

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E), WEST BENGAL
TREASURY BUILDINGS, KOLKATA-700 001.**

Circular No. Pen. Co-ordn./Punjab/Vol.-VII/Rev-Reconsi/36

Date : 01-06-2026

*Subject: Revision of pension/family pension in respect of pre-2016
Punjab Government pensioners/family pensioners with effect
from 01-01-2016—reconsideration of methodology.*

In continuation to this office circular No. Pen. Co-ordn./Punjab/Vol.-VII/Revision/35 dated 25-05-2022, this is to state that the Government of Punjab in their circular letter Nos. 3/1/2021-3FPPC/190 dated 28-11-2025 and 3/1/2021-3FPPC/14 dated 23-02-2026 has reconsidered the methodology given in para 5.1 of their circular letter No. 3/1/2021-3FPPC/276 dated 29-10-2021, para 2 of circular 25-05-2022 *ibid*, as under :

2. The revised pension may be calculated by all the pension disbursing authorities handing disbursement of pension to the Punjab Government pensioners/family pensioners and same may be paid to the existing pre-2016 Punjab Government pensioners/family pensioners at the consolidated rate to be worked out by the following methodology (fixed formula to ascertain the revised pension/family pension with each component being fixed and non-variable) by adding together :

- a) Existing basic pension/family pension as on 31-12-2015;
- b) Dearness relief @ 113% of basic pension/family pension; and
- c) 15% (of existing basic pension/family pension + dearness relief @ 113% of basic pension/family pension).

3. The amount of revised pension/family pension so arrived at shall be rounded off to next higher rupee and will be regarded as consolidated pension/family pension with effect from 01-01-2016 and will be regarded as basic pension for the purpose of grant of dearness relief from 01-01-2016.

4. The fixation of pension/family pension will be subject to the provision that the revised pension/family pension in no case, shall be lower than fifty percent or thirty percent, as the case may be, of the minimum of corresponding level in the Pay Matrix (corresponding to the Pay Scales Notified by Department of Finance vide notification No. 5/10/09-5FP1/207 dated 27-05-2009 enclosed with the notification No. 09/01/2021-5FP1/671 dated 05-07-2021) issued by the Department of Finance. The pay scale/pay band and grade pay of the post from which the government employee has retired is to be used to determine the corresponding level and the minimum pay (Cell 1) admissible at that level. The pension/family pension admissible is to be calculated @ 50% or @ 30%, as the case may be, of the minimum pay so determined.

5. Where the qualifying service of an employee falls short of the prescribed requirement for grant of full pension i.e. 33 years or 25 years, as the case may be, as per instructions issued by the Government of Punjab, Finance Department, from time to time, the pension of such pensioner shall be reduced suitable on a pro-rata basis.

6. As regard the cases where the pension has already been revised by the Departments in accordance with the decision of the Government of Punjab under Method 5.1(a) of the Finance Department's instructions No. 3/1/2021-3FPPC/276 dated 29-10-2021, para 2 of this office circular 25-05-2022 *ibid*, the pension/family pension, so fixed shall be re-fixed with effect from 01-01-2016 or the date from which his/her pension has been revised in terms of the said para. However, keeping in view the financial distress that recovery may not put on the pensioners and the welfare nature of the state, no recovery shall be made in case of any excess payment made on this account from the pensioner/family pensioner up to the month of issue of these instructions. The pension of the month following the month of issue of these instructions shall be paid as per pension re-fixed.

7. The family pension already revised in such cases, shall also be re-fixed accordingly.

8. The rest terms and conditions will remain unchanged.

9. Having been authorized by the Accountant General (A&E), Punjab in their letter No. Pen-12/Imp.Order/25-26/45214-45248 dated 02-04-2026, it is requested to make necessary arrangement for re-fixation of pension/family pension and payment accordingly to all eligible pre-01-01-2016 Punjab Government pensioners/family pensioners with effect from 01-01-2026 keeping in view the instructions laid down above and after proper adjustment.

10. The charges on this accounts are debitable to the head "8793-I.S.S.A/cs.; Govt. of Punjab etc."

Receipt of the circular may please be acknowledged.


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Sr. Accounts Officer

Copy to :

1. Accountant General (A&E), Punjab, Sector-17E, Chandigarh-160 017.
2. All Treasury Officers in West Bengal.
3. Director of Treasuries and Accounts, Government of West Bengal, Mitra Building, 3rd floor, 8, Lyons Range, Kolkata-700 001.
4. OSD & Ex-officio Joint Secretary, Finance (e-governance group) Department, Government of West Bengal, Nabanna, 12th floor, Room No. 1205, 325 Sarat Chandra Chatterjee Road, PO-Shibpur, Howrah-711 102.
5. BO-in-charge : PPA PP Pen-VI Pen-IV PPParty & PFC of this office.
6. AAO-in-charge : PPA PP Pen-VI Pen-IV PPParty & PFC of this office.
7. BO & AAO-in-charge of PenEDP with the request to send a scanned copy of the circular to DTA, West Bengal at dtawestbengal@gmail.com and ifms-wb@gov.in.
8. Assistant Director, Rajbhasha Section with the request to translate the circular in Hindi.
9. BO & AAO-in-charge of AM, Legal Cell, ITSC & TIParty (uploaded in this office website in employees' login).