

महालेखाकार (ले व ह) केरल का कार्यालय,  
तिरुवनन्तपुरम-695 001



OFFICE OF THE ACCOUNTANT GENERAL (A&E)  
KERALA, THIRUVANANTHAPURAM-695 001

P19/IV/DRSSA/PUNJAB/9060

SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

Dated: 20.04.2026

To,

10035,0036

✓ All District/Sub Treasury Officer/Banks

Sir,

**Sub:** Revision of pension for pre- 2016- Punjab Government pensioners/ family pensioners/ recipient of extra ordinary pension- reg

**Ref:** SSA No. Pen-12/Imp. Order/25-26/45214-45248 dated 02/04/2026 issued by Office of the Accountant General (A&E) Punjab.

I am to enclose here with the copy of letter received from the Office of the Accountant General (A&E) Punjab, regarding above mentioned subject. The same is being placed on the official website of this office, [www.cag.gov.in/ae/kerala/en](http://www.cag.gov.in/ae/kerala/en), under pension>>download>> "Treasury Endorsement of Orders for other state Pensioners>> Punjab". A copy of this letter may be exhibited on the notice board of the treasuries.

*Encl: As stated above.*

Yours faithfully

*R. S. S. S.*  
20/4/26

Senior Accounts Officer

Copy to:-

1. The Director of Treasuries  
Thiruvananthapuram
2. Sr. AO,  
Office of the Accountant General (A&E)  
Punjab, Chandigarh- **For Information.**

*Sd/-*

Senior Accounts Officer

कार्यालय महालेखाकार (लेखा व हकदारी)
   
 पंजाब एवं यू.टी., सैक्टर 17 -ई, चंडीगढ़ -
   
 160017.

Office of The Accountant General (A&E),
   
 Punjab & U.T., Sector-17 E,
   
 Chandigarh - 160017.

Phone: 0172-2702174, 2702906, 2709576,
   
 2702174, 2703976 Fax - 0172-2702286

Mail: agaepunjab@cag.gov.in

Under S.S.A No.15

Pen-12/Imp.Order/25-26/45214-45248

Dated: 02 APR 2026

Sr. No.	NAME OF THE OFFICE
1	कार्यालय प्रधान महालेखाकार (लेखा व हक्क) हैदराबाद, तेलंगाना-500004
2	कार्यालय महालेखाकार (लेखा व हक्क), आंध्रप्रदेश, विजयवाड़ा-500002
3	कार्यालय प्रधान महालेखाकार (लेखा व हक्क) झारखण्ड, रांची-834002
4	कार्यालय प्रधान महालेखाकार (लेखा व हक्क) बिहार, बीरचंद पटेल मार्ग, पटना-800001.
5	कार्यालय प्रधान महालेखाकार (लेखा व हक्क)-I गुजरात, राजकोट-380001
6	कार्यालय प्रधान महालेखाकार (लेखा व हक्क)-II गुजरात, अहमदाबाद-380009
7	कार्यालय प्रधानरोड .जी.एम ,केरल (लेखा व हक्क) महालेखाकार-, डाक.बॉक्स स- 5607, तिरुवनंतपुरम - 695039
8	कार्यालय महालेखाकार (लेखा व हक्क)-II मध्यप्रदेश, लेखा भवन, झाँसी रोड ग्वालियर-474002
9	कार्यालय महालेखाकार -(लेखा व हक्क)I मध्यप्रदेश, भोपाल
10	कार्यालय प्रधान-महालेखाकार चेन्नई ,तमिलनाडु (लेखा व हक्क)-600018
11	कार्यालय महालेखाकार -(लेखा व हक्क)I महाराष्ट्र, मुंबई-400020
12	कार्यालय महालेखाकार -(लेखा व हक्क)II महाराष्ट्र, नागपुर-440001
13	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क), बेंगलुरु-560001
14	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) ओडिशा, भुवनेश्वर-751001
15	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) हरियाणा, चंडीगढ़, सेक्टर-33-बी-160020
16	कार्यालय महालेखाकार (लेखा व हक्क) यु.टी. चंडीगढ़-160017
17	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) हिमाचल प्रदेश, शिमला-171003
18	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) राजस्थान, जयपुर-302005
19	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) वेस्ट बंगाल, कोषालय भवन क्रमांक-2, गवर्नमेंट पैलेस, कोलकाता - 700001
20	कार्यालय महालेखाकार (लेखा व हक्क)-I उत्तर प्रदेश, ओडिट-भवन, विभूति खंड, गोमतीनगर, लखनऊ
21	कार्यालय महालेखाकार (लेखा एवं हकदारी)-II उत्तर प्रदेश, प्रयागराज-21101 I.R.T. your letter No.-पेंशन विविध/LID-78391/67386 दिनांक-27/02/2026.
22	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) जम्मूकश्मीर, श्रीनगर-190009
23	कार्यालय महालेखाकार (लेखा व हक्क) मणिपुर, इम्फाल-795001

P.19



आज्ञादीका
   
 अमृत महोत्सव

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9060
   
 17/4/26

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5	कार्यालय महालेखाकार (लेखा व हक्क) असम, गुवाहटी-781029
26	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) उत्तराखंड, देहरादून-248195
27	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क)-मेघालय, शिलांग -793001
28	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) नागालैंड, कोहिमा - 797001
29	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) छत्तीसगढ़, रायपुर-492005
30	The Director of Audit & Pension, Govt. of Arunachal Pradesh, Naharlagun, Arunachal Pradesh-791110.
31	The Principal Chief Controller of Accounts, Ministry of External Affairs, Jawahar Lal Nehru Bhawan, Janpath, New Delhi – 110011.
32	The Government of Goa, Directorate of Accounts, Pension Section, Panaji, Goa.
33	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) सिक्किम, गंगटोक-737102
34	Chief Controller of Accounts, Accounts & Treasuries, Government of Mizoram, MINECO, Khatla, Aizawl-796001
35	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) Aizawl, मिजोरम

**Subject: Notifications of Finance Department, Government of Punjab.**

Sir/Madam,

Please find enclosed herewith copies of the following;

1. Notification No. 03/01/2021-3FPPC/190 dated 28/11/2025,
2. Notification No. 03/01/2021-3FPPC/14 dated 23/02/2026,
3. Notification No. FD-FP10DA/1/2024-1FP1(3FPPC)/21 dated 10/03/2026,

received from Department of Finance (Finance Pension Policy and Coordination Branch), Government of Punjab.

It is requested that these orders may be circulated to all District Treasury officers under your jurisdiction and relief may be allowed accordingly. Please acknowledge receipt of the same.

**Encl:** As above

Yours faithfully

  
Senior Accounts Officer

91855  
PPCB  
12

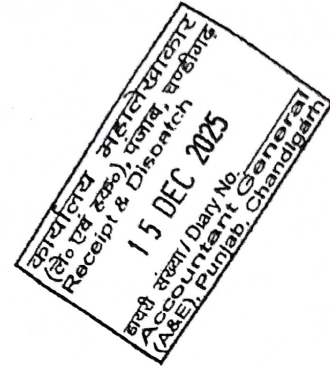
No. 3/1/2021-3FPPC/190  
Government of Punjab  
Department of Finance

(Finance Pension Policy and Coordination branch)

Dated, Chandigarh: 29.11.2025

To

The Special Chief Secretary/Additional Chief Secretaries/  
Principal Secretaries to Government of Punjab  
All Heads of Departments,  
Commissioners of Divisions,  
Registrar, Punjab and Haryana High Court,  
District and Session Judges and  
All Deputy Commissioners in the State.  
Secretary, Punjab Vidhan Sabha, Chandigarh.



**Sub: Revision of Pension of pre 01-01-2016- pensioners/ family pensioners/ recipient of extra ordinary pension etc.**

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Sir/Madam,

In continuation of the instructions issued by the Department of Finance vide Letter No.3/1/2021-3FPPC/276-279 dated 29.10.2021 on the subject cited above, the Government has reconsidered the methodology given in Para 5.1 of the said instructions and has decided to revise the methodology for revision of pension/ family pension.

The Para 5.1(a), (b) and (c) of the above said instructions are substituted as under:-

5.1 (a) The revised pension may be calculated by all the Pension Disbursing Authorities handling disbursement of pension to the Punjab Government pensioners/family pensioners and same may be paid to the existing 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:

(i) Existing basic pension/family pension as on 31.12.2015.

(ii) Dearness relief @ 113% of Basic Pension/Family Pension.

(iii) 15% (of existing basic Pension/Family Pension + Dearness relief @ 113% of Basic Pension/Family Pension).

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 treated as basic pension for the purpose of grant of Dearness Relief from 01.01.2016.

Provided that 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.

Provided further that, 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 the instructions issued by the Govt. of Punjab, Department of Finance, from time to time, the pension of such pensioner shall be reduced suitably on a pro-rata basis.

b) To ascertain the revised pension/ Family pension as mentioned in the above provisos, of the offices located at Chandigarh/ Mohali, the two member committee consisting of the following:

- IFD/ SAS Officer of the concerned department. If no SAS officer is posted in the department at Head Office level, SAS Officer of the Internal Audit Organization (T&A).
- Pension Sanctioning Authority."

c) In the field offices, the two member committee consisting of the following:-

- SAS officer of the concerned office. If no SAS Officer is posted in the office, SAS Officer of Internal Audit organization (R) of the concerned District.

- Pension Sanctioning Authority

(2) As regard the cases where the pension has already been revised by the Departments in accordance with the decision of the Government under Method 5.1(a) of the Finance Department's instructions No.3/1/2021-3FPPC/276, dated 29.10.2021, the pension/family pension, so fixed shall be re-fixed w.e.f. 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.

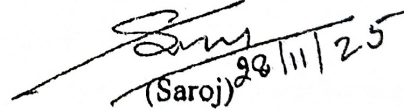
(3) Disbursing Authority shall be held liable for any excess payment made on this account after the issue of these instructions.

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

(5) This issues with the approval of the Competent Authority.

3. The rest terms and conditions will remain unchanged.

Yours faithfully,

  
(Saroj) 28/11/25

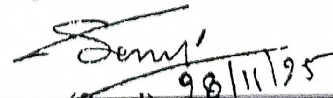
Under Secretary, Finance

Endst. No. 3/1/2021-3FPPC/191

Dated, Chandigarh, 28.11.25

A copy is forwarded to the:-

1. Resident Financial Commissioner, Punjab, Punjab Bhawan, Copernicus Marg, New Delhi.
2. Director, Information and Technology (InfoTech), Udyog Bhawan, Sector 17, CHD.
3. The OSD/Chief Secretary to the Government of Punjab.

  
28/11/25

**No. 3/1/2021-3FPPC/14**  
**Government of Punjab**  
**Department of Finance**  
**(Finance Pension Policy and Coordination branch)**

**Dated, Chandigarh: 23.02.2026**

To

The Special Chief Secretary/Additional Chief Secretaries/  
Principal Secretaries to Government of Punjab  
All Heads of Departments,  
Commissioners of Divisions,  
Registrar, Punjab and Haryana High Court,  
District and Session Judges and  
All Deputy Commissioners in the State.  
Secretary, Punjab Vidhan Sabha, Chandigarh.

**Sub: Revision of Pension of pre 01-01-2016- pensioners/ family pensioners/  
recipient of extra ordinary pension etc.**

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Sir/Madam,

In continuation of the instructions issued by the Government of Punjab, Department of Finance vide Letter No. 3/1/2021-3FPPC/276-279, dated 29.10.2021 and No. 3/1/2021-3FPPC/190-194, dated 28.11.2025 on the subject cited above, the following is clarified;

- (i) It has come to the notice of the Government of Punjab, Department of Finance that the instruction bearing letter No. 3/1/2021-3FPPC/84-90, dated 22.07.2022, has been shown as having been issued by this department and has circulated widely through various media platform. It is, hereby, clarified that the said letter dated 22.07.2022 was neither issued nor circulated by the Government of Punjab, Department of Finance and therefore ADs shall not act on the same.
- (ii) Consequent upon the decision of Cabinet, as conveyed by the Department of Finance vide Letter No. 3/1/2021-3FPPC/190-194, dated 28.11.2025, the Para 5.1(a), (b) and (c) of the instructions dated 29.10.2021 stand amended. Accordingly, the instructions dated 29.10.2021 and any other such instruction/reference have become irrelevant to the extent they are inconsistent or contradictory to the instructions dated 28.11.2025.

3. It is, therefore, requested that all concerned shall take action strictly in accordance with the instructions dated 28.11.2025 and ignore any other instruction/reference that are contrary to the instructions dated 28.11.2025.

Yours faithfully,



Under Secretary, Finance

Dated, Chandigarh: 23.02.2026

Endst.No. 3/1/2021-3FPPC/15

A copy is forwarded to the:-

1. Resident Financial Commissioner, Punjab, Punjab Bhawan, Copernicus Marg, New Delhi.
2. Director, Information and Technology (InfoTech), Udyog Bhawan, Sector 17, CHD.
3. The OSD/Chief Secretary to the Government of Punjab.



Under Secretary, Finance

Dated, Chandigarh: 23.02.2026

Endst. No. 3/1/2021-3FPPC/16

A copy is forwarded to the:-

1. Secretary to Government of Himachal Pradesh, Department of Finance, Shimla.
  2. Secretary to Government of Haryana, Department of Finance, Chandigarh.
  3. Finance Secretary, Chandigarh Administration (U.T.), Chandigarh.
- For information and necessary action.



Under Secretary, Finance

Dated, Chandigarh: 23.02.2026

Endst. No. 3/1/2021-3FPPC/17

1. Accountant General (A & E) Punjab, Pension-III Branch, Sector 17, Chandigarh.
2. Accountant General (Audit) Punjab, Chandigarh.
3. Accountant General, Haryana, Chandigarh.

①

No. FD-FP-10DA/1/2024-1FP1 (3FPCC)/21  
Government of Punjab  
Department of Finance  
(Finance Pension Policy and Coordination branch)

Dated, Chandigarh: 10.03.2024

To

- i) The Special Chief Secretary/Additional Chief Secretaries/Financial Commissioners, Principal Secretaries and Administrative Secretaries to Government of Punjab;
- ii) All Heads of Departments,
- iii) All Commissioners of Divisions,
- iv) The Registrar, Punjab and Haryana High Court, Chandigarh;
- v) All Deputy Commissioners and District & Sessions Judges;
- vi) Secretary, Punjab Vidhan Sabha.

**Sub: Release of Dearness Relief to the pensioners opting for unrevised pay scales.**

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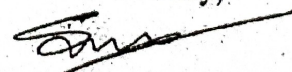
Sir/Madam,

In continuation of the instructions issued by the Government of Punjab, Department of Finance vide Letter No. 7/44/2015-1FP1/586, dated 30.12.2016 on the subject cited above, I am directed to convey that the Governor of Punjab is pleased to release further dearness relief to Punjab Government Pensioners opting for unrevised pay scales (4<sup>th</sup> Pay Commission) as follows:-

Date from which the enhanced DR rates will be admissible	DR rates in %
1.11.2016	245 (already given by FD)
1.2.2019	268
1.11.2019	274
1.3.2020	284
1.7.2021	312
1.11.2021	356
1.10.2022	368
1.12.2023	396
1.11.2024	412

2. The arrears arising from the subsequent release of DA installments after 01.11.2016 shall be disbursed strictly in accordance with the schedule/time line prescribed in Notification No. 03/01/2021-1FP1/12-20 dated 18.02.2025. Further, the arrears pertaining to installments falling due after 01.07.2021 shall be released at par with other Government employees/pensioners.

Yours faithfully,

  
(Saroj)

A copy of the above is forwarded to the following for information and necessary action:-

1. Accountant General (Audit) Punjab.
2. Accountant General (A & E) Punjab, Chandigarh.
3. Accountant General (A & E), Uttarakhand, Obrai Motor Building, Saharanpur Road Majra, Dehradun.
4. Accountant General (A & E), Allahabad, U.P.

  
Under Secretary, Finance

Endst.No. FD-FP-10DA/1/2024-1FP1 (3FPPC)/23 Dated, Chandigarh, 10.03.2026

A copy of the above is forwarded to the following for information and necessary action:-

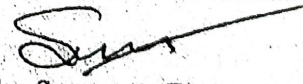
1. Secretary to Government of Himachal Pradesh, Department of Finance, Shimla.
2. Director, Directorate of Public Enterprises and Disinvestment, Punjab, Chandigarh.
3. All the District Treasury Officer/Treasury Officers.
4. Superintendent Finance Budget-1 Branch.
5. Superintendent Finance Budget-2 Branch.
6. State Information Officer/NIC, Punjab Civil Secretariat, Chandigarh.

  
Under Secretary, Finance

Endst.No. FD-FP-10DA/1/2024-1FP1 (3FPPC)/24 Dated, Chandigarh, 10.03.2026

A copy of the above is forwarded to the following for information and necessary action:-

1. The Chief Secretary to Govt. of Punjab, Chandigarh.
2. The Resident Commissioner, Punjab Bhawan, New Delhi.
3. The Principal Secretary Finance, Uttarakhand-4, Subhash Road, Secretariat Deharadun-248008.

  
Under Secretary, Finance

Endst.No. FD-FP-10DA/1/2024-1FP1 (3FPPC)/25 Dated, Chandigarh, 10.03.2026

A copy of the above is forwarded to the following for information and necessary action:-

1. The Registrar, Agriculture University, Ludhiana.
2. The Registrar, Punjabi University, Patiala.
3. The Registrar, Guru Nanak Dev University, Amritsar.
4. The Registrar, Punjab University, Chandigarh.
5. The Registrar, Dr. B.R. Ambedkar Technical University, Jalandhar.
6. The Registrar, Guru Angad Dev University Veterinary and Animal Science, Ludhiana.