

GOVERNMENT OF WEST BENGAL**FINANCE DEPARTMENT****Pension Branch****No.535–F(Pen)****Dated the 1st October, 2019****MEMORANDUM**

Subject : Revision of pension / family pension of Pre-01.01.2016 Pensioners / Family Pensioners–Implementation of the Government decision on the recommendations of the Sixth Pay Commission.

The undersigned is directed to state that in pursuance of Government's decision on the recommendations of the Sixth Pay Commission, the Governor has been pleased to revise the Pension / Family Pension of Pre-2016 State Government Pensioners / Family Pensioners with effect from 01.01.2020 of all pre-01.01.2016 Pensioners / Family Pensioners in the manner indicated in the succeeding paragraphs.

2. These orders will apply to all Pre-2016 pensioners / family pensioners who were drawing Pension / Family Pension on 31.12.2015 under the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971, the West Bengal Services (Revision of Pension) Rules, 1952 and 1966, West Bengal Services (Extraordinary Pension) Rules, 1971.

3. In these orders –

- (a) "Existing pensioners" or "Existing family pensioners" means pensioners who were drawing / entitled to pension / family pension on 31.12.2015.
- (b) "Existing pension" means the basic pension inclusive of commuted portion, if any, due on 31.12.2015. It covers all classes of Pension under West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 or any other rules / orders mentioned in para 2 above, as issued by the State Government for the employees of this Government from time to time.
- (c) "Existing family pension" means the basic family pension / ex-gratia family pension / ad-hoc family pension / extraordinary family pension due on 31.12.2015 under the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971, the West Bengal Services (Extraordinary Pension) Rules, 1971 or Family Pension Scheme, 1965.

4.1. The pension / family pension of existing pre-2016 pensioners / family pensioners will be revised notionally by multiplying the existing basic pension / basic family pension as on 31.12.2015 by 2.57. The amount of revised pension / family pension so arrived at shall be rounded off to next 10 (ten) rupees, if the said amount is not a multiple of Rs.10 (ten). However, if the revised basic Pension is below Rs. 8500/, it will be fixed at minimum of Rs. 8500/-.

The amount so arrived at will be regarded as revised pension / family pension with effect from 01.01.2020.

Illustrations:

Existing Basic Pension as on 31.12.2015	Figure arrived at on multiplication by 2.57	Revised Basic Pension after rounding off to next 10 (ten) rupees
Rs. 3302	Rs. 8486.14	Rs. 8500 (Minimum Pension)
Rs. 3422	Rs. 8794.54	Rs. 8800
Rs. 6432	Rs. 16530.24	Rs. 16540
Rs. 11000	Rs. 28270.00	Rs. 28270

As the revision is based on a simple formula, a Ready Reckoner for the same is not necessary.

As the consolidated Pension of the Pensioner revised in accordance with the above provision, will be inclusive of commuted value of Pension, if any, such commuted portion shall be deducted from the Pension while making monthly disbursement.

Illustrations:

'A' was entitled to a basic Pension of Rs. 13525/- per month from 01.10.2014 (i.e. before 01.01.2016). After commutation of 40% of Pension i.e. Rs. 5410/-, his Pension reduced to Rs. 8115/-. He is now drawing Pension of Rs. 8115/- and relief, as admissible, on original basic Pension of Rs. 13525/-.

His revised Pension will be Rs. 13525/- × 2.57 = Rs. 34759.25 i.e. Rs. 34760/- (after rounding off to next ten rupees). As the consolidated Pension is inclusive of commuted portion of Pension, the commuted amount of Rs. 5410/- shall be deducted from Rs. 34760/- for monthly disbursement of Pension which will be Rs. 29350/- (Rs. 34760/- – Rs. 5410/-) from 01.01.2020.

4.2. In the case of pensioners who are in receipt of more than one pension, the minimum of Rs. 8,500/- (eight thousand five hundred) will apply to the total of all pensions taken together.

4.3. The upper ceiling on pension / family pension laid down in Memo. No. 200–F(Pen) dated 25.02.2009 has been increased from Rs. 35,000/- and Rs. 21,000/- to Rs. 1,00,500/- and Rs. 60,300/- respectively.

4.4. The fixation of pension will be subject to the provision that the revised pension, in no case, shall be lower than 50% of the minimum of the Pay in the Pay matrix in the revised Pay Structure corresponding to the pre-revised pay-scale / pre-revised pay structure from which the pensioner had retired.

4.5. The quantum of pension / family pension available to the old pensioners / family pensioners shall be increased as follows :

Age of Pensioners	Additional Quantum of Pension
From 80 years to less than 85 years	20% of revised basic pension / family pension.
From 85 years to less than 90 years	30% of revised basic pension / family pension
From 90 years to less than 95 years	40% of revised basic pension / family pension
From 95 years to less than 100 years	50% of revised basic pension / family pension
100 years or more	100% of revised basic pension / family pension

The amount of additional pension will be shown distinctly in the pension payment order.

5. The cases of State Government employees who have been permanently absorbed in public sector undertakings / autonomous bodies etc. will be regulated as follows:

- (a) Where a Government employee on permanent absorption in public sector undertakings / autonomous bodies etc. opted for drawal of monthly pension separately from the Government, the pension of such absorbees will be updated in terms of these orders.

- (b) Where the Government employees have drawn one-time lump sum terminal benefits equal to 100% of their pension, the provisions contained in this memorandum will not be applicable to them.

6. Extraordinary pension sanctioned to the pensioners prior to 01.01.2016 will also be revised if any of the pensioners is in receipt of pension on 01.01.2016 by taking together all the units as single unit and thereafter his / her share may be paid in the same proportion as was previously paid.

7. All the Treasury Officers disbursing pension to the State Government pensioners / family pensioners are hereby authorized to pay pension / family pension, etc. to the existing pensioner / family pensioner at the revised rates without any further authorization from the Accountant General (A&E), West Bengal. The Accountant General (A&E), West Bengal will issue authority for this payment to all Public Sector Banks in Kolkata and also to the Accountant Generals of other States.

8. A suitable entry regarding the revised consolidated pension shall be made by the Treasury Officer in both halves of the Pension Payment Order. An intimation regarding the disbursement of revised pension may be sent by the Treasury Officer to the Accountant General (A&E), West Bengal, who issued the Pension Payment Order in the form given at Annexure-I to this memorandum to enable the latter to update the Pension Payment Order Register maintained by them.

The Public Sector Banks in Kolkata will also send such intimation in the prescribed form to the Accountant General (A&E), West Bengal. An acknowledgement shall be obtained by all Pension Disbursing Officers from the Accountant General (A&E), West Bengal in this respect.

9. The revised pension / family pension as worked out in accordance with para 4.1 to 4.5 above shall be treated as final "Basic Pension" with effect from 01.01.2020 and shall qualify for grant of relief on pension sanctioned thereafter, if any.

10. Where the Pension is increased due to revision, such increased pension will not be considered for further commutation.

Sd/- H. K. Dwivedi,
Additional Secretary to the Government of West Bengal

ANNEXURE – I

To
The Accountant General (A & E),
West Bengal,
Treasury Buildings,
Kolkata – 700001.

Form of intimation by the Pension Disbursing Authority to the P.P.O. issuing authority regarding revision of Pension in terms of the Finance Department Memo No. 535–F(Pen) dated 01.10.2019.

1. Name of the Pensioner / Family Pensioner :
2. Pension Payment Order No. :
3. Computation of revised pension and/or Family Pension :

	Pension	Family Pension (Normal)	Family Pension (Enhanced)
(i) Existing Basic Pension (inclusive of Commuted portion)			
(ii) Amount of Commuted portion of Pension			
(iii) Amount arrived at by multiplying (i) by 2.57			
(iv) Revised Pension / Family Pension: Amount arrived at (iii) above rounded off to next 10 (ten) rupees, if the said amount is not a multiple of Rs. 10 (ten)			
(iv) Amount for monthly disbursement of Pension [Amount at (iv) – commuted portion of Pension, if any]			

4. Bank details of the pensioner / family pensioner :
 - i) Name of the Bank :
 - ii) Branch name & Address :
 - iii) Branch Code No. :
 - iv) Present A/C No. :
 - v) Old A/C No. (If any) :
 - vi) IFSC Code :
 - vii) MICR Code :

Signature of the Pension Disbursing Authority



सत्यमेव जयते

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Pension Branch

Writers' Buildings, Block-IV,
2nd Floor, Kolkata – 700001

Memo No. 535-F (Pen), dt. 01.10.2019
Revision of Pension / Family Pension of Pre-01.01.2016
Pensioners / Family Pensioners

Memo No. 536-F (Pen), dt. 01.10.2019
Revision of Pension/Family Pension, Gratuity and
Commutation of Pension of Post 01.01.2016 Pensioners

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Pension Branch

No. 536–F(Pen)

Dated the 1st October, 2019.

MEMORANDUM

Subject : Revision of pension / family pension, gratuity and commutation of pension of post 01.01.2016 pensioners.

The undersigned is directed to state that the question of modification of rules granting pensionary benefits to the State Government employees consequent on the revision of pay structure under the West Bengal Services (Revision of Pay and Allowance) Rules, 2019 has been under consideration of the Government.

After careful consideration of the matter, the Governor has been pleased to decide that the pensionary benefits in respect of the State Government employees who retire after coming into force of the West Bengal Services (Revision of Pay and Allowance) Rules, 2019 and whose pay has been fixed under the said rules actually or in whose favour such revised pay has been allowed notionally shall be determined as follows:-

A. Pension

- (i) A Government employee retiring in accordance with the provisions of West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 and before completion of minimum qualifying service of ten years shall not be entitled to pension, but he shall continue to be entitled to gratuity.
- (ii) A Government employee who has rendered a minimum qualifying service of 20 (twenty) years, pension shall be paid at 50% of the last basic pay drawn. For Government employees who at the time of retirement have rendered qualifying service for 10 (ten) years or more but less than 20 (twenty) years, proportionate reduction shall be made while calculating the amount of pension.
- (iii) The existing maximum amount of monthly pension of Rs. 35,000/- (Rupees thirty five thousand) only per month as laid down in Memo. No. 201-F(Pen), dated 25.02.2009 shall be raised to Rs. 1,00,500/- (Rupees one lakh five hundred) only per month.
- (iv) The existing minimum amount of monthly pension / family pension of Rs. 3300/- (Rupees three thousand three hundred) only as laid down in Memo. No. 201-F(Pen), dated 25.02.2009 shall be raised to Rs. 8500/- (Rupees eight thousand five hundred) only per month.
- (v) **Additional Pension**
 The quantum of pension available to the old pensioners shall be increased with effect from 01.01.2016 to 31.12.2019 notionally with actual effect from 01.01.2020 as indicated in the following table:

Age of Pensioners	Additional Quantum of Pension
From 80 years to less than 85 years	20% of the basic pension
From 85 years to less than 90 years	30% of the basic pension
From 90 years to less than 95 years	40% of the basic pension
From 95 years to less than 100 years	50% of the basic pension
100 years or more	100% of the basic pension

The Pension Sanctioning Authority shall ensure that the date of birth and the age of pensioner is invariably indicated in the Single Comprehensive Form to facilitate the Accountant General (A&E), West Bengal to record the same in the Pension Payment Order (P.P.O.) to be issued in favour of the pensioners for payment of additional pension by the Pension Disbursing Authority as soon as it becomes due. The amount of additional pension will be shown distinctly in the P.P.O.

The additional quantum of Pension / Family Pension, on attaining the age of 80 years and above, would be admissible from the 1st day of the month in which his date of birth falls.

- (vi) The provisions for adding years of qualifying service for the purpose of computation of pension which has already been withdrawn vide Memo. No. 201-F(Pen), dated 25.02.2009, shall continue.

B. Family Pension

- (i) Family pension shall be calculated @ 30% of the basic pay drawn last actually or notionally under West Bengal Services (Revision of Pay and Allowance) Rules, 2019. The maximum ceiling of family pension of Rs. 21,000/- (Rupees twenty one thousand) only per month as laid down in Memo. No. 201-F(Pen), dated 25.02.2009 shall be raised to Rs. 60,300/- (Rupees sixty thousand three hundred) only per month at normal rate. However, the existing provision for calculation of family pension at enhanced rate for a specific period will continue.

(ii) Additional Family Pension

In addition to the Family Pension calculated in para (i) above, the quantum of family Pension available to the old Family Pensioners shall be increased with effect from 01.01.2016 to 31.12.2019 notionally with actual effect from 01.01.2020 as indicated in the following table:

Age of Family Pensioners	Additional quantum of family pension
From 80 years to less than 85 years	20% of the basic family pension
From 85 years to less than 90 years	30% of the basic family pension
From 90 years to less than 95 years	40% of the basic family pension
From 95 years to less than 100 years	50% of the basic family pension
100 years or more	100% of the basic family pension

C. Gratuity

The maximum amount of Death / Retiring Gratuity of Rs.6.0 lakh (Rupees six lakh) only as laid down in Memo. No.201-F(Pen), dated 25.02.2009 shall be raised to Rs. 12.0 lakh (Rupees twelve lakhs) only.

The rates for payment of death gratuity shall be revised as under:

Length of Qualifying Service	Rate of Death Gratuity
Less than 1 (one) year	2 times of last drawn monthly emoluments
1 (one) year or more but less than 5 (five) years	6 times of last drawn monthly emoluments
5 (five) years or more but less than 11 (eleven) years	12 times of last drawn monthly emoluments
11 (eleven) years or more but less than 20 (twenty) years	20 times of last drawn monthly emoluments
20 (twenty) years or more	Half of the last drawn monthly emoluments for every completed six monthly period of qualifying service subject to a maximum of 33 times of last drawn monthly emoluments

D. Regulation of the cases of pensioners/family pensioners during the period from 01.01.2016 to 31.12.2019

- (i) In case of State Government employees who retired on or after 01.01.2016 and in whose cases Pension Payment Orders have already been issued by the A.G (A&E) , West Bengal till the date of issue of this memorandum, their cases for revision of pensionary benefits may be processed by the Pension Sanctioning Authority on receiving an application in this respect in the form as given at Annexure I . Such Government employees are entitled to have their pensionary benefits revised notionally in terms of the West Bengal Services (Revision of Pay and Allowance) Rules, 2019 from 01.01.2016 with actual effect from 01.01.2020. They shall not get any arrears representing the difference between revised pension and existing pension for the period from 01.01.2016 to 31.12.2019. They shall continue to draw the existing amount of pension which was fixed without taking into account the benefit of notional fixation of pay up to 31.12.2019. They shall get death / retiring gratuity on the basis of emolument allowed notionally as a special case. They shall be entitled to commute 40% of the revised pension. Due to entitlement of revised amount of death / retiring gratuity and commuted value of pension, the payment of balance amount of death / retiring gratuity and commuted value of pension will be continued to be paid by the Pension Sanctioning Authority through the DDO. The Pension Sanctioning Authority will sanction revised pension/family pension, balance amount of death / retiring gratuity and commuted value of pension, if any in the form as given at Annexure II and III (as applicable) and the copies of the sanction order shall be sent to the AG.(A&E), West Bengal as well as to the concerned Treasury Officer, the concerned bank and the concerned pensioner/family pensioner. All the Treasury Officers and Public Sector Banks in Kolkata disbursing pension/family pension to the State Government pensioners are authorized to pay pension/family pension at the revised rate without further authorization from the AG.(A&E) , W.B which had authorized pension/family pension originally.

- (ii) A suitable entry regarding the revised consolidated pension /family pension shall be made by the Pension Disbursing Authorities in both halves of the Pension Payment Order. An intimation regarding the disbursement of revised pension may be sent by the Pension Disbursing Authorities to the Accountant General (A&E), West Bengal, who issued the Pension Payment Order in the form given at Annexure-II to enable the latter to update the Pension Payment Order Register maintained by them.
- (iii) State Government employees who retired during the period from 01.01.2016 to 31.12.2019 and in whose cases Pension Payment Orders have not been issued by the A.G (A&E), W.B till the date of issue of this order, are also entitled to have their pensionary benefits revised notionally in terms of the West Bengal Services (Revision of Pay and Allowance) Rules, 2019 from 01.01.2016 with actual effect from 01.01.2020. They shall not get any arrears representing the difference between revised pension and existing pension for the period from 01.01.2016 to 31.12.2019. They shall get death / retiring gratuity on the basis of emolument allowed notionally as a special case. In their cases pensionary benefits shall be calculated on the basis of notional pay fixed under West Bengal Services (Revision of Pay and Allowance) Rules, 2019 and also on the basis of certificate of notional emoluments (in lieu of Pay Certificate) to be issued by the respective Pension Sanctioning Authority on the date of retirement/ death based on initial notional pay, as a special case and in relaxation of normal rules.
- (iv) In all such cases as referred to para (iii) above including those cases in which P.P.Os have already been issued after the date of issue of this memorandum , the pension cases of the Government employees shall be sent to the AG.(A&E), West Bengal as usual.
- (v) In the cases of Pensioners who are otherwise eligible to have their pay fixed notionally under West Bengal Services (Revision of Pay and Allowance) Rules, 2019 and who died on or after 01.01.2016 to any date prior to 01.01.2020 being eligible to get revised gratuity determined on the basis of notional emoluments, the same shall be paid to the nominee(s)/ legal heir(s)/family members as usual after adjustment of the amount already paid on this account earlier.

E. Commutation of Pension

- (i) A Government employee shall continue to be entitled to commute for a lump sum payment upto 40% of his pension.
- (ii) The table showing commutation value for pension is given in Annexure IV.
- (iii) The table as given in Annexure-IV will be used for all commutations of pension which become absolute as per this order.
- (iv) In the case of those pensioners who retired after 01.01.2016 but prior to 01.01.2020 shall have an option to commute the amount of pension that has become additionally commutable on account of retrospective revision of pay / pension on implementation of the recommendations of the Sixth Pay Commission.

2. The relevant rules in the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 and West Bengal Services (Commutation of Pension) Rules, 1983 shall be deemed to have been amended to the extent indicated in these orders. Formal amendments to the said rules will be made in due course.

Sd/-H. K. Dwivedi,
Additional Chief Secretary to the Government of West Bengal

ANNEXURE – IApplication for revision of pension/family pension, gratuity and commuted portion of pension

1. (a) Name of the Government pensioner :
/ family Pensioner
(in block letters)

- (b) Name of deceased Govt. employee :
in case of family pensioners

- (c) Relationship in case of family pensioners :

2. Residential address with PIN Code :
(in block letters)

3. Date of birth of the Govt. pensioner :
/family pensioner

4. (a) Date of retirement of the Govt. pensioner :
(b) Date of death of Govt. employees :
in case of family pensioners

5. No. and date of Pension Payment Order :

6. Amount of pension/ family pension :
Sanctioned

7. Amount of portion of pension commuted :

8. Amount of gratuity/death gratuity Sanctioned :

9. Designation of the post held at the time of retirement:

10. Name of the office with address and the department :
from which retired

11. Band Pay Scale and Grade Pay of the post :
held at the time of retirement

12. Name of the Treasury and/ or Bank from which the pension is being drawn :
13. (a) Name of the bank with address :
(b) Branch Code No. :
(c) Present Account No. :
(d) IFSC Code :
(e) MICR Code :
14. Option for getting revised commutation (yes or No) :

The copy of Pension Payment Order (self attested) along with a copy of cancelled cheque is enclosed.

Date :

Signature of Government employee/ Family Pensioner

P.P.O. No.

Sanction of revised pension, gratuity and commuted value of pension

1. Name of the Government pensioner :
2. Pay Band & Grade Pay at the time of retirement :
3. Last Basic Pay (Band Pay + Grade Pay) :
4. Date from which option was made for coming to revised structure of pay :
5. Amount arrived at by multiplying the basic pay drawn on 31.12.15 (if option was made for revised pay from 1.1.16) **by 2.57** and rounding off to nearest rupee : Amount stands at Rs..... on 01.01.2016
6. Amount arrived at by multiplying the basic pay drawn on the date of option (if option was made for revised pay other than from 1.1.16) **by 2.57** and rounding off to nearest rupee : Amount stands at Rs..... on
7. Revised Pay fixed as per WBS(ROPA) Rules, 2019 :
8. Amount of Revised pension from 1.1.2020 :
9. Gratuity admissible :
10. Gratuity already drawn :
11. Balance Gratuity sanctioned (9–10) :
12. Amount of pension already commuted :
13. Amount of pension admissible for commutation on revised pension (applicable for those who will give option for revised commutation) :
14. Amount of balance commutation value sanctioned :
15. Amount for monthly disbursement of pension from 1.1.2020 (Sl. 8 – amount commuted) :

Sanction of revised family pension / death gratuity

1. Name of the applicant (in block letters) :
2. Address with pin code :
3. Name of the deceased Government employee :
4. Date of death :
5. Relationship with the deceased Government Employee. :
6. No. and date of Pension Payment Order :
7. Pay fixed under Note 1 below Rule 6 of WBS (ROPA) Rules, 2019 on the date immediately before the date ,the Govt. employee expired :
8. Amount of death gratuity already sanctioned :
9. Family pension revised from 01.01.2020 :
10. Amount of death gratuity admissible :
11. Balance amount of death gratuity sanctioned :

Pension sanctioning authority

ANNEXURE – IV**REVISED COMMUTATION VALUE FOR A PENSION OF Re. 1 PER ANNUM**

In terms of Memo. No. 536–F(Pen) dated 01.10.2019.

Age on next birthday	Commutation value expressed as number of year's purchase	Age on next birthday	Commutation value expressed as number of year's purchase	Age on next birthday	Commutation value expressed as number of year's purchase
20	9.188	41	9.075	62	8.093
21	9.187	42	9.059	63	7.982
22	9.186	43	9.040	64	7.862
23	9.185	44	9.019	65	7.731
24	9.184	45	8.996	66	7.591
25	9.183	46	8.971	67	7.431
26	9.182	47	8.943	68	7.262
27	9.180	48	8.913	69	7.083
28	9.178	49	8.881	70	6.897
29	9.176	50	8.846	71	6.703
30	9.173	51	8.808	72	6.502
31	9.169	52	8.768	73	6.296
32	9.164	53	8.724	74	6.085
33	9.159	54	8.678	75	5.872
34	9.152	55	8.627	76	5.657
35	9.145	56	8.572	77	5.443
36	9.136	57	8.512	78	5.229
37	9.126	58	8.446	79	5.018
38	9.116	59	8.371	80	4.812
39	9.103	60	8.287	81	4.611
40	9.090	61	8.194		

No. 535/1(500)-F(Pen)

Kolkata, 1st October, 2019.**Copy forwarded for information and necessary action to :-**

1. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-700001.
2. The Manager, Reserve Bank of India (Public A/Cs Deptt.), 15, N.S. Road, Kolkata- 1.
3. The Manager, Reserve Bank of India (Public A/Cs Deptt.), Deptt. of Govt. & Bank Accounts, G-7, Bandra Kurla Complex, 3rd Floor, Bandra (East), Mumbai- 400 051.
4. The Assistant Secretary, Finance (Accounts) Department, Nabanna, 325, S.C. Road, Shibpur, Howrah- 711 102.
5. The Accountant General (Audit), W.B., Treasury Buildings, Kolkata- 700 001.
6. The Deputy Accountant General (Pension), W.B., Treasury Buildings, Kolkata- 700 001.
7. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lance, Kolkata- 700 012.
8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Jawahar Building, Kolkata-700012.
9. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Subhanna, DF Block, Sector-I, Kolkata-64.
10. The Directorate of Treasuries & Accounts, 4, Lyonds Range, Kolkata- 700 001.
11. Sri Sumit Mitra, Network Administrator, Finance Department for uploading this order in the Finance Department's Website.
12. Deptt./Dte.
13. The District Magistrate/District Judge.
14. The Superintendent of Police.
15. The Commissioner.
16. The Sub-Divisional Officer.
17. The Principal, Industrial Training Institute.....
18. The Superintending Engineer/The Executive Engineer.....
19. The Accountant General (A&E) :
 - (i) Uttar Pradesh, Allahabad- 211 001, (ii) Bihar, Birchand Patel Marg, Patna- 800 001, (iii) Orissa, Bhubaneswar- 751001, (iv) Madhya Pradesh, Gwalior- 474 002, (v) Assam, Bhanagarh, Gauhati- 781 015, (vi) Andhra Pradesh, Hyderabad- 500 463, (vii) Kereala, Trivandrum- 695 039, (viii) Tamil Nadu, Chennai- 600 016, (ix) Rajasthan, Jaipur-302 001, (x) Punjab, Chandigarh- 160 017, (xi) Maharashtra, Mumbai-400 020, (xii) Gujrat, Ahmedabad- 380 001, (xiii) Karnataka, Bangalore- 560 001, (xiv) Hariyana, Chandigarh- 160 017, (xv) Tripura, Agartala- 799 001, (xvi) Nagaland, Kohima- 797 001, (xvii) Manipur, Imphal- 795 001, (xviii) Meghalaya, Shilong- 793 001, (xix) Jammu & Kashmir, Srinagar- 190 001, (xx) Uttaranchal, Dehradun- 248 001, (xxi) Chhtisgarh, Raipur- 843 326, (xxii) Jharkhand, ranchi- 843 001.
20. The Senior Deputy Accountant General (A&E) :
 - (i) Sikkim, Gangtok- 737 001, (ii) Himachal Pradesh & Chandigarh, Simla- 171 003.
21. The Pay & Accounts Officer :
 - (i) Goa, P.O. Panaji- 403 001, (ii) Pondicherry, P.O. Pndicherry- 605 001, (iii) Andaman & Nicobar Island, Port Blair- 744 101.
22. The Director of Accounts, Govt. of Arunachal Pradesh, Nahar Lagun- 791 110.
23. The Director of Audit, Central Revenue- II, Indraprastha Estate, New Delhi- 110 001.
24. The Controller of Accounts (Pension), Delhi Administration, Mori Gate, Delhi- 110 007.
25. The Assistant Military Attache (Pension), Embassy of India, Military Pension Branch, Kathmandu, Nepal- 1.
26. Pensioners' Association:

S.K. Ghosh
**O.S.D. & E.O. Joint Secretary to the
 Government of West Bengal.**