. 01.07.1990 subject to a <u>maximum of Rs. 1,824/-</u></p> <p>Similarly, in G.O.Ms.No.263, Finance dated 03.04.1991, 38% of D.A. has been sanctioned w.e.f. 01.01.1991 subject to a <u>maximum of Rs.2,166/-</u></p> <p>But, the above ceiling has not been shown in the Annexure – II of the Government Order. This may be clarified.</p>	<p>The maximum ceiling specified in the Government Orders shall be adopted.</p>
(ix)	<p>In the illustration annexed to the G.O. the average emoluments have been rounded off. Only pensionary benefits have to be rounded off. The presumption may kindly be <u>confirmed</u>.</p>	<p>Presumption confirmed</p>
(x)	<p>The corresponding scale of pay for the newly created post of Senior Civil Surgeon in Medical Department, for notional fixation may be clarified.</p>	<p>The corresponding (IV PC Time Scale of pay) in the pre-revised scale of pay equivalent to that of newly created post in V PC Time Scale of pay may be taken into account for the purpose of Pay Fixation.</p>



Sl.No.	Points raised	Clarification Issued
(xi)	(a) In case of death of pensioner after exercising option under G.O.363, (b) Whether revised pension arrears are payable to legal heirs? (c) Those who were alive on the date of issue of GO, but subsequently expired, whether legal heirs can apply?	In case of death of pensioner after exercising option under G.O.363, the pension arrears worked out by the concerned PPO/TO/STOs shall be paid to the spouse/legal heirs as the case may be. However, in cases where the pensioners have not exercised option, the legal heirs are not entitled to apply for the same.
(xii)	Certain posts in the cadre of Additional Secretary to Government in Secretariat, Senior Civil Surgeon in Medical Department, Additional Treasury Officer in Treasuries and Accounts Department and certain posts in other Departments were newly created during the period 01.06.1988 to 31.12.1995. Similarly certain posts were upgraded to higher posts during that period. In such cases, it may be clarified whether the corresponding (IV Pay Commission Time Scale) in the pre-revised scale equivalent to that of newly created/upgraded scale in V Pay Commission Time Scale may be taken in to account for the purpose of Pay Fixation.	Yes.
(xiii)	Certain officials drawing special pay in the V th Pay Commission Scale of pay as on the date of retirement. It may be clarified whether Special pay drawn in IV Pay Commission Scale OR Special Pay drawn at the time of retirement can be taken in to account for pensionary benefits while notionally fixing their pay in the pre-revised scales.	Quantum of Special pay drawn in IV th Pay Commission scales of pay may be taken into account for calculating pension with reference to notional pay fixation.

Sl.No	Points raised	Clarification Issued
(xiy)	<p>In para 14(ii) of the G.O.first cited, it has been ordered that the pensioners retired between 01.06.1988 and 31.12.1995 shall have the option to opt for the formula stipulated in para 14(i) of the G.O(OR) to retain the current pension whichever is advantageous to them. While implementing the G.O. most of the pensioners are eligible to fix their pension more than that they are drawing as on the date of retirement. However, while refixing their pension on 01.01.1996 as ordered in G.O.Ms.No.174, Finance (Pay Cell) dated 21.04.1998 the Accountant General pointed out that only the difference between Dearness Allowance admissible and Dearness Allowance actually drawn has to be taken. In such cases, the proposed pension as on 01.01.1996 will be less than that of original pension drawn, before refixation as per G.O.363, Finance Dt.23.08.2013. Hence guidelines on the fixation of pension on 01.01.1996 (w.r.t the revised pension fixed as per the G.O. first cited) and for the calculation of arrears, admissibility of Dearness Allowance percentage to the pensioners from 01.06.1988 to 31.12.1995 due to the merger of Dearness Allowance in their pay, may kindly be issued.</p>	<p>In as much as the Dearness Allowance drawn on the date of retirement has already been merged, the percentage merged in this regard may be excluded while refixing pension as on 1.1.96. While doing so, if the revised pension happens to be lesser than that of the existing pension, the pensioner may be allowed to draw his existing pension. Due to above Dearness Allowance merger, if the amount of Dearness Allowance already drawn is found to be in excess, the same need not be taken into account (i.e) for the period from the date of retirement upto 31.12.95 and the same may be ignored.</p>
(xv)	<p>In respect of categories for which selection grade was introduced after V th Pay Commission and no separate scale for selection grade/special grade in IV th Pay Commission, whether one increment benefit can be given in the notional fixation for movement to selection grade?</p>	<p>Yes One increment benefit can be given in the notional fixation for movement to selection/special grade.</p>
(xvi)	<p>It is presumed that pay anomaly and Rule 4(3) fixation are not admissible in the notional fixation in IV th Pay Commission as is admissible in Vth Pay Commission This may be confirmed.</p>	<p>Presumption confirmed</p>

3. The Pension Pay Officer, Treasury Officers / Sub Treasury Officers and the Managers of all Public Sector Banks are requested to follow the above mentioned clarification scrupulously while calculating arrears of pension to those pensioners retired between 01.06.1988 and 31.12.1995



based on the orders issued in G.O.(Ms)No.363/Finance Department dated 23.08.2013. The Director of Treasuries and Accounts is directed to make necessary arrangements for payment of pension arrears to the pensioners immediately as per the clarifications issued in para - 2 above.

**(ORDER OF THE GOVERNOR)**

**K.SHANMUGAM**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

To

All Secretaries to Government.

All Departments of Secretariat.

The Legislative Assembly Secretariat, Chennai - 600 009.

The Governor's Secretariat, Raj Bhavan, Chennai - 600 022.

The Tamil Nadu Information Commission, No.2, Thiyagaraya Salai,  
Eldams Road Junction, Teynampet, Chennai-18.

All Heads of Departments.

The Accountant General (A&E), Chennai - 600 018. (By name)✓

The Accountant General (A&E), Chennai - 600 018.

The Principal Accountant General (Audit-I), Chennai - 600 018.

The Accountant General (Audit-II), Chennai - 600 018.

The Accountant General (CAB), Chennai - 600 009.

The Registrar, High Court, Chennai - 600 104

The Secretary, Tamil Nadu Public Service Commission, Chennai - 600 003.

The Commissioner, Corporation of Chennai / Madurai / Coimbatore /  
Tiruchirappalli/Salem/Tirunelveli /Erode/ Tiruppur / Vellore / Thoothukudi.

All District Collectors / District Judges / Chief Judicial Magistrates.

All Regional Joint Directors of Treasuries and Accounts Department.

The Pension Pay Officer, Chennai - 600 006.

All Treasury Officers / Sub-Treasury Officers.

All State Government owned Boards / Corporations.

**Copy to:**

The Finance (OP.I/OP.II/OP.III/OP.M/BG.II/Bud.Misc. / Public. Pay Cell), Chennai -9.

The Secretary to Chief Minister, Chennai-600 009.

The Director of Pension, D.M.S. Complex, Chennai - 600 006.

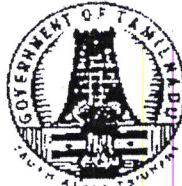
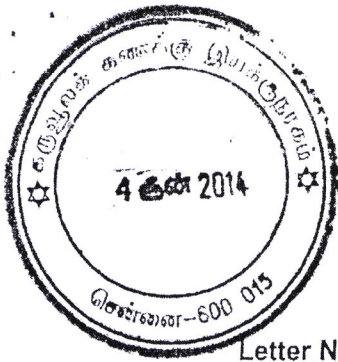
The Commissioner of Treasuries and Accounts, Chennai - 600 015.

The Director of Local Fund Audit, Chennai - 600 108.

Stock File / Spare Copies.

-/ Forwarded : By Order/-

  
**SECTION OFFICER.**



Finance (PGC) Department,  
Secretariat, Chennai-600 009.

Letter No.24056/PGC/2014-1, dated :28.05.14

From  
Thiru. K.Shanmugam I.A.S.,  
Principal Secretary to Government.

To,  
The Director of Treasuries and Accounts,  
Saidapet,  
Chennai-15. (w.e)

Sir,

Sub: Pension – Treatment of Dearness Allowance as  
Dearness Pay for the purpose of revision of pension to  
those retired between 1.6.1988 and 31.12.1995 –  
Further Clarification Requested – Regarding.

Ref: Letter received from the Director of Treasuries and  
Accounts, R.C.No.42949/2013/E2, dt.2.5.2014.

With reference to the letter cited, I am to confirm that the 5 (five) Illustrations  
sent therein for the purpose of calculation of pension arrears with reference to G.O.  
(Ms).No. 363, Finance (PGC) Dept, Dated: 23.08.2013 after due verification.

2. The above illustrations may be communicated to all Treasury Officers/Sub  
Treasury Officers for strict compliance. Further, I am also to inform that necessary  
instructions may also be sent to the Treasury Officers/Sub Treasury Officers to refer  
the cases of pension revision with effect from 01.01.1996, where arrears of pension  
accrues, to Director of Treasuries and Accounts to verify the correctness of the  
calculation made by the Treasury Officers/Sub Treasury Officers concerned.

Yours faithfully,

for Principal Secretary to Government.

Copy to:  
The Public Sector Banks though RBI  
Stock File/Spare copy

Ends Re 42949/2013/E2 dt 4.6.14

Communicated for necessary  
action

M. Nair  
For Director of Treasuries  
and Accounts.

To  
Pension Pay officials/  
All Treasury Officers

4/6/14  
21/6/14



PG.No & Vol No:

1. The refiling pension as on 01.01.1996 shall be made without reference to the table in Annexure I of G.O.Ms.No.174,Finance(Pay Cell) Department Dated 21.04.1998
2. As the revised pension fixed as on 01.01.1996 / 01.01.2006 happens to be lesser than that of the existing pension, the pensioner may be allowed to draw the existing pension.
3. Due to the D.A. merger, as the amount of Dearness Allowance already drawn is found to be in excess, the same need not be taken into account and may be ignored.
4. In all the cases, as the DA drawn on the date of Retirement has already been merged, there will be no DA arrears due to be paid from the date of commencement of pension to 31.12.1995.

Pension Fixation Statement as per G.O.363, Finance (PGC) Department, Dated 23.08.2013 & Government Letter No.61495, dated 22.12.2013 & 04.02.2014

Name: Packirisamy  
 PPO No: AS02570  
 Name of the Treasury: PPO  
 Bank & Branch:  
 DOR: 31/07/1989 DOB: 15/07/1931  
 R.E.P. up to: A.G.Ref.No Date: Pg.No & Vol No:

Existing Pension		Fixation of Pension as per G.O.363 as on 01.01.1996					Arrear Calculation						
	Amt (Rs)					Amt (Rs)	Period	Pension Due	Pension Drawn	Diff. in Pension per month	Total Months	Total Arrears	
Pension as on :	01-Aug-89	1336	Pension as per A.G. Authorization as on:	01-Aug-89	ADA Merged (As mentioned in AG Authorization)	DA for Fix.	Pension:	From 01.08.1989 to 31.12.1995	1511	1336	175	77	13475
	DA Drawn			DA DUE	%	Amount							
	%	Amount		%	Amount	%	Amount						
DA (148% / 111% / 96%)	148%	1978	DA ✓	148%	2237	34%	825		1412	1412			
I.R. - I		50	I.R. - I ✓						50	50			
I.R. - II		134	I.R. - II						152	152			
40% on Pension		535	40% on Pension						605	605			
Pension as on 01.01.1996		4033	Pension as on 01.01.1996						3720	3720			
Fixation of Pension as on 01.01.2006			Fixation of Pension as per G.O.363 as on 01.01.2006										
Pension as on 01.01.1996	4033	Pension as on 01.01.1996						From 01.04.1995 to 31.12.1995	152	131	18	9	162
Dearness Pension	2017	Dearness Pension											13637
DA%	1452	DA%											
40% on Pension	1614	40% on Pension											
Pension as on 01.01.2006	9116	Pension as on 01.01.2006 (Monetary Benefit 01.01.2007)											13637

- Note:**
1. The relieving pension as on 01.01.1996 shall be made without reference to the table in Annexure I of G.O.Ms.No.174, Finance (Pay Cell) Department Dated 21.04.1998.
  2. As the revised pension fixed as on 01.01.1996 / 01.01.2006 happens to be lesser than that of the existing pension, the pensioner may be allowed to draw the existing pension.
  3. Due to the D.A. merger, as the amount of Dearness Allowance already drawn is found to be in excess, the same need not be taken into account and may be ignored.
  4. In all the cases, as the DA drawn on the date of retirement has already been merged, there will be no DA arrears due to be paid from the date of commencement of pension to 31.12.1995.



DOB: 01/10/1937

**Note:**

1. The refining pension as on 01.01.1996 shall be made without reference to the table in Annexure I of S.O.Ms.No.174,Finance(Pay Cell) Department Dated 21.04.1998
2. As the revised pension fixed as on 01.01.1996 / 01.01.2006 happens to be lesser than that of the existing pension, the pensioner may be allowed to draw the existing pension
3. Due to the D.A. merger, as the amount of Dearness Allowance already drawn is found to be in excess, the same need not be taken into account and may be ignored.
4. In all the cases, as the DA drawn on the date of Retirement has already been merged, there will be no DA arrears due to be paid from the date of commencement of pension, w

**Pension Fixation Statement as per G.O.363, Finance (PGC) Department, Dated 23.08.2013 & Government Letter No.61495, dated 27.12.2013 & 04.02.2014**

Name: NATARAJAN  
PPO No: A82468  
Name of the Treasury: PPO  
Bank & Branch:

DOR: 30/06/1995 DOB: 15/06/1935  
R.E.P. up to: A.G.Ref.No Date:  
Pg.No & Vol No:

Existing Pension		Fixation of Pension as per G.O.363 as on 01.01.1996					Arrear Calculation						
Pension as on :	Amt (Rs)	Pension as per A.G.Authorization as on:	01-Jul-95	DA DUE	ADA Merged (as mentioned in AG Authorization)	DA for Fix.	Amt (Rs)	Period	Pension Due	Pension Drawn	Diff. in Pension per month	Total Months	Total Arrear
Pension as on :			01-Jul-95				3919	Pension:					
	2165												

**Note:**

1. The retiring pension as on 01.01.1996 shall be made without reference to the table in Annexure I of G.O.Ms.No.174/Finance(Pay Cell) Department Dated 21.04.1998
2. As the revised pension fixed as on 01.01.1996 / 01.01.2006 happens to be lesser than that of the existing pension, the pensioner may be allowed to draw the existing pension.
3. Due to the D.A. merger, as the amount of Dearness Allowance already drawn is found to be in excess, the same need not be taken into account and may be ignored.
4. In all the cases, as the DA drawn on the date of Retirement has already been merged, there will be no DA arrears due to be paid from the date of commencement of pension to 31.12.1995.



Pension Fixation Statement as per G.O.363, Finance (P&C) Department, Dated 23.08.2013 & Government Letter No.61495, dated 27.12.2013 & 04.02.2014

Name: Yesu Thankaraj G  
 PPO No: A812339  
 Name of the Treasury: DT Nakercoil  
 Bank & Branch:  
 DOR: 30/11/1993 DOB: 1/12/1935  
 R.E.P. up to :  
 A.G. Ref/No Date: 17/02/2014  
 Pg.No & Vol No:

Existing Pension		Fixation of Pension as per G.O.363 as on 01.01.1996						Arrear Calculation					
Pension as on :	Amt (Rs)	Pension as per A.G.Authorization as on:	01-Dec-93	DA DUE	ADA Merged (As mentioned in AG Authorization)	DA for Fix.	Amt (Rs)	Period	Pension Due	Pension Drawn	Diff. in Pension per month.	Total Months	Total Arrears
Pension as on :	01-Dec-93	819	Pension as per A.G.Authorization as on:	01-Dec-93			1318	Pension:					
	DA Drawn												
DA (148% /111% / 96%)	148%	1213	DA	148%	1951	97%	1314	637	From 01.12.1993 to 31.12.1995	1318	819	499	25
I.R. - I	50	I.R. - I						637	From 01.01.1996 to 31.12.2006	2665	2492	173	132
I.R. - II	82	I.R. - II						50	From 01.01.2007 to 31.03.2014	6024	5633	391	87
40% on Pension	328	40% on Pension						Dearness Pension:					
Pension as on 01.01.1996	2492	Pension as on 01.01.1996					528	From 01.01.2006 to 31.12.2006	1333	1246	87	12	1044
								Additional Pension:					
Fixation of Pension as on 01.01.2006	2492	Fixation of Pension as per G.O.363 as on 01.01.2006					2665	From 01.04.1995 to 31.12.1995	Due	Drawn	0	0	0
Pension as on 01.01.1996	2492	Pension as on 01.01.1996					2665		Due	Drawn	132	82	50
Dearness Pension	1246	Dearness Pension					1333						9
DA%	24%	DA%					960						450
40% on Pension	997	40% on Pension					1056	Pension arrears to be paid					70822
Pension as on 01.01.2006	5633	Pension as on 01.01.2006 (Monetary Benefit 01.01.2007)					6024	DA arrears to be paid (from 01.01.1996 to 31.03.2014)					23807
								Total Arrears to be paid					94629

- Note:
1. The refixing pension as on 01.01.1996 shall be made without reference to the table in Annexure I of G.O.Ms.No.174, Finance (Pay Cell) Department Dated 21.04.1998
  2. As the revised pension fixed as on 01.01.1996 / 01.01.2006 happens to be lesser than that of the existing pension, the pensioner may be allowed to draw the existing pension.
  3. Due to the D.A. merger, as the amount of Dearness Allowance already drawn is found to be in excess, the same need not be taken into account and may be ignored.
  4. In all the cases, as the DA drawn on the date of Retirement has already been merged, there will be no DA arrears due to be paid from the date of commencement of pension to 31.12.13-15.