

## **PENSION PORTION**

### **Hints for Calculation of Pension**

**“1<sup>st</sup> Step”**

Qualifying Service

Date of birth:

Date of joining service:

Date of commencement of qualifying service:

Date of confirmation, if any:

Date of retirement/superannuation in terms of F.R. 56:

Gross qualifying service from the date of commencement of qualifying service till the date of superannuation/retirement, as-

Less	Non-qualifying service			Year	Month	Day
	Year	Month	Day			
(i) Period of suspension and Extra-ordinary leave Without Medical Certificate Declared as non-qualifying Service or treated as “Dies-non”. [All spells of Extra-ordinary leave not Covered by specific Entries will be deemed to be qualifying service] Vide G.I., M.F.O.M. No. F.11 (3) – E V (A)/76, date 28.2.76. Para. 3 (a) and read with G.I. Dn. (1) below Rule No. 21 of M.C.S. (Pension) Rules, 1977 as amended.						
(ii) Period of Overstayal of leave/ unauthorized absence/ joining time treated as Dies-non.						
(iii) Service as Apprentice except						
S.A.S. Apprentice.	X	X	X	X	X	X
Net qualifying service:				X	X	X

Net qualifying service:-

Convert total net qualifying service into number of completed half yearly periods.

This is meant for length of qualifying service, reckoned for pension and gratuity as indicated in P.P.O.

Note : Net qualifying service is expressed as completed one-half year period. For this purpose fraction of a year equal to three months and above is treated as a completed one half year period for the purpose of calculation of qualifying service. Fraction less than three months is to ignored. This is arrived at as under:

- (i) Less than 3 months = Nil
  - (ii) 3 months and above  
but less than 9 months = one half year period. and
  - (iii) 9 months and above = two half year periods.
- Vide clause (3) below Rule 49.

**“2<sup>nd</sup> Step”**

Regulate the pay of the Government servant till the date of retirement so as to ascertain the pay drawn by him during last 10 (ten) months of service before retirement for determination of “Average Emoluments” for the calculation of “Pension” under Rule No. 34 of M.C.S. (Pension) Rules, 1977 as amended.

\*Period : 10 (ten) months from a date upto the date of retirement.

Period	Pay	Month	Amount
			Total Rs.....

If, we divide the total pay drawn by the retired official during the above last ten months of qualifying service by ten, we can ascertain the average Emoluments on which we shall have to calculate Pension as indicated in P.P.O.

Total Amount

Therefore, Average Emoluments = ----- or Rs...../-

10

[Vide Rules 33 and 34 of M.C.S. (Pension) Rules, 1977 as amended]

Notes:

1. While calculating “Average Emoluments” the period(s) of Extra-ordinary Leave, Overstayal of leave. Overstayal of joining time and suspension not counting for qualifying service for pension, falling with last 10 (ten) months, will be ignored and a corresponding period(s) shall be taken before such 10 (ten) months, to make it a complete period of 10 (ten) months. [Vide Rules 33 & 34 of M.C.S. (Pension) Rules, 1977 as amended.

2. Pay drawn by a Government servant on Deputation to an ex-cadre post under Government counts as 'Emoluments' for the purpose of Pension, Retirement Gratuity/Death cum Retirement Gratuity and Family Pension, but the pay drawn by an official while on Foreign Service shall not be treated as "Emoluments" Vide Rules 33 & 34 of M.C.S. (Pension) Rules 1977 as amended.

**Emoluments for Calculation of "Average Emoluments"**

These 10 (ten) months pay, in addition to actual duty, contains the following periods also:-

- |   |  |
|---|--|
| 1. Leave with leave salary [Other than Extra-ordinary Leave]  | Emoluments which he would drawn had he not been absent from duty. [Note 1 below Rule 33]   |
| 2. Periods of suspension Counting as qualifying service.  | Emoluments which he would have drawn had he not been suspended. [Note 1 below Rule 33]   |
| 3. On Extra-ordinary leave (whether counting or not Counting qualifying Service for pension ).  | Emoluments which were drawn immediately before proceeding on Extra-ordinary leave. [ Note 1 & 4 below Rule 33]   |
| 4. Suspension not counting as qualifying service for pension.   | Emoluments which were drawn immediately before being placed under suspension. [Note 3 below] Rule 33]  |
| 5. Increment during the Period of Earned Leave  | (a) Such increment will form a part of 'Emoluments' only when it falls during first 120 days of Earned Leave. [Rules 33& 34]<br>(b) If it, falls after 120 days of Earned Leave, it will not form a part of "Emoluments" [Notes 1 & 4 below Rule 33] |
| 6. Increment during Half Pay Leave, Leave not Due, Commuted leave and other Kinds of leave which carry Leave salary other than during the period of first 120 days of Earned Leave. | Will not form a part of "Emoluments".  |

Emoluments during Determination of Retirement Gratuity/Death-cum-Retirement Gratuity and Family Pension:-

1. Emoluments during the last ten months of service have been reduced otherwise than as a measure of Penalty, "Retirement Gratuity" and "Family Pension" have been calculated with reference to "Average Emoluments" instead of last pay drawn [emoluments' vide Proviso to Rule 50(5) and Rule 54(4)(c)(11) of M.C.S. (Pension) Rules, 1977 as amended.

Except in the above cases, the Retirement Gratuity and Family Pension will be based on last "Emoluments" (last pay drawn) instead of "Average Emoluments".

2. In order the fractions of a month at either end, when added, work out to one full month, a month for this purpose, may be reckoned as consisting of 30 days irrespective of the number of days in the month. This formula will also apply in the case of the month of February, irrespective of whether the month has 28 days or 29 days. Vide G.I.Dn. (3) BELOW Rules No. 3 of M.C.S. (Pension) Rules, 1977 as amended.

**"3<sup>rd</sup> Step" Calculation of Pension**

50% of Average Emoluments in all cases subject to a minimum of Rs. 1913 per mensem and a maximum upto 50% of the highest pay in the Govt. which is Rs. 30000 p.m. w.e.f. 1.1.96. vide Rule No.49 (2) (a) of M.C.S. (Pension) Rules 1977 as amended.

Plus Relief on Pension at the rate in force from time to time.

If an official who at the time of his retirement, has rendered qualifying service of 10 (ten) years or more but less than 33 years, the amount of his pension will be such proportion of the maximum admissible pension of the qualifying service of 33 years and will be the minimum of Rs. 1913 per mensem.

The amount of pension so arrived being expressed in whole Rupee. Any fraction of a rupee shall be taken as one rupee. [Vide Rule 49(4) of M.C.S. (Pension) Rules 1977].

**"4<sup>th</sup> Step"**

Retirement Gratuity/Death Gratuity:-

With effect from 1.1.1986 a new Death-cum-Retirement Gratuity has been assigned separate, viz :

1. Retirement Gratuity :  
Which is payable on retirement from service.  
and
2. Death Gratuity :  
Which is payable to his family in the event of death while in service.

The Retirement Gratuity is admissible to a Government servant who retire from service on or after 1.1.86 after completion of qualifying service of (five) years.

A. Calculation of Retirement Gratuity:-

Amount of Retirement Gratuity =  $\frac{1}{4}$  of Emoluments x No. of half yearly periods.

Subject to a maximum of  $16\frac{1}{2}$  times the emoluments

Or

Rs. 3.5 lakh, whichever is less. Vide Rule 50 of M.C.S. (Pension) Rules, 1977 as amended.

With effect from 1.1.86, there is no ceiling on reckonable “Emoluments” for calculating Retirement Gratuity. The amount of Retirement Gratuity should be rounded off to the next higher rupee effective from 12.12.85 vide Proviso to Rule 50 of M.C.S. (Pension) Rule, 1977, as amended upto date.

B. Calculation of Death Gratuity:-

In the event of the death of a Government servant while in service on or after 1.1.86, the Death Gratuity is admissible at the following rates:

<u>Length of Service</u>	<u>Rate of Death Gratuity</u>
1. Less than one year	- 2 times of Emoluments.
2. One year more but Less than 5 years	- 6 times of Emoluments.
3. 5 years more but Less than 20 years	- 12 times of Emoluments.
4. 20 years or more	- $\frac{1}{2}$ times of emoluments for every completed six monthly period of qualifying service subject to maximum of 33 times of emoluments or Rs. 3.5 Lakh, whichever is less.

The amount of Death Gratuity shall be rounded off to the next higher rupee, vide Proviso to Rule 50 of M.C.S. (Pension) Rules, 1977 as amended.

Note: The Death Gratuity is admissible irrespective of whether the deceased Government servant was permanent or quasi-permanent.

Vide Rule 50 of M.C.S. (Pension) Rules, 1977 read with G.I. Department of Pen. & Pen. Welfare, O.M. No.1/1/87 – PIC dt. 14.4.87.

### **“5th Step”: Family Pension**

The family pension is payable to the family of an employee on his death while in service/after retirement as case may be on monthly basis. Family Pension= 30% of Emoluments (Last Pay) drawn subject to a minimum of Rs. 1913 p.m. and a maximum of 30% of Rs. 30000 since 1.1.96. Rule 54 (2).3

Higher Rate of Family Pension:-

Twice the amount of normal rate of Family Pension or 50% of “Pay” drawn at the time of retirement, whichever is less.

It is payable to the family of the deceased Government servant who had rendered not less than 7 years continuous service, and shall be payable from the following the date of death of the Government servant, while in service or after retirement.

“For a period of 7 years”

**Or**

“For a period upto the date on which he would have attained 66 years of age, had he survived”

Whichever is shorter.

Thereafter, the normal rate of Family Pension is payable.

Further, the Higher Rate/Enhanced Rate of Family Pension should not exceed to the pension authorized on retirement vide Proviso to Rule 54 *ibid*.

And, the higher rate of Family Pension is not admissible, if a pensioner dies after the attaining the age of 66 years of age vide sub-Rule (3) below rule 54 of M.C.S. (Pension) Rules, 1977 as amended.

Rounding off of the Family Pension, in case of Higher rate will be done at final stage not initial step while calculating normal rate of Family Pension, fraction of rupee being expressed to the next higher rupee.

### **Revision/modification of provisions regulating Pension/Commutation of Pension**

Vide Government of Manipur, F.D. (PIC). O.M. No.9/86/99-PIC (A) dated 21.4.99

### **“Date of Effect”**

1. The revised provisions as per these orders shall apply to Government servants who retire/die-in-harness on or after 1.1.1996.

2. Where pension/Family pension/D.C.R.G/Commutation of pension has already been sanctioned case occurring on or after 1.1.1996 the same shall be revised in terms of these orders. In case where pension has been finally sanctioned on the pre-revised orders and if it happens to be more beneficial than the pension becoming due under these orders, the pension already sanctioned shall not be revised to the disadvantage of the pensioner in view of the Rule 70 of Manipur Services (Pension) Rules, 1977.

#### **“Emoluments”**

1. The term ‘Emoluments’ for purposes of calculating various pensioner benefits other than Retirement/Death Gratuity shall mean basic pay as defined in F.R. 9(2)(a)(i) which a Government Servant was receiving immediately before his retirement or on the date of his death.
2. The term ‘Pay’ in these orders means the pay in the revised scales promulgated under the Manipur services (Revised Pay) Rules, 1999
3. In the case of Retirement/Death Gratuity, DA admissible on the date of retirement/death shall also be treated as emoluments alongwith the emoluments. Accordingly, Rule 50 (3) of Pension Rules shall stand modified to the effect that the emoluments for the purpose of gratuity admissible under this Rule shall be reckoned in accordance with Rule 33 and in addition DA admissible on the date of retirement/death of the Government employees shall also be treated as emoluments.

#### **“Pension”**

4. Pension shall continue to be calculated at 50% of a average emoluments in all cases and shall be subject to a minimum of Rs. 1913 per month and a maximum upto 50% of the highest pay in the Government which is Rs. 30000 per month since 1.1.1996. Accordingly, the proviso under Rule 50(I)(b) of Pension Rules shall stand modified. The order provisions contained in Rule 49 shall continue to apply. And should not less than 50% of the minimum of the scale held at the time of retirement.

#### **“Retirement gratuity/ Death gratuity”**

The maximum limit of retirement/death gratuity shall be Rs.3.5 lakhs. Accordingly, first proviso under Rule 50(I)(b) of Pension Rules shall stand modified to the effect that the amount of Retirement Gratuity or Death gratuity payable under this Rule shall in no case exceed Rs. 3.5 lakhs.

#### **“Family Pension 1964”**

Family Pension shall be calculated at the uniform rate of 30% of basic pay in all cases instead of slab system and shall be subject to a minimum of Rs. 1913 p.m. and a maximum of 30% of the highest pay in the Government. The highest pay in the Government is Rs. 30000 since 1.1.1996. Rule 54(2) relating to Family Pension, 1964 under Pension Rules shall stand modified to this extent and the existing table thereunder will be no longer operative.

For the purpose of grant of Family Pension, the definition of “Family” shall also include:

- (a) ‘Parents’ who were wholly dependent on the Government Servent when he/she was alive provided the deceased employee had left behind neither a widow nor a child.
- (b) Son/ daughter including widowed/divorced daughter till he/she attains the age of 25 years or up to the date of his/her marriage/remarriage, whichever is earlier.

**“Commutation of pension “**

A. A Government Servant shall be entitled to commute for a lumpsum payment up to 40% of his pension. Accordingly, provisions of sub-rule5(1) and 5(2) of CCS(Commutation of Pension)Rules,1981 shall stand modified. The other provisions of these rules shall continue to apply.

B. In the case of Government Servant who have opted for the revised scale of pay and retire within 10 months period proceeding retirement shall be calculate by taking into account pay as follows :

- (i) For the period during pay is drawn in pre-revised scale Basic pay plus actual D.A. and Interim Relive I and II appropriate to the basic pay at the rates in force on 1.1.96 drawn during the relevant period. and
- (ii) For the period during which pay is drawn in revised scale Basic Pay in the revised scale.

**Special provisions for those retiring between 1.1.96 and 30.4.1999.**

1. Those, who have retired or will be retiring betwen1.1.1996 and 30.4.1999 will have no option to retain the pre-revised scale of pay and have their pension and death-cum-retirement gratuity calculated under the rules in forces immediately before coming into effect of those orders. The pension and death-cum-retirement gratuity in such cases will be regulated as followd:

- (i) The terms ‘Emoluments’ will mean ‘Pay’ as defined in F.R. 9(2)(a)(i) and will include DA upto AICPI 1436 and Interim Relief I and Interim Relief II.
- (ii) Pension will be calculated at 50% of average emoluments. To the pension so calculated, dearness relief beyond AICPI 1436 and upto 1510 at the prescribed rates shall be added. The amounts so arrived at will be regarded as pension.
- (iii) Death-cum-retirement gratuity shall be admissible with reference to emoluments at (i) above under the orders in force immediately before coming into effect of these orders. The Maximum amount of gratuity shall not exceed Rs. 2, 50,000.
- (iv) A post 1.1.1996 retire has to apply afresh for commutation of his pension upto 40%.
- (v) Family pension shall be allowed in accordance with the orders applicable prior to the issue of these orders and shall be calculated with reference to basic pay in the pre-revised scale. To the family pension so calculated dearness relief upto



average AICPI 1510 at the rate contained in this Department's O.M. No. 30.91-PIC dated 6.6.1996 shall be added. The amount so arrived at will be regarded as the family pension for regulating payment of dearness relief beyond average AICPI 1510.

2. In the case of persons who retain pre-revised scale and retire or die in harness after 30.4.1999., Pension, Retirement Gratuity, Death gratuity and Family Pension, as may be relevant, shall be calculated in terms of paragraphs 4 to 7 of these orders. The 'Emoluments' for calculation of pensioner benefits in their case will be the basic pay in the pre-revised scale, plus dearness allowance admissible upto CPI 1510 in terms of this Department O.M. No. 2.28.89-PIC (Pt.I) date 25.5.1996 appropriate to the basic pay plus two installments of interim relief at the rates in force on 31.12.1995, appropriate to the said basic pay.
3. Formal amendments to Manipur Services (Pension) Rules, 1977 and CCS (Commutation of Pension) Rules, 1981 for the retired State Government Servants in terms of the decisions contained in this order will issue in due course. Provisions of the Manipur Services (Pension) Rules, 1997 and CCS (Commutation of Pension) Rules, 1981 which are not specifically modified by these orders, will remain unaffected.
4. The Pension/Family Pension in terms of these orders will qualify for dearness relief beyond average AICPI 1510 under the revised pattern being introduced after introduction of Manipur Services (Revised Pay) Rules, 1999.
5. Consequent upon implementation of these orders, in cases where post 1996 pensioner/family pensioners are allowed revised pension/family pension becoming due on or after 1.1.1996 and also Dearness Relief at the revised rate, arrears on this account for the period from 1.1.1996 to 31.12.1998 would be paid in cash with the stipulation that where the amount of arrears is less than Rs. 5000, it should be paid in one instalment and where it is in excess of Rs. 5000, it should be paid in one instalment and where it is in excess of Rs. 5000, it should be paid in two instalments in the first instalment payment should be restricted to Rs. 5000 plus 50% of the balance amount of arrears. Orders regarding payment of second instalment would be issued separately. However payments of amount becoming due on revision of DCRG and Commutation of pension shall be paid in lump-sum.

#### Question No.1.

Form the following particular, Calculate qualifying service for Pension, Retirement Gratuity and Superannuation Pension admissible to Shri "A" a Group "A" officer on his superannuation from service. Also indicate the family pension payable to the widow in the event of death of the officer after retirement.

1. Born on 1.5.1950
2. Joined service under the Government on 17.2.1974 confirmed on 15.8.1980

3. Under suspension from 26.9.1984 to 4.3.1988 on conclusion of the Departmental enquiry the competent authority awarded him as major penalty and period of suspension was not count as duty for any purpose.
4. After holding service posts succession, Shri 'A' was promoted to Senior Administrative Grade II in the scale of Rs. 18400-500-22,400 on 1.11.2005 and his initial pay was fixed at Rs. 18,900 on that date.
5. Shri 'A' had taken the following spells of Extra-ordinary Leave for want of any credit in the Leave account of both Earned Leave and Half Pay Leave in each case.
  - (a) From 2.7.1990 to 31.7.90 on Medical Certificate.
  - (b) From 1.9.1993 to 31.11.1994 for prosecuting higher technical studies.
  - (c) From 1.11.2008 to 30.11.2008 for reasons other than on Medical certificates and for which no specific entry was made in the service book as to whether the period would be treated as non-qualifying service for pension or not.
6. The officer retires on attaining the age of superannuation.

**Answer 1.**

**Calculation of qualifying service:-**

1. Date of birth.....1.5.1950.
2. Date of entry into service.....17.2.1974.  
[No Boy Service]
3. Date of confirmation.....15.8.1980.
4. Date of retirement on attaining the  
age of Superannuation under F.R.56 (a).....30.4.2009

**Gross qualifying service:-**

		Year - Month - Day		
<u>From 17.2.1974 to 30.4.2009</u>				
(i)	From 17.2.1974 to 28. 2.1974	--	0	12
(ii)	From 1.3.1974 to 31.12.1974	--	0	0
(iii)	From 1.1.1975 to 31.12.2008	--	34	0
(iv)	From 1.1.2009 to 30. 4.2009	--	0	0
Total =			35	12

**Less, non-qualifying service:-**

Year - Month - Day

**Suspension period awarded  
major penalty:-**

**From 26.9.1984 to 4.3.1988**

(i)	26. 9.1984 to 30.9.1984	--	0	0	5	
(ii)	1.10.1984 to 31.12.1984	--	0	3	0	
(iii)	1.1.1985 to 31.12.1987	--	3	0	0	
(iv)	1.1.1988 to 29.2.1988	--	0	2	0	
(v)	1.3.88 to 4.3.1988	--	0	0	4	3 ---- 5----- 9
Total =			3	5	9	

Net qualifying service = 31 - 9 - 3  
= 64 Half-yearly periods  
Vide clause (3) below Rules 49  
of MCS (Pension) Rules, 1977  
as amended.

**Regulation of Pay**

**Period**

**Scale:- Rs. 18,400-500-22,400.**

1.11.2005 to 31.10.2006	—————>	Rs. 18,900
1.11.2006 to 31.10.2007	—————>	Rs. 19,400 F.R. 26(a)
1.11.2006 to 31.10.2008	—————>	Rs. 19,900 F.R. 26(a)
1.11.2008 to 30.11.2008	—————>	Extra Ordinary Leave, without Medical Certificate, not covered by Specific entries, Will be deemed to be qualifying service for pension vide G.I. Dn. (1) below Rules 22, However, normal increment due on 1.11.2008 is postponed to 1.12.2008.
1.12.2008 to 30.4.2009	—————>	Rs. 20,400 F.R. 26(a) & (b) (i)

**Average Emoluments**

<b><u>Period</u></b>	<b><u>Pay</u></b>	<b><u>Month</u></b>	<b><u>Amount</u></b>
1.6.2008 to 31.10.2008	—————> Rs. 19,900 Rs. 9,950 D.P. Rs. 29,850	5	Rs. 1,49,250
1.11.2008 to 30.11.2008	—————>		Extra ordinary Leave period ignored vide Rules 33 & 34
1.12.2008 to 30.4.2009	—————> Rs. 20,400 Rs. 10,200 D.P. Rs. 30,600	5 ----	Rs. 1,53,000
		Total = 10	Rs. 3,02,250

Therefore, Average Emoluments =  $\frac{Rs. 3,02,250}{10}$  = Rs. 30,225.



- In the event of death of the officer after retirement, the family pension payable to the family members of the deceased Government servant will be Rs. 9180 X 2 =Rs. 18,360, restricted to Rs. 14,655 p.m. (authorized pension) plus Relief thereon.

And, the payment will be made for a period of 7 (seven) years from the date following the date of death of the officer or for a period upto the date on which he would have attained the age of 66 years had he survived whichever is earlier thereafter at the normal rate of Rs. 9180 p.m.

Vide Proviso to Rules 54 (3).

### **Question No. 2**

From the following particulars, calculate the qualifying service for pension, Superannuation pension, Retirement Gratuity, Commuted value of pension and pension payable after commutation to Mr. Krishnan, an officer of (PHED), Manipur.

- Date of birth - - - 1.10.1950.
- Joined service as an Apprentice on pay of Rs. 2150.p.m. - - 1.4.1973.
- Appointment to a Temporary post on a fixed pay of Rs. 3000 p.m. - 1.4.1974.
- Appointed substantively to a permanent post in the scale of Rs. 4000-100-6000. - - - 1.5.1976.
- Appointed to officiate in another post in the scale of 8000-275-13,500. and his pay was fixed at Rs. 9375 on 1.4.2004 with D.N. I. on 1<sup>st</sup> April every year. - - - - - 1.4.2004.
- Appointed to officiate in another post in the scale of Rs. 10,000-325-15,200 - 1.4.2008.
- Retired on attaining the age of superannuation.
- Except for a year's extra-ordinary Leave all leave taken by the officer counts towards pension.

### **Answer 2.**

#### **Calculation of qualifying service**

- Date of birth - - - - - 1.10.1950.
- Joined service as an Apprentice on pay of Rs. 2150p.m. - - 1.4.1973.  
[Service as an Apprentice shall not qualify except S.A.S. Apprentice vide Rules 16]
- Date of appointment to a Temporary post on a fixed pay of Rs. 3000 p.m. [qualifying service vide Rule 17] - - - 1.4.1974.
- Date of appointment to a Substantive post - - - - - 1.5.1976.
- Date of retirement on attaining the age of superannuation Under F.R. 56 (a) - - - - - 30.9.2009.

**Gross qualifying service under A.I. below F.R. 9 (18):-**

	Year	-	Month-	Day
<u>From 1.4.1974 to 30.9.2009</u>				
(i) From 1.4.1974 to 31.12.1974 -	-	0	-	9 - 0
(ii) From 1.1.1975 to 31.12.2008 -	-	34	-	0 - 0
(iii) From 1.1.2009 to 30.9.2009 -	-	0	-	9 - 0
	<u>Total = 35</u>		-	<u>6 - 0</u>
Less, non-qualifying service;				
1(one) year's Extraordinary Leave	-	-	1	-
			0	-
	<u>Net qualifying service = 34</u>		-	<u>6 -</u>

0

=69 Half-yearly period vide clause (3) below Rules, 49.

**Regulation of pay:-**

<u>Period</u>	<u>Officiating Lowest Post</u>	<u>Officiating Higher Post</u>
	Rs. 8000-275-13,500	Rs. 10,000-325-15,200
1.4.2004 to 31.3.2005 -	Rs. 9375 -	X
1.4.2005 to 31.3.2006 -	Rs. 9650 F.R. 26(a) -	X
1.4.2006 to 31.3.2007 -	Rs. 9925 " -	X
1.4.2007 to 31.3.2008 -	Rs. 10,200 " -	X
1.4.2008 to 31.3.2009 -	(Rs. Rs. 10,475) " -	Rs. 10,975
		F.R.22 (1)(a)(1)
1.4.2009 to 31.9.2009 -	(Rs.10, 750) F.R.26 (b) -	Rs. 11,300
		F.R. 26 (a).

**Average Emoluments:**

Period	Pay + D.P.	Month	Total
1.12.2008 to 31.3.2009	--- Rs. 10,975 + Rs.5488		
	Rs.16, 463	----- 4	-----Rs. 65,852
1.4.2009 to 30.9.2009	--- Rs. 11,300 + Rs. 5,650		
	Rs. 16,950	----- 6	----- Rs. 1, 01,700
	<u>Total</u>	<u>= 10 months</u>	<u>= Rs. 1, 67,552</u>

$$\text{Average Emoluments} = \frac{1,67,552}{10} = \text{Rs. } 16,755.20$$

Since, the officer has putted 33 years or more qualifying service; he is eligible full quantum of pension.

$$= 50\% \text{ of Rs. } 16,755.20$$

$$= \text{Rs. } 8377.60$$

or rounded off to Rs. 8378 p.m.

(Basic Pension)

Plus , Relief thereon.

Retirement Gratuity:

Emoluments for the purpose of R.G.  
= Rs. 11,300 – Pay  
= Rs. 5,650 -- 50% of Rs. 11,300 as D.P.  
Total= Rs. 16,950  
Add, Rs. 7,967 - 47% of Rs. 16,950 as D.A.  
Emoluments = Rs. 24,917.

Therefore, Retirement Gratuity admissible is as under:-

R.G. =  $\frac{1}{4}$  x Rs. 24,917 X 69 Half-Yearly period subject to a maximum of  $16\frac{1}{2}$  x Rs. 24,917.

‘Or’

Rs. 3, 50,000 whichever is less.

Therefore, Rs. 3, 50,000 is less, and admissible vide Rule 50.

Family Pension:

30% of (Rs. 11,300 + R. 5,650) subject to a minimum of Rs. 1,913 p.m.  
=Rs. 5,085 p.m. (Normal Rate)  
Plus Relief thereon from time to time

Vide Rule 54.

Commutation Pension:-

1. Date of birth ----- 1.10.1950
2. Date of retirement on Superannuation ----- 30.9.2009
3. Age on next birthday after retirement on 1.10.2010----- 60 years
4. Amount of Pension authorised ----- Rs. 8,378.
5. 40% of Rs. 8378, fraction ingnored ----- Rs. 3,351
6. Commutation Value per Re per annum per commutation Table-----10.13
7. Commuted Value of Pension  
= Rs. 3,351 X 10.13X12  
= Rs. 4, 07,347.56  
= Rs. 4, 07,348 rounded off.

Therefore, Pension (Residuary Pension) admissible after

Commutation = Rs. 8,375 – Rs. 3,351

= Rs. 5,024 p.m. plus Relief on the basis of Rs. 8,375 p.m.

Notes:-

1. A person who is initially engaged by the Government on a contract for a specified period and is substantively appointed to the same post or another post in a substantive capacity in a pensionable establishment without interruption of duty counts qualifying

service and as such his period of appointment to a temporary Post on a fixed pay from 1.4.1974 counts qualifying service vide Rule 17.

2. Service as Apprentice except S.A.S. does not count for pension vide Rule 16.

Question No. 3 :-

From the following particulars indicate the qualifying service for Pension, Retirement Gratuity and Superannuation Pension admissible to Mr. 'X' on his retirement from Service. Indicate also the Family Pension payable in the event of death of the officer after retirement.


- (a) Date of birth ----- 2.3.1950
- (b) Date of joining service----- 14.2.1976
- (c) Date of confirmation ----- 14.2.1979
- (d) Availed the following leave:-

- (i) Earned Leave for 21 days from 1.8.96 overstayed the leave upto 15.10.96 without proper sanction for extension of leave.
- (ii) Extra-ordinary of leave for 25 days from 1.8.1997.
- (iii)Extra-ordinary leave on Private affairs from 1.9.2007 to 31.10.2007.

- (e) Under suspension from 1.1.2003 to 30.4.2003. On conclusion of department enquiry, the officer was awarded a minor penalty.
- (f) After holiday various positions, the officer was promoted to a post in the scale of pay of Rs. 10,000-325-15,200 with effect from 1.2.2006 and his pay was fixed at the minimum of the time scale.

**Answer No.3**

**Calculation of qualifying service:-**

- 1. Date of birth -----2.3.1950
  - 2. Date of joining service ----- 14.2.1976.
  - 3. Date of confirmation ----- 14.2.1979.
  - 4. Date of retirement on attaining the age of superannuation under F.R. 56 (a) ----- 31.3.2009.
- 



**Gross qualifying service: -** Year -- month -- Day.  
From 14.2.76 to 31.3.2009;

(i)	14.2.1976 to 29.2.1976 -----	0	--	0	--	16
(ii)	1.3.1976 to 31.12.1976 -----	0	--	10	--	0
(iii)	1.1.1977 to 31.12.2008 -----	32	--	0	--	0
(iv)	1.1.2009 to 31.3.2009 -----	0	--	3	--	0
	Total =	33		1		16

Less, non-qualifying service:-

	Year	Month	Day			
(i)	<u>Overstayal of Leave</u>					
	<u>22.8.1996 to 15.10.1996;</u>					
(a)	22.8.1996 to 31.8.1996 -----	0	0	10		
(b)	9.96 .....	0	1	0		
(c)	1.10.96 to 15.10.96.....	0	0	15		
(ii)	Extra-Ordinary Leave					
	on private affairs					
	From 1.9.2007 to 31.10.2007;	0	2	0	=	0 3 25
	Net qualifying service				=	32 9 21

= 66 Half –yearly period vive clause (3) below Rules 49 of MCS (Pension) Rules, 1977 as amended.

**Regulation of Pay**

<b>Period</b>	<b>Scale :- Rs. 10,000 -325-15,200</b>
1.2.2006 to 31.1.2007	Rs. 10,000 (mini) as per data of the question
1.2.2007 to 31.8.2007	Rs 10,325 –FR 26(a).
1.9.2007 to 31.10.2007	Extra – Ordinary Leave on Private affairs Increment postponed.
1.11.2007 to 31.3.2008	Rs. 10,325.
1.4.2008 to 31.3.2009	Rs. 10,650 FR 26(a) & (b)(i)

Note : Normal increment due on 1.2.2008 at the stage of Rs. 10, 325 is hereby deferred to on 1.4.2008 on account of Extra Ordinary Leave, on Private affairs for the period from 1.9.2007 to 31.10.2007 which will not count increment under FR 26(b)(i).

### Average Emoluments :

Period	Pay + DP	Month	Amount
1.6.2008 to 31.3.2009	Rs. 10,650 + Rs. 5325		
=	Rs. 15,975 -----	10 -----	Rs. 1,59,750

$$\begin{aligned}\text{Therefore, Average Emoluments} &= \frac{\text{Rs. 1,59,750}}{10} \\ &= \text{Rs. 15,975}\end{aligned}$$

Since, the officer has putted 32 years, 9 months and 21 days, qualifying Service=33 years, he is eligible full quantum of Pension.

$$\begin{aligned}\text{Hence, Pension admissible} &= 50\% \text{ of Rs. 15,975} \\ &= \text{Rs. 7987.50} \\ &= \text{Rs. 7988 rounded off (p.m)} \\ &\text{(Basic Pension)}\end{aligned}$$

### Retirement Gratuity:-

For calculation of R.G Emoluments = Rs. 10,650 + Rs. 5325 plus 47% DA thereof  
= Rs. 23,483

Therefore, Retirement Gratuity =  $\frac{1}{4}$  X Rs. 23,483 X 66 Half-yearly period subject to a maximum  
of  $16\frac{1}{2}$  X Rs. 23,483

Or

Rs. 3, 50,000, whichever is less.

Vide Rule 50

Therefore, Rs. 3, 50,000 is less and admissible.

Family Pension:- = 30% of Rs. 15,975;  
= 4,792.50  
= Rounded off to Rs. 4,793 p.m. (Normal) plus Relief thereon

In the event of death of the officer after his retirement, the family pension payable to the family members of the deceased Government servant will be as under:-

1. Double of Normal Rate = Rs. 4,792.50 X 2  
= Rs. 9,585 p.m.
- ‘or’
2. 50% of Emoluments = 50% of Rs. 15,975  
=Rs. 7,988

‘Or’

3. Authorised amount of Pension i.e. Rs. 7,988  
Whichever is the least vide Rules 54 (3).

This payment will be made for a period of 7 (seven) years from the date following the date of death of the officer or for a period upto the date on which the officer would have attained the age of 66 years had he survived, whichever is earlier thereafter at the normal rate vide proviso to Rule 54.

**Question No. 4**

From the following particulars, calculate the qualifying service, Average Emoluments, Retirement Gratuity and Superannuation Pension admissible to Shri ‘A’ on his retirement from Service.

Calculate also family pension payable in the event of death of the officer after retirement.

1. Date of birth ----- 1.3.1950
2. Date of entry into service ----- 2.9.1976.
3. He availed of the following spells of leave:-
  - (a) Extra-ordinary Leave with Medical Certificate from 1.6.1989 to 30.6.1989.
  - (b) Earned Leave for 2 months from 1.7.1997.
  - (c) During the year 1999, he overstayed joining time by 10 (ten) days from 15.4.1999 which was treated as Dies-non but it did not entail forfeiture of past service.
  - (d) Commuted Leave for 60 days from 1.9.2003 to 30.10.2003.
4. He was drawing the pay of Rs. 12,420 in the scale of Rs. 12,000-420-18,300 from 1.6.2006 with D.N.I. on 1<sup>st</sup> June every year.

**Answer No. 4**

Calculation of qualifying service:-

1. Date of birth ----- 1.3.1950
2. Date of entry into service ----- 2.9.1976  
[No Boy Service]
3. Date of retirement on attaining the age  
of Superannuation under F.R. 56 (a) ----- 28.2.2009

Gross qualifying service in terms of A.I. below F.R. 9 (18);

	Year	Month	Day
<b><u>From 2.9.1976 to 28.2.2009;</u></b>			
(i) From 2.9.1976 to 30.9.1976 -----	0 --	0 --	29
(ii) From 1.10.1976 to 31.12.1976 -----	0 --	3 --	0
(iii) From 1.1.1977 to 31.12.2008 -----	32 --	0 --	0
(iv) From 1.1.2009 to 28.2.2009 -----	0--	2 --	0
	Total = 32--	5 --	29

Less, non-qualifying service:-

Overstay of joining time

Treated a Dies-non from

15.4.1999 to 24.4.1999 -----	0	-	0	10
	Net qualifying service = 32 -- 5 19			

= 65 Half-yearly period

Vide clause (3) below Rules 49.

**Regulation of Pay:-**

Period	Scale: -	<u>Rs.12000 – 420 -18,300</u>
1.6.2006 to 31.5.2007	Rs. 12,420.	
1.6.2007 to 31.5.2008	Rs. 12,840. F.R. 26 (a)	
1.6.2008 to 28.2.2009	Rs. 13,260. F.R. 26 (a)	

**Average Emoluments:-**

Period	Pay + D.P.	Month	Amount
1.5.2008 to 31.5.2008--	Rs. 12,840 + Rs. 6,420 -----	1 --	Rs. 19,260
	= Rs. 19,260		
1.6.2008 to 28.2.2009--	Rs. 13,260 + Rs. 6,630 -----	9 --	Rs. 1, 79,010
	= Rs. 19,890	Total = 10 month	= Rs. 1, 98,270

Average Emoluments =  $\frac{\text{Rs.1,98,270}}{10}$

= Rs. 19,827

The officer has putted less than 33 years of qualifying service; he is eligible, proportionate pension.

$$\left. \begin{array}{l} \text{Therefore, Proportionate Pension} \\ \text{for } 32\frac{1}{2} \text{ years of qualifying service} \end{array} \right\} = \frac{\text{Rs. } 19,827 \times 65}{2 \times 33 \times 2}$$

$$= \text{Rs. } 9,763.295$$

$$= \text{Rs. } 9,764 \text{ rounded off (Basic pension).}$$

**Retirement Gratuity;**

Emoluments for purpose of R.G. =	Rs. 13,260 –Pay
	Rs. 6,630 –D.P.
	Rs. 19,890
	Rs. 9,348 – 47% thereof as D.A.
	Rs. 29,238

Retirement Gratuity admissible =  $\frac{1}{4}$  x Rs. 29,238 x 65 Half-yearly periods,

Subject to a maximum of  $16\frac{1}{2}$  x Rs. 29,238

‘Or’

Rs. 3, 50,000 whichever is less.

Vide Rule 50.

Therefore, Rs. 3, 50,000 is less and admissible.

Family Pension = 30% of Rs. 19,890  
 =Rs. 5,967 p.m. (Normal Rate).

In the event of death after retirement the family pension payable to the family member of the deceased Government servant will be enhanced rate of Rs. 5,967 x 2 = Rs. 11,934 restricted to Rs. 9,764 p.m. the authorized pension or 50% of Rs. 19,890 = Rs. 9,945 p.m. which in less.

And this payment will be made from the date following the date of death, for a period of 7 (seven) years or a period up to the date on which he would have attained 66 years of age had he survived, whichever is earlier

[vide Rule 54 (3).]

Question No.5.

(a) Calculate the Qualifying Service, Pension,  
 Retirement Gratuity admissible under the Manipur Civil Services (Pension) Rules,  
 1977 as amended.

She retired on superannuation.

(i) Date of birth ----- 1.1.1950.

(ii) Date of entry into Government service ----- 8.11.1976

(iii) Took the following Leave:-

(a) Half-pay Leave from 1.4.2006 to 20.5.2006.

- (b) Extra-Ordinary Leave on Medical grounds from 2.3.2007 to 30.4.2007.  
(c) Extra-Ordinary Leave for Urgent Private affairs from 15.5.2007 to 31.5.2007.

(iv) She was working in the scale of Rs. 7500-250-12,000 and her pay on 1.1.2006 was Rs. 9500 with D.N.I. on 1.11.2006, and was promoted to a higher post carrying the scale of Rs. 8000-275-13,500 on 1.9.2008. She opted for fixation of pay under F.R.22(1)(a)(1) from the date of next increment in the lower scale of Rs. 7500-250-12,00.

(b) She commuted part of her pension to the extent admissible under Rules. Work out the Commuted value thereof and indicate the net pension payable thereon. What will be the Dearness Relief admissible? The rate of Dearness Relief on the date of retirement is 47% thereon.

(c) She expired on 20.1.2009. Work out the Family Pension payable to her widower.

**Answer 5 (a)**

Calculation of Qualifying Service:-

1. Date of birth ----- 1.1.1950
2. Date of entry into Service ----- 8.11.1976.
3. Date of retirement on attaining the age  
of superannuation under the proviso to F.R. 56(a) ----- 31.12.2008

Gross qualifying service in terms of A.I. below F.R.9 (18):-

<u>From</u>	<u>8.11.1976 to 31.12.2008</u>	Year	--	Month	--	Day
(i)	8.11.1976 to 30.11.1976 -----	0	--	0	--	23
(ii)	1.12.1976 to 31.12.1976 -----	0	--	1	--	0
(iii)	1.1.1977 to 31.12.2008 -----	32	--	0	--	0
Total = 32		--	1	--	23	

Less, non-qualifying Service;

Extra-Ordinary Leave

on

Private Affairs

15.5.2007 to 31.5.2007 -----	0	--	0	--	17
Net qualifying Service	= 32	--	1	--	6

= 64 Haff – yearly period. vide clause (3) below Rules, 49.

## Regulation of Pay

<b>Period</b>	<b>Lower Post</b> Rs. 7500-250-12,000	<b>Higher Post</b> Rs. 8000-275-13,500.
1.1.2006 to 31.3.2006	-- Rs. 9500	-- -- X
1.4.2006 to 20.5.2006	-- Half-Pay Leave for 50 days. Increment not postponed	
21.5.2006 to 31.10.2006	-- Rs. 9500-	-- -- X
1.11.2006 to 1.3.2007	-- Rs. 9750 F.R.26(a) & (b)(i)	-- -- X
2.3.2007 to 30.4.2007	-- Extra-Ordinary Leave for 60 days on Medical ground, Increment will not postpone.	
1.5.2007 to 14.5.2007	-- Rs. 9750	-- -- X
15.5.2007 to 31.5.2007	-- Extra-Ordinary Leave for 17 days, on Private Affairs, Increment postponed.	
1.6.2007 to 31.10.2007	-- Rs. 9750	-- -- X

[\* 18.11.2007 (Admitted on)] Normal Increment due on 1.11.2007 deferred to 18.11.2007 due to EOL 17 days on P.A.

1.11.2007 to 31.8.2008	-- Rs. 10,000 F.R.26(a) & (b)(i)	-- -- X
1.9.2008 to 31.10.2008	- (Rs. 10,000)	-- Rs. 10,200 [Initial fixation]
1/11/2008 to 31.12.2008	-- (Rs. 10,250) F.R.26(a) & (b)	-- Rs. 10,750 [Refixation]

Save clause to F.R.  
22(1)(a)(1).

\*Normal due date of Increment at the stage of Rs. 9750 on 1.11.2007 is hereby postponed to 18.11.2007 on account of 17 days Extra-Ordinary Leave on Private affairs from 15.5.1977 to 31.5.1977, however, allowed on 1.11.2007 vide G.I.O. (II) below F.R. 26.

## “Average Emoluments”

<b>Period</b>	<b>Pay + D.P.</b>	<b>Month</b>	<b>Amount</b>
1.3.2008 to 31.8.2008	Rs. 10,000 + Rs.5000	--- 6	--- Rs. 90,000
1.9.2008 to 31.10.2008	Rs. 10,200 + Rs. 5100	--- 2	--- Rs. 30,600
1.11.2008 to 31.12.2008	Rs. 10,750 + Rs. 5375	--- 2	--- Rs. 32,250
		<u>Total= 10 month</u>	<u>= Rs.1,52,850</u>

Therefore, Average Emoluments =  $\frac{\text{Rs.1,52,850}}{10}$   
= Rs. 15,285

Since, the officer has putted less than 33 years of qualifying service, She is eligible proportionate pension as under:-

$$\text{Proportionate Pension} = \frac{\text{Rs.15,285} \times 32}{2 \times 33}$$

$$= \text{Rs. 7410.909}$$

$$= 7411 \text{ p.m. rounded off plus Relief thereon from time to time.}$$

**Retirement Gratuity:-**

$$= \frac{1}{4} [(\text{Rs. 10,750} + \text{Rs.5375} + (47\% \text{ of Rs. 16,125)}) \times 64 \text{ Half-yearly}]$$

$$\text{Period subject to a maximum of } 16 \frac{1}{2} \times \text{Rs. 23,704}$$

‘Or’

Rs. 3, 50,000 whichever is less.

$$= \text{Rs. 3, 79,264 subject to a maximum of Rs. 3, 91,116}$$

‘Or’

Rs. 3, 50,000, whichever is less.

Therefore, Retirement Gratuity admissible is Rs. 3, 50,000.

Vide Rule 50

**Family Pension:-**

30% of Rs. 16,125

= Rs. 4837.50 or rounded off to Rs. 4838 p.m. [Normal Rate]

**Answer 5(b)**

Commutated Value of Pension:-

1. Date of birth	---	---	---	---	---	1.1.1950.
2. Date of retirement	---	---	---	---	---	31.12.2008.
3. Next birth day	---	---	---	---	---	1.1.2010.
4. Age at next birthday	---	---	---	---	---	60 days.
5. Commuted value	---	---	---	---	---	10.13.
6. Pension authorized	---	---	---	---	---	Rs. 7411.
7. Maximum Amount of Pension for which commutation is admissible =40% of Rs. 7411	---	---	---	---	---	Rs.2964 (fraction ignored)

Therefore, Commutation Pension admissible to her is

$$= \text{Rs. 2964} \times 10.13 \times 12 = \text{Rs. 3, 60,304 rounded off}$$



Amount of monthly pension after commutation:-

1. Basic Pension	---	---	Rs. 7411.
2. Deduction , portion of Pension Commuted 40% of Rs. 7411 (fraction ignored)		---	Rs. 2964
Net pension after commutation	=		Rs. 4447 (Residuary Pension)
Plus, Relief of 47% of Rs. 7411	=	Rs. 3484 rounded off	
Total	=	Rs. 7,931	

(Rupees seven thousand nine hundred and thirty one only)

Answer 5 (c)

Family Pension payable to her widower:-

A. Family Pension, Normal Rate	---	---	Rs. 4837.50
B. Higher Rate = Rs. 4837.50 X 2	---	---	(i) Rs. 9675

“Or”

50% of Rs. 10.750 + Rs. 5375	---	---	(ii) Rs. 8063 rounded off
------------------------------	-----	-----	---------------------------

“Or”

Authorised Pension	---	---	(iii) Rs. 7411 p.m.
--------------------	-----	-----	---------------------

Whichever is the least vide Rule 54 (3)

C. Therefore, the least is Rs. 7411 p.m. plus Relief thereon is payable to the widower for a period of 7 (seven) years from 21.1.2009 to 20.1.2016.

“Or”

Upto 31.12.2015 the date on which she would have attained 66 years of age had she survived. Whichever is earlier .

D. Therefore i.e. from 1.1.2016 at the normal rate of Rs. 4838 p.m. Relief thereon.

**Question No.6.**

From the following particulars calculate, Qualifying Service, Pension, Retirement Gratuity and Family pension admissible to an officer of the State Government of Manipur, who was permitted to retire Voluntarily under the provisions of Rule 48-A. of MCS (Pension) Rules, 1977 as amended with effect from, 1.9.2009.

1. Date of birth ---- ---- ---- ---- ---- 10.7.1963
2. Joined Service ---- ---- ---- ---- ---- 4.12.1981.
3. Was placed under suspension from 10.8.1990 but was reinstated on 12.12.1991. On conclusion of the enquiry instituted against him, the period of suspension was not allowed to count as qualifying service for pension and the officer was allowed subsistence allowance for the period.

4. During the year 2001 he overstayed joining time by 10 days from 11.4.2001 which was treated as Dies-non but it did not entail forfeiture of past service.
5. Promoted to officiate to a post carrying the scale of pay of Rs. 5500-175-9000 with effect from 1.11.2006 and his pay was fixed at Rs. 8300 as on 1.11.2006.
6. Was promoted to a higher post in the scale of pay of Rs. 6500-200-10,500 with effect from 1.4.2009.

**Answer 6.**

Calculation of qualifying service:-

1. Date of birth	---	---	---	----	----	----	10.7.1963.
2. Date of entry into service	---	---	---	----	----	----	4.12.1981.
	[No Boy service]						
3. Date of retirement under the provisions of Rules, 48-A	---	---	----	----	----	----	1.9.2009.

Gross qualifying service under the provisions of A.I. below F.R. 9(18):-

		Year - Month- Day
<u>From 4.12.1981 to 31.8.2009:-</u>		
(i)	From 4.12.1981 to 31.12.1981	0 - 0 - 28
(ii)	From 1.1.1982 to 31.12.2008	27 - 0 - 0
(iii)	From 1.1.2009 to 31.8.2009	- 0 - 8 - 0
<u>Total =</u>		<u>27 - 8 - 28</u>

Less, non-qualifying service:-

		Year - Month - Day
<u>(1) Suspension period;</u>		
<u>10.8.1990 to 11.12.1991</u>		
a)	10.8.1990 to 31.8.1990	0 - 0 - 22
b)	1.9.1990 to 31.12.1990	0 - 4 - 0
c)	1.1.1991 to 30.11.1991	0 - 11 - 0
d)	1.12.1991 to 11.12.1991	0 - 0 - 11
<u>(2) Overstayal of joining time</u>		
	11.4.2001 to 20.4.2001	-- 0 - 0 - 10
<u>Total, non-qualifying service =</u>		<u>= 1 - 4 - 13</u>
<u>Net qualifying service =</u>		<u>26 - 4 - 15</u>

**Add, Weightage under Rules 48-B.**

- A. Due date of normal retirement on attaining the age of superannuation falls on 31.7.2022.  
Hence, the remaining period from the date of retirement till 31.7.2022 i.e., from 1.9.2009 to 31.7.2022.

		Y - M - D.
(i)	1.9.2009 to 31.12.2009	--- 0 - 4 - 0
(ii)	1.1.2010 to 31.12.2021	--- 12 - 0 - 0
(iii)	1.1.2022 to 31.7.2022	--- 0 - 7 - 0
Total =		12 - 11 - 0

“Or”

- B. 5 (five) years, subject to a maximum of 33 years

“Or”

- C. 6 years, 7 months & 15 days ,which is the least.

Therefore ‘B’ is admissible	---	---	5	-	0	-	0
Total Net qualifying service	31	-	4	-	15		

= 63 Half-yearly periods vide clause (3) below Rules 49 of MCS (Pension) Rules, 1977 as amended.

**“Regulation of Pay”**

Period	Officiating Lower Post	Higher Post
	Rs. 5500-175-9000	Rs. 6500-200-10,500
1.11.2006 to 31.10.2007	Rs. 8300 -- --	X
1.11.2007 to 31.10.2007	Rs. 8475. F.R.26 (a) --	X
1.11.2008 to 31.3.2009	Rs. 8650. F.R. 26 (a) --	X
1.4.2009 to 31.8.2009	(Rs. 8650) --	Rs. 8900. F.R. 22(1)(a)(1)

**“Average Emoluments”**

Period	Pay + D.P. 50% of Pay	Month	Amount
1.11.2008 to 31.3.2009	Rs. 8650 + Rs. 4325 =Rs. 12,975	-- 5	-- =Rs. 64,875
1.4.2009 to 31.8.2009	Rs. 8900 + Rs. 4450 =Rs. 13,350	-- 5	-- =Rs. 66,750
		Total = 10 months	-- = Rs.1,31,625

$$\begin{aligned} \text{Average Emoluments} &= \frac{\text{Rs. } 1,31,625}{10} \\ &= \text{Rs. } 13,162.50 \end{aligned}$$

The officer is eligible to receive proportionate pension as per his net qualifying service of  $31 \frac{1}{2}$  years only.

$$\begin{aligned} \text{Therefore, Pension admissible} &= \frac{\text{Rs. } 13,162.50 \times 63}{2 \times 33 \times 2} \\ &= \text{Rs. } 6282.102 \end{aligned}$$

Or rounded off to Rs. 6283 p.m. (Basic Pension)  
Plus Relief thereon from time to time.

### **Retirement Gratuity:--**

Emoluments for determination of R.G;

$$\begin{aligned} &= \text{Pay -- Rs. } 8,900 \\ &= \text{D.P. -- Rs. } 4,450 \\ \hline &\text{Total} = \text{Rs. } 13,350 \\ \text{Plus, D.A. -- Rs. } 6,275 &\text{ i.e. } 47\% \text{ of Rs. } 13,350 \\ \hline \text{Total Emoluments} &= \text{Rs. } 19,625 \end{aligned}$$

### **Retirement Gratuity**

$$= \frac{1}{4} \times \text{Rs. } 19,625 \times 63 \text{ Half-yearly periods subject to a maximum of}$$

$$16 \frac{1}{2} \times \text{Rs. } 19,625$$

“Or”

Rs. 3, 50,000, whichever is less,

vide Rule 50.

$$= \text{Rs. } 3, 09,094 \text{ rounded off subject to a maximum of Rs. } 3, 23,813$$

“Or”

Rs. 3.5 lacs, whichever is less.

Therefore, Rs. 3, 09,094 is less and admissible.

### **Family Pension:-**

$$30\% \text{ of Rs. } 13,350$$

$$= \text{Rs. } 4005 \text{ p.m. [Normal Rate]}$$

Plus, Relief thereon as admissible under the Rules from time to time.

Vide Rules, 54.

Note:-

1. Date of retirement on 1.9.2009, under Rules 48 – A. is not treated “Working Day” vide Rules 5.
2. A Government servant has the option to retire voluntarily on completion of 20 years of qualifying service by giving 3 (three) months notice, and weightage of service upto 5 years shall be admitted to the qualifying service provided the total qualifying service including the weightage does not exceed 33 years and further the period does not go beyond the date of normal retirement on superannuation, however, the weightage is used only for the purpose of reckoning qualifying service for pension, gratuity but does not confer any other benefits like notional increase in pay etc. vide Rule 48 – B.

**Question No.7.**

From the following particulars, calculate Qualifying Service, Pension, Retirement Gratuity admissible to an Officer of the State Government of Manipur, whose service particulars are given below:-

1. Date of birth --- --- --- --- --- --- 16.7.1954
2. Joined service on --- --- --- --- --- --- 3.1.1978
3. He took only Earned Leave and Half-Pay Leave as admissible from time to time during his service.
4. He was drawing a pay of Rs. 19,400 in the scale of Rs. 18,400-500-22,400 from 1.9.2007.
5. He was granted Leave Not Due for 91 days with effect from 1.4.2009 and at the end of which he was permitted to retire voluntarily due to illness.
6. The Officer died on 20.8.2009, leaving behind his wife, two sons whose dates of birth are 14.2.1988 and 15.7.1990 respectively. His wife also died on 1.10.2009.  
What family pension will be admissible to the family and for what period?

**Answer 7.**

Calculation of Qualifying Service:-

- |    |                            |       |     |            |
|----|----------------------------|-------|-----|------------|
| 1. | Date of birth              | ----  | --- | 16.7.1954. |
| 2. | Date of entry into service | --    |     | 3.1.1978.  |
| 3. | Date of retirement         | ----- |     | 1.4.2009.  |

Gross Qualifying Service in accordance with A.I. below F.R.9 (18):-

	Year	-	Month	-	Day
<u>From 3.1.1978 to 31.3.2009</u>					
(i) From 3.1.1978 to 31.1.1978 ----	0	-	0	-	29
(ii) From 1.2.1978 to 31.12.1978 ---	0	-	11	-	0
(iii) From 1.1.1979 to 31.12.2008 ---	30	-	0	-	0
(iv) From 1.1.2009 to 31.3.2009 ---	0	-	3	-	0
Total Gross service	= 31	-	2	-	29
Less, non-Qualifying Service	--	---	Nil	---	---
Net qualifying service	= 31	--	2	-	29

Add, Weightage, qualifying service under  
Provisions of Rules, 48 – B:-

- “A” 5 years;            “Or”  
 “B” Period from the date of actual retirement to the  
 Due date of retirement on attaining the age of  
 Superannuation under the provisions of F.R. 56 (a);

From 1.4.2009 to 31.7.2013

	Y.	---	M	---	D.
(i) 1.4.2009 to 31.12.2009	--	0	--	9	-- 0
(ii) 1.1.2010 to 31.12.2012	--	3	--	0	-- 0
(iii) 1.1.2013 to 31.7.2013 --	0	--	7	--	0
Total =	4	--	4	--	0

“OR”

- “C” “1” Year, 9 months and 1 day;  
 which is the shortest;  
 Therefore “C” is the least  
 and admissible.

	=	1	-----	9	-----	1
Total Net qualifying service	=	33	--	0	-----	0

66 Half – yearly periods. Vide clause (3) below Rules, 49

**“Regulation of Pay”**

<u>Period</u>		<u>Scale:- Rs. 18,400-500-22,400</u>
1.9.2007 to 31.8.2008	-----	Rs. 19,400
1.9.2008 to 31.3.2009	-----	Rs. 19,900 FR 26 (a)

**“Average Emoluments”**

Period	Pay + D.P.	Month	Amount
1.6.2008 to 31.8.2008 .....	Rs. 19,400 Rs. 9,700 <hr/> Rs. 29,100	} ..... 3.....	Rs. 87,300
1.9.2008 to 31.3.2009 .....	Rs. 19,900 Rs. 9,950 <hr/> Rs. 29,850		
		<hr/> Total = 10 months = Rs. 2, 96,250	

$$\text{Average Emoluments} = \frac{\text{Rs. 2,96,250}}{10} = \text{Rs. 29,625}$$

Pension admissible for 33 years or more;

$$= 50\% \text{ of Rs. 29,625} = \text{Rs. 14, 812, 50}$$

= Rs. 14,813 (rounded off) p.m. plus Relief thereon.

**Retirement Gratuity:**

Emoluments for calculation of Retirement Gratuity;

$$= \text{Rs. 19,900} + \text{Rs. 9950}$$

$$= \text{Rs. 29,850} + 47\% (\text{Rs. 29,850})$$

$$= \text{Rs. 29,850} + \text{Rs. 14,030} = \text{Rs. 43,880.}$$

Therefore, Retirement Gratuity =  $\frac{1}{4}$  x Rs. 43,880 x 66 Half-yearly periods

Subject to a maximum of  $16 \frac{1}{2}$  x Rs. 43,880

Rs. 3.5.lacs, whichever is less.

Therefore, Rs. 3.50,000 is less and admissible vide Rule 50.

Family Pension = 30% of Rs. 29,850

$$= \text{Rs. 8955 p.m. (Normal Rate)}$$

Enhanced Rate = Rs. 8955 x 2 = Rs. 17,910

“Or”

50% of Rs. 29,850

= Rs. 14,925

“Or”

Authorized Pension = Rs. 14,813, whichever is the least

Vide Rule 54 (3).

Distribution of Family Pension:-

1. Wife -- At the rate Rs. 14,813 p.m. plus Relief thereon from 21.8.2009 to 1.10.2009.
2. 1<sup>st</sup> Son ---- At the rate of Rs. 14,813 p.m. plus Relief thereon from 2.10.2009 to 13.2.2013, he attained 25 years.
3. 2<sup>nd</sup> Son ---- At the rate of Rs. 14,813 p.m. plus relief thereon from 14.2.2013 to 14.7.2015 upto the date he attained 25 years of age.

Note:- 1. In the event of death of the officer after his retirement the family pension at the enhanced rate i.e. double of the normal rate subject to a maximum of the authorized pension or 50% of the last pay drawn, is payable to the family members as mentioned above, for a period of 7 (seven) years from the date following the date of death or upto the period that he would have attained 66 years of age had he survived whichever is earlier provided that the Government servant had rendered not less than 7 years of qualifying continuous service, thereafter at the normal rates.

Further the payment of family pension is going upto the dates on which his sons attained 25 years of age.

2 In case, where, a Government servant who has been granted “Leave Not Due” resigns from service or at his request permitted to retire Voluntarily without returning to duty, the Leave Not Due shall be cancelled, and his retirement or resignation being taken effective from the date of commencement of such Leave, and Leave salary shall be recovered. And as such the officer’s retirement is taken effective from 1.4.2009, although 1.4.2009 is non-working day under the provisions of Rule 5.

Vide clause (2) (a) below Rule 31 of MCS (Leave) Rules, 1979 as amended.

### **Question No.8.**

From the following particulars, calculate the Qualifying Service, Pension, Retirement Gratuity and Family Pension.

1. Date of birth. . . . . 1.6.1950
2. Date of entry into service. . . . . 17.5.1970



3. Availed of the following spells of Leave (other than Earned Leave, Half-Pay-Leave) during his service span:-
- |   |                        |
|---|------------------------|
| (a) Extra-ordinary Leave on Private affairs. . . . .  | 11.6.1987 to 30.9.1991 |
| (b) Overstayal of Leave debited to against Half-Pay-Leave account . . . . .                         | 13.7.1996 to 22.1.1997 |
| (c) Extra –ordinary Leave on account of wife’s illness. . . . .                                     | 16.9.1997 to 25.9.1999 |
| (d) Extra-ordinary Leave on grounds on which taken not indicated in the Service Book . . . . .      | 4.2.2001 to 30.4.2001. |
| (e) Extra-ordinary Leave for Higher Technical Studies . . . . .                                     | 1.3.2002 to 31.8.2002. |
| (f) Extra-ordinary Leave due to inability to join duties on account of Civil Commotion in the Area. | 4.5.2003 to 31.5.2003  |
4. He was under suspension from 1.5.2004 to 11.9.2004. It was ordered that suspension period will not count qualifying service for pension.
5. He was drawing pay of Rs. 9025 p.m. in the scale of Rs. 7450-225-11,500 with effect from 1.10.2006. He was on deputation to a post carrying the pay scale of pay of Rs. 10,000-325-15,200 with effect from 1.11.2006. He reverted to his parent department on 1.11.2008.

**Answer 8.**

**Calculation of Qualifying Service:-**

1. Date of birth	--	--	--	--	--	---	1.6.1950.
2. Date of entry into Service	---	--	--	--	---	---	17.5.1970.
3. Date of retirement on attaining the age of Superannuation under the proviso to F.R. 56(a)	--	---	---	--	---	---	31.5.2009.

**Gross qualifying service:-**

	Year	--	Month	--	Day.
<b><u>From 17.5.1970 to 31.5.2009;</u></b>					
(i) 17.5.1970 to 31.5.1970	---	---	0	---	0 -- 15
(ii) 1.6.1970 to 31.12.1970	---	---	0	---	7 -- 0
(iii) 1.1.1971 to 31.12.2008	---	---	38	---	0 -- 0
(iv) 1.1.2009 to 31.5.2009	---	---	0	---	5 -- 0
<b>Total =</b>	<b>39</b>	<b>---</b>	<b>0</b>	<b>--</b>	<b>15</b>

**Less, non-qualifying service:-**

Year -- Month - Day

**1. Extra-ordinary Leave, on Private affairs:-**

**From 11.6.1987 to 30.9.1991;**

(a) 11.6.1987 to 30.6.1987	--	0	--	0	-	20
----------------------------	----	---	----	---	---	----

(b) 1.7.87 to 31.12.87	--	0	--	6	--	0
(c) 1.1.88 to 31.12.90	--	3	--	0	--	0
(d) 1.1.91 to 30.9.91	--	0	--	9	--	0

**2. Overstay of Leave;**

**From 13.7.1996 to 22.1.1997.**

(a) 13.7.1996 to 31.7.1996	--	0	--	0	--	19
(b) 1.8.1996 to 31.12.1996	--	0	--	5	--	0
(c) 1.1.1997 to 22.1.1997	--	0	--	0	--	22

**3. Extra-ordinary Leave for wife's illness;**

**From 16.9.1997 to 25.9.1999;**

(a) 16.9.1997 to 30.9.1999	--	0	--	0	--	15
(b) 1.10.1997 to 31.12.1997	--	0	--	3	--	0
(c) 1.1.1998 to 31.12.1998	--	1	--	0	--	0
(d) 1.1.1999 to 31.8.1999	--	0	--	8	--	0
(e) 1.9.1999 to 25.9.1999	--	0	--	0	--	25

**4. Suspension Period**

**From 1.5.2004 to 11.9.2004**

(a) 1.5.2004 to 31.8.2004	--	0	--	4	--	0
(b) 1.9.2004 to 11.9.2004	--	0	--	0	--	11

Total non-qualifying service = 7 -- 2 -- 22 = 7 --- 2 --- 22

Net qualifying service = 31 --- 9 --- 23  
= 64 Half-yearly periods vide clause (3) below Rules, 49.

**“Regulation of Pay”**

<u>Period.</u>	<u>Parent Department.</u>	<u>Deputation Post.</u>
	Rs. 7450-225-11,500	Rs. 10,000-325-15,200
1.10.2006 to 31.10.2006	Rs. 9025	X
1.11.2006 to 30.9.2007	(Rs. 9025) ---	Rs. 10,000 F.R.22(1)(a)(1)
1.10.2007 to 31.10.2007	(Rs. 9250) F.R.26(a) ---	Rs.10,000
1.11.2007 to 30.9.2008	(Rs.9250) ---	Rs.10, 325 F.R.26(a)
1.10.2008 to 31.10.2008	(Rs.9475) F.R.26 (b) ---	Rs.10, 325
1.11.2008 to 31.5.2009	Rs.9475 ---	Reverted to present Department

**“Average Emoluments”**

<b>Period</b>	<b>Pay + DA</b>	<b>Month</b>	<b>Amount</b>
1.8.2008 to 31.10.2008	Rs.10,325 Rs. 5,163 ----- Rs.15,488	3 ----	Rs.46,464
1.11.2008 to 31.5.2009	Rs.9475 Rs.4738 ----- Rs.14,213	7 ---	Rs.99,491
	Total	10 ---	Rs.1,45,955

$$\text{Average Emoluments} = \frac{\text{Rs. 1,45,955}}{10} = \text{Rs.14,595.50}$$

Proportionate Pension for 32 years of qualifying service,

$$= \frac{\text{Rs. 14,595.50} \times 32}{2 \times 33}$$

=Rs.7076.606 or rounded off to Rs.7077/pm.  
(Basic Pension) plus Relief thereon

$$\begin{aligned} \text{Retirement Gratuity} &= \frac{1}{4} \text{ of (Rs. 14596 + Rs. 6860) X 64 Half-yearly periods} \\ &= \frac{1}{4} \text{ X Rs. 21,456 X 64} \\ &= \text{Rs. 3, 43,296} \end{aligned}$$

$$\begin{aligned} \text{Family Pension} &= 30\% \text{ of Rs. 14,596} \\ &= \text{Rs. 4378.80 or rounded off to Rs. 4379 p.m. (Normal Pension).} \end{aligned}$$

**Notes :-**1. In the case, where, the Emoluments has been reduced during the last 10 (ten) months of service otherwise than as a measure of penalty that – Average Emoluments is Rs. 14,596, whereas the last pay drawn is Rs. 14,213, (in this particular case), and as such Average Emoluments, Rs. 14,596 will be taken as Emoluments for determination of Retirement Gratuity and Family Pension under the provisions of G.I. Dns. (5) be low Rules 50 and clause (14) (c)(II) of Rules 54 read with Rules 34 of MCS (Pension) Rules, 1977.

2. Extra-ordinary Leave, without Medical Certificate indicated as (i) Private affairs from 11.6.1987 to 30.9.1991 and (ii) from 16.9.1997 to 25.9.1999 on account of wife’s illness should be treated as non-qualifying service under the provisions of Rules 21of MCS (Pension) Rules, 1977.

3. Extra-ordinary Leave, on grounds on which it was taken, not indicated in the Service Book, for a period from 4.2.2001 to 30.4.2001, in absence of any indication, specific entries deemed to be qualifying service.

Vide G.I. Dn. (1)  
below Rules 21 ibid.

4. Extra-ordinary Leave without Medical Certificate (i) For higher Technical Studies from 1.3.2002 to 31.8.2002 and (ii) Due to his inability to join duties on account of Civil Commotion in the Area from 4.5.2003 to 31.5.2003 treated as qualifying service. vide G.I. Dn. (1) below Rules 21 ibid.

5. Overstayal of Leave debited to, against Half-Pay Leave Account for a period from 13.7.1996 to 22.1.1997, during which no Leave Salary is admissible will be treated as non-qualifying service under the provisions of Rules 25 of MCS (Leave) Rules, 1979 as amended.

**Question No.9.**

From the following particulars of a State Government Officer, Calculate, the Qualifying Service, Invalid Pension, Retirement Gratuity and also state the Family Pension Payable to his family in the event of death of the officer after retirement.

- |                        |   |   |                        |
|------------------------|---|---|------------------------|
| 1. Date of birth       | . | . | 24.8.1979.             |
| 2. Training period     | . | . | 1.8.1998 to 31.10.1998 |
| 3. Date of appointment | . | . | 1.11.1998              |

The Officer had availed all his Earned Leave and Half-Pay Leave at credit and Extra-Ordinary Leave with Medical certificate for 120 days in his service.

Availed Commuted leave with Medical Certificate for 100 days from 1.1.2009. 40days before expiry of the said leave, he prayed for extension of leave for 120 days, Half-Pay Leave on Medical Certificate which was due to him. Authority referred him to Medical Board which declared him on 1.5.2009, to be permanently incapacitated for further service. The Medical report was received on 1.5.2009, itself and on receipt of the same the authority granted him maximum leave admissible under the Rules after which he was relieved from service on Invalid Pension.

The officer was drawing the pay of Rs. 7750 in the scale of Rs. 7500-250-12,000 with effect from 1.8.2008.

Answer 9.

Calculation of Qualifying Service:-

- |  |     |     |     |      |                        |
|--|-----|-----|-----|------|------------------------|
| 1. Date of birth   | --- | --- | --- | ---  | 24.8.1979              |
| 2. Training period   | --- | --- | --- | ---  | 1.8.1998 to 31.10.1998 |
| 3. Date of Regular appointment   | --- | --- | --- | ---  | 1.11.1998.             |
| 4. Date of retirement on Invalid under the provision of Rules 20 of MCS (Leave) Rules, 1979. |     |     |     | }--- | 1.7.2009               |

**Gross Qualifying Service:-**

	Year	--	Month	--	Day
<u>From 1.11.1998 to 30.6.2009;</u>					
(i) 1.11.1998 to 31.12.1998	---	---	---	0	-- 2 -- 0
(ii) 1.1.1999 to 31.12.2008	---	---	---	10	-- 0 -- 0
(iii) 1.1.2009 to 30.6.2009	---	---	---	0	-- 6 -- 0
				<u>Total =</u>	<u>10 -- 8 -- 0</u>

Add, Training Period, before regular appointment under the provision of G.I. Dn. (1) below Rule 22 of MCS (Pension) Rules, 1977

From 1.8.1998 to 31.10.1998;	---	---	---	0	-- 3 -- 0
				<u>Total Gross qualifying service</u>	<u>= 10 -- 11 -- 0</u>

Less, non-qualifying service -----	Nil				
				<u>Net qualifying service</u>	<u>10 -- 11 -- 0</u>

= 22 Half yearly period vide clause (3) below Rules 49 of MCS (Pension) Rules, 1977 as amended.

**“Regulation of Pay”**

<u>Period</u>	<u>Scale: - Rs.7, 500 – 250 – 12,000</u>
1.8.2008 to 31.12.2008	-- Rs.7750/-
1.1.2009 to 10.4.2009	--- Commuted Leave with Medical Certificate for 100 days.
11.4.2009 to 30.6.2009	--- Half Pay Leave for 81 days with Medical Certificate.

**“Average Emolument”**

<u>Period</u>	<u>Pay + DP</u>	<u>Month</u>	<u>Grand Total</u>
1.9.2008 to 30.6.2009	Rs.7750 + 3875	10	Rs.1, 16,250
			= Rs.11, 625
Average Emoluments = $\frac{\text{Rs.1,16,250}}{10} = \text{Rs.11,625}$			

Pension admissible for 33 years or more qualifying service,  
= 50% of Rs.11, 625 = Rs.5812.50

Therefore, Proportionate Pension, admissible for 11 years of qualifying service

$$= \frac{\text{Rs.5812.50} \times 11}{33} = \text{Rs.1937.499} = \text{Rs.1938 (rounded off)}$$

However, enhanced to Rs. 3488 p.m. (the amount of Family Pension), that the amount of Invalid Pension so arrived i.e., Rs. 1938, shall not be less than Rs. 3488 p.m. (the 30% of Rs. 11,625, the family Pension)  
Vide clause (1) (c) of Rules 49.

Further, the officer has putted more than 5 years of Qualifying Service, he is also eligible to get the Retirement Gratuity, accordingly, it is calculated as under:-

$$\begin{aligned} \text{Retirement Gratuity} &= \frac{1}{4} \times (\text{Rs. } 11,625 + 47\% \text{ of Rs. } 11,625) \times 22 \text{ Half-yearly} \\ &\quad \text{Periods.} \\ &= \frac{1}{4} \times \text{Rs. } 17,089 \times 22 \text{ Half-yearly periods Rs. } 93,990 \\ &\quad \text{Rounded off.} \end{aligned}$$

$$\begin{aligned} \text{Family Pension} &= 30\% \text{ of Rs. } 11,625. \\ &= \text{Rs. } 3487.50 \\ &= \text{Rs. } 3488 \text{ rounded off plus Relief thereon. (Normal).} \end{aligned}$$

**Notes:-**1. In case, where an officer is declared by the Medical Board to be permanently incapacitated for further service, the amount of Leave already debited to his leave Account together with any leave taken beyond the date of report of Medical Board should not exceed 6 (six) calendar months. And as such, the officer was on leave from 1.1.2009, the period of leave already debited to his leave Account and extension thereof can not go beyond 30.6.2009 from the date of receipt of Medical Report on 1.5.2009, therefore his retirement an Invalid ground takes place on 1.7.2009, however, this day is non working 'Day' vide Rule 5 of MCS (Pension) Rules, 1977, read with clause (1)(b)(ii) of Rule 20 of MCS (Leave) Rules, 1979.

2. The training period from 1.8.1998 to 31.10.98 i.e.,3 (three) months before regular appointment on 1.11.1998 will be taken as qualifying service vide G.I Dn. (I) below Rule 20 of MCS (Pension) Rules, 1977.
3. The amount of Invalid Pension should not be less than the amount of Family Pension, (normal rate) admissible under sub-rule (2) of Rule 54 of MCS (Pension) Rules.
4. During the last 10(ten) months of service, the officer was on leave from 1.1.2009 to 30.6.2009 for 180 days with Medical Certificate, the emoluments that he would have drawn during the above period had he not gone on leave will be taken into account for calculation of Average Emoluments.

Vide Note 1 below Rules 34 of MCS (Pension) Rules, 1977.

**Question No.10.**

From the following service particulars of an Officer of State Government of Manipur. Calculate Qualifying Service, Superannuation Pension, Retirement Gratuity admissible to him. Also indicate the Family Pension admissible to his family in the event of death after retirement.

1. Date of birth . . . . . 17.2.1950.
2. Date of appointment . . . . . 1.8.1967
3. On extra-ordinary leave without Medical Certificate from 1.7.1994 to 30.9.1994.
4. Participated in General Strike from 11.7.1995 to 16.7.1995. Period treated as Dies-non for all purposes.
5. Extra-ordinary leave on Medical Certificate from 2.6.2008 to 30.6.2008.
6. He was drawing a pay of Rs. 10, 600 from 1.2.2006 in the scale of Rs. 7450-225-11,500.

**Answer 10.**

Calculation of qualifying service:-

1. Date of birth . . . . . 17.2.1950.
2. Date of appointment . . . . . 1.8.1967.  
[Boy Service]
3. Date of commencement of qualifying service excluding Boy's service from 1.8.1967 to 16.2.1968. . . . . 17.2.1968.  
Vide Rules 13 (b) of MCS (Pension) Rules, 1977.
4. Date of retirement on attaining the age of Superannuation . . . . . 28.2.2009.  
vide F.R. 56(a)

**Gross qualifying service:-**

	Year	-	Month	-	Day
<u>From 17.2.1968 to 28.2.2009</u>					
(i) 17.2.1968 to 29.2.1968 . . . . .	0	-	0	-	13
(ii) 1.3.1968 to 31.12.1968 . . . . .	0	-	10	-	0
(iii) 1.1.1969 to 31.12.2008 . . . . .	40	-	0	-	0
(iv) 1.1.2009 to 28.2.2009 . . . . .	0	-	2	-	0
<b>Total =</b>	<b>41</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>13</b>





= 50% of Rs.16, 608.80  
= Rs.8304.40 or rounded off to Rs.8305 p.m. plus Relief thereon.

Retirement Gratuity = Rs.  $\frac{1}{4}$  x (Rs.16, 913 + 47% of Rs. 16,913) x 82 Half yearly periods subject to a maximum of  $16\frac{1}{2}$  x Rs.24, 862

Or

Rs.3, 50,000, which is less.

Therefore, Rs. 3, 50,000 is less and admissible.

vide Rule 50.

Family Pension= 30% of Rs.16, 913

=Rs. 5073.90 or Rs. 5074 p.m. (Normal Rate)

Than, Rs. 5073.90 x 2= Rs. 10,147.80 or Rs. 10,148 p.m.

restricted to Rs. 8305 p.m.

authorised pension (Enhanced Rate).

**Notes:-**

1. Service rendered before attaining the age of 18 years shall not count qualifying service for pension, except for Compensation Gratuity and as such the period from 1.8.1967 to 16.2.1968 is ignored.

vide Rules 13 (b) of MCS (Pension) Rules, 1977.

2. Emoluments during the period of Extra-ordinary Leave with M.C. or without M.C. will be ignored. Accordingly the period of Extraordinary Leave with Medical certificate from 2.6.2008 to 30.6.2008 i.e., 29 days has been ignored and equal period from 2.4.2008 to 30.4.2008 is taken for the purpose of Average Emoluments vide Note 2 below Rules 34 of MC S (Pension) Rules, 1977 as amended.

**Question No.11.**

Calculate from the following particulars the Qualifying Service for Pension, Pension, Retirement Gratuity, Family Pension, maximum amount of Commutation Pension admissible under the Manipur Civil Services (Pension) Rules, 1977, of an Officer who expired on 5.12.2009, Leaving behind his wife who also died on 20.6.2010, a son born on 20.11.1983 and 2 (two) daughters born on 15.8.1987 and 13.9.1993, while the elder one was unmarried:-

- (1) Date of birth - - - - - 2.1.1950
- (2) Joined service - - - - - 8.11.1970
- (3) He was working as Accounts Officer on officiating basis in the scale of pay of Rs. 7500-250-12,000 and was drawing the pay of Rs. 9750 p.m. on 1.11.2007 with D.N.I on 1.11.2008.

(4) Availed the following spells of leave during his service:-

- (a) Extraordinary Leave on Medical Certificate from 5.6.1995 to 12.7.1995, followed by Overstayal of leave from 13.7.1995 to 26.7.1995. The Overstayal was not regularized by the grant of leave.
- (b) Extra-ordinary leave on private affairs from 4.8.2001 to 10.9.2001.

(5) He took part in Strike on 6.9.1993 which amounted to interruption in service under the provisions of F.R. 17-A and Rule 27 of MCS (Pension) Rules, 1977. The interruption was condoned by the competent authority.

**Answer 11.**

**Calculation of qualifying service.**

- 1. Date of birth - - - - - 2.1.1950.
- 2. Date of appointment - - - - - 8.11.1970.
- 3. Date of retirement on attaining the age of Superannuation under F.R. 56 (a) - - - - - 31.1.2009.

**Gross qualifying service:**

	Year - Month - Day
From 8.11.1970 to 31.1.2009	
(i) 8.11.1970 to 30.11.1970 - - -	0 - 0 - 23
(ii) 1.12.1970 to 31.12.1970 - - -	0 - 1 - 0
(iii) 1.1.1971 to 31.12.2008 - - -	38 - 0 - 0
(iv) 1.1.2009 to 31.1.2009 - - -	0 - 1 - 0
<b>Total =</b>	<b>38      2      23</b>

**Less, non-qualifying Service :-**

	Year -- Month -- Day
1. <u>Overstayal of Leave :-</u> From 13.7.95 to 26.7.95 -0 -- 0 -- 14	
2. <u>Extra Ordinary Leave on Private Affair;</u> <u>From 4.8.2001 to 10.9.2001</u> (i) 4.8.2001 to 31.8.2001 --0 --0 -- 28 (ii) 1.9.2001 to 10.9.2001 --0 --0 -- 10	
3. <u>Strike period ;</u> On 6.9.1993 -- -- -0 --0 -- 1	
<b>Total =</b>	<b>0 -- 1 -- 23</b>
<b>Net qualifying service =</b>	<b>38 -- 1 -- 0</b>
= 76 Half-yearly periods vide clause (3) below Rules,49 of MCS (Pension) Rules,1977.	

**“Regulation of Pay”**

<b><u>Period</u></b>		<b><u>Scale:- Rs. 7500-250-12,000</u></b>
1.11.2007 to 31.10.2008	---	Rs. 9750
1.11.2008 to 31.1.2009	---	Rs. 10,000 F.R. 26(a)

**Average Emoluments**

Period		Pay + D.P.	Month	Amount
1.4.2008 to 31.10.2008	---	Rs. 9750 + Rs. 4875 --	7 ---	Rs. 1, 02,375
1.11.2008 to 31.1.2009	---	Rs. 10,000 + Rs. 5000---	3 ---	Rs. 45,000
Total = 10 months				= Rs. 1, 47,375
Average Emoluments =				$\frac{\text{Rs. 1,47,375}}{10} = \text{Rs. 14,737.50}$

Pension admissible for 33 years or more;  
= 50 % of Rs. 14,737.50  
= Rs. 7368.75 rounded off to Rs. 7369 p.m.  
(Basic Pension) plus Relief thereon.

Retirement Gratuity =  $\frac{1}{4}$  of (Rs. 15,000 + 47 % of Rs. 15,000) X 76 Half-yearly period subject to a maximum of  $16\frac{1}{2}$  X Rs. 22,050

**“Or”**

Rs. 3,50,000 whichever is less.

Therefore, Rs. 3,50,000 is less and admissible.

Family Pension:- 30 % of Rs. 15,000 = Rs. 4500 p.m. (Normal Rate)

1. Enhanced Rate = Rs. 4500 X 2 = Rs. 9000

**Or**

2. Authorised Pension = Rs. 7369

**Or**

3. 50 % of Rs. 15,000 = Rs. 7500.

whichever is the least vide Rule 54 (3)

Therefore, Rs. 7369 is the least.

### Distribution of Family Pension

1. Wife --- At the rate of Rs. 7369 p.m. plus Relief thereon from 6.12.2009 to 20.6.2010.
2. Son -- Since, he attained 25 years of age on 19.11.2008 he is not eligible to receive family pension.
3. 1<sup>st</sup> Daughter -- Born on 15.8.1987, is eligible to receive family pension @ Rs. 7369 p.m. from 21.6.2010, the date following the date of death of her mother till 14.8.2012, the date on which she attains 25 years of age or her marriage whichever is earlier.
4. 2<sup>nd</sup> Daughter -- She had already married, she is no longer eligible her share.

Note: - The family pension at the enhanced rate of Rs. 4500 X 2 = Rs. 9000, or 50 % of Rs. 15,000=Rs.7500 or Rs. 7369, the authorized pension, whichever is the least is payable to the family members of the deceased Government servant for a period of 7 (seven) years from 6.12.2009 (following the date of the death of the officer i.e. 5.12.2009) to 5.12.2016 or for a period upto 1.1.2016, on which the officer would have attained 66 years of age had he survived, whichever is earlier, thereafter payable at the normal rate of Rs. 4500 p.m. plus Relief thereon.

Vide Rule 54 (3) (a) (i) of MCS (Pension) Rules, 1977.

Question No.12.

From the following particulars, calculate;

- (a) Qualifying service for pension.
- (b) Pension
- (c) Retirement Gratuity
- (d) Commutation value of Pension  
“and”
- (e) Family pension payable to the children, indicating, the amount and dates admissible to an Officer of State Government of Manipur who retired on attaining the age of Superannuation.
  1. Date of birth - - - - 15.2.1950.
  2. Date of joining service - - - 10.6.1972.
  3. Date of confirmation - - - 10.6.1973.
  4. Apart from Earned Leave and Half-Pay Leave, he availed Extraordinary Leave as follow:-
    - (i) 1.5.1975 to 31.5.1975 -- On Private affairs.
    - (ii) 1.10.1984 to 31.10.1984 -- Grounds on which Leave is availed not indicated in the service records.

- (iii) 15.4.1985 to 31.5.1985 -- On account of his Daughter's illness.
- (iv) 16.7.1989 to 31.7.1989 -- On Medical Ground [Certificate].

5. He was placed under suspension from 1.8.1992 to 30.4.1994, the competent authority decided not count as duty all purposes.
6. In the year 1995 in another case, he remained under suspension for a total period of 3 months. On conclusion of the disciplinary proceedings against him, he was awarded minor penalty. No specific entry was made in the service book regarding treatment of the period of suspension.
7. There was an Overstay of Joining time of 10 days which was treated as Dues-non but did not entail forfeiture of past service.
8. He was drawing a pay of Rs. 11,300 in the scale of pay of Rs. 10,000-325-15,200 with D.N.I. on 1.6.2007.
9. The Officer died after retirement on 13.6.2009 leaving behind one son whose date of birth is 25.4.1986 and one Daughter whose date of birth is 12.1.1990.

**Answer No, 12.**

Calculation of qualifying service:

1. Date of birth	-	-	-	-	-	15.2.1950.
2. Date of joining service	-	-	-	-	-	10.6.1972.
3. Date of confirmation	-	-	-	-	-	10.6.1973.
4. Date of retirement on attaining the age of Superannuation under F.R. 56 (a)	}			-	-	28.2.2009.

**Gross qualifying service;**

From 10.6.1972 to 28.2.2009

	Year	-	Month	-	Day
(i) 10.6.1972 to 30.6.1972	0	-	0	-	21
(ii) 1.7.1972 to 31.12.1972	0	-	6	-	0
(iii) 1.1.1973 to 31.12.2008	36	-	0	-	0
(iv) 1.1.2009 to 28.2.2009	0	-	2	-	0
Total =	36	-	8	-	21

Less, non – qualifying service;

	Year	-	Month	-	Day
(1) <u>Extra-ordinary Leave, on Private affairs;</u> 1.5.1975 to 31.5.1975; --	0	-	1	-	0
(2) <u>Extra-ordinary Leave, on account of Daughter's illness;</u> 15.4.1985 to 31.5.1985; --	0	-	1	-	16
(3) <u>Suspension Period;</u>					

1.8.1992 to 30.4.1994;							
(a) 1.8.1992 to 31.12.1992	--	--	0	-	5	-	0
(b) 1.1.1993 to 31.12.1993	--	--	1	-	0	-	0
(c) 1.1.1994 to 30 4.1994	--	--	0	-	4	-	0

(4) Overstayal of joining time for

10 (ten) days treated as Dies-non	--	0	-	0	-	10
Total =		1	-	11	-	26 = 1 - 11 - 26

Net qualifying service  $\longrightarrow$  34 - 8 - 25

= 69 Half-yearly periods vide clause (3) below  
Rules 49 of MCS (Pension) Rules, 1977.

“Regulation of Pay”

Period	Scale:- Rs. 10,000-325-15,000
1.6.2006 to 31.5.2007	Rs. 11,300
1.6.2007 to 31.5.2008	Rs. 11,625 F.R.26 (a)
1.6.2008 to 28.2. 2009	Rs. 11,950 F.R.26 (a)

“Average Emoluments”

Period	Pay + D.P.	Month	Amount
1.5.2008 to 31.5.2008	Rs. 11,625 Rs. 5,813 <u>= Rs. 17,438</u>	1	= Rs. 17,438
1.6.2008 to 28.2.2009	Rs. 11,950 Rs. 5,975 <u>Rs. 17,925</u>	9	=Rs. 1, 61,325
		Total 10 months	= Rs. 1,78,763

$$\text{Average Emoluments} = \frac{\text{Rs. 1,78,763}}{10} = \text{Rs. 17,876.30}$$

Pension admissible for 33 years or more = 50% of Rs. 17,876.30  
= Rs. 8938.15  
= rounded off to Rs. 8939 pm (Basic Pension) Relief thereon.

Retirement Gratuity =  $\frac{1}{4}$  of ( Rs. 17,925+47% of Rs. 17,925) x 69 Half –yearly periods, subject to a maximum of  $16\frac{1}{2}$  x Rs. 26,350

“OR”

Rs. 3,50,000, whichever is less vide Rules 50

Therefore, Rs. 3,50,000, is less and admissible.

“Family Pension”:-

1. Normal Rate = 30% of Rs. 17,925  
= Rs. 5378 (rounded off) pm.  
2. Enhanced Rate = (A) Rs 5377.50 x2  
= Rs. 10,755

“OR”

(B) Rs. 8939 – Authorised Pension,

“OR”

(C) 50% of Rs. 17,925

Rs. 8963

Whichever is the least

Therefore, “B” is the least

vide Rule 54(3)

“Apportionment of Family Pension”:-

1. Date of birth of the officer ----- 15.2.1950  
2. Date on which he would have attained  
66 years of age had he survived ----- 14.2.2016  
3. Date of death of the Officer ----- 13.6.2009  
4. Period of 7 (seven) years following  
the date of death ----- 13.6.2016  
5. Item (2) and (4) whichever is earlier,  
(2) is earlier ----- 14.2.2016

Vide Rule 54(3) of MCS (Pension) Rules, 1977.

“Share apportionment”:-

• Son →	At the rate of Rs. 8939 pm plus Relief from time to time; With effect from 14.6.2009 (the date following the date of death of his father) to 24.4.2011 (the date on which he attains 25 years of age)
• Daughter →	At the rate of Rs. 8939 pm plus Relief thereon from 25.4.2011 to 11.1.2015, the date on which she attains 25 years of age or her marriage whichever is earlier vide Rule 54(6)





- (c) Date of confirmation. ----- 1.8.1974
- (d) Availed the following spell of Leave other than Earned Leave and Half –Pay Leave :-
- (i) Extra Ordinary Leave on Private affairs ----- 11.6.1988 to 30.9.1988
  - (ii) Extra Ordinary Leave on Medical Certificate ---- 4.7.2002 to 13.8.2002
  - (iii) Extra Ordinary Leave of his wife’s illness ----- 16.9.2004 to 25.10.2004
  - (iv) Extra Ordinary Leave on which taken  
not indicated in the service records ----- 4.2.2005 to 30.4.2005
- (e) He was under suspension from 1.5.2006 but was reinstated on 12.12.2006. On conclusion of the enquiry instituted against him, the period of suspension was not allowed to count as Qualifying Service for all purposes including pension and the Officer was allowed subsistence allowance only for the period of suspension.
- (f) He was drawing pay of Rs. 8500 pm in the scale of Rs. 6500-200-10,500 with effect from 1.1.2007.
- (g) The Officer died on 31.3.2009 after retirement leaving behind his wife, two sons whose date of birth are 14.2.1985 and 15.7.1987 respectively. His wife also died on 19.6.2009. What family pension will be admissible to the family and for what period ?

**Answer No 13:**

Calculate of qualifying Service;

- 1. Date of birth ----- 1.1.1950
- 2. Date of entry into Service ----- 1.8.1972
- 3. Date of confirmation ----- 1.8.1974
- 4. Date of retirement on attaining  
the age of superannuation under proviso to  
FR.56 } --- 31.12.2008

<u>Gross qualifying service ;</u>		Year	Month	Day
<u>From 1.8.72 to 31.12.2008</u>				
(i)	1.8.72 to 31.12.72	0	5	0
(ii)	1.1.73 to 31.12.2008	36	0	0
Total		=	36	5
				0

Less, non-qualifying Service :-

	Year	Month	Day
1. <u>EOL on private affairs;</u> 11.6.88 to 30.9.88;			
(a)	11.6.88 to 30.6.88	---	0 0 20
(b)	1.7.88 to 30.9.88	---	0 3 0
2. <u>EOL on account of wife’s illness</u> 16.9.2004 to 25.10.2004			
(a)	16.9.2004 to 30.9.2004	0	0 15

(b) 1.10.2004 to 25.10.2004	--	0	0	25			
<b>3. <u>Suspension Period:</u></b>							
1.5.2006 to 11.12.2006							
(a) 1.5.2006 to 30.11.2006	---	0	7	0			
(b) 1.12.2006 to 11.12.2006	---	0	0	11	=	1	0 11
Total		1	0	11			
					Net qualifying service =	35	4 19
					=	71 Half yearly period	

**“Regulation of Pay”:-**

Period	<u>Scale:- Rs.6500-200-10,500</u>
1.1.2007 to 31.12.2007	Rs. 8,500
1.1.2008 to 31.12.2008	Rs. 8700 FR 26(a)

**“Average Emoluments”**

Period	Pay + D.P	Month	Amount
1.3.2008 to 31.12.2008	Rs. 8700		
	<u>Rs. 4350 DP</u>	10	=Rs. 1,30,500
	Rs. 13,050		

Therefore, Average Emoluments =  $\frac{\text{Rs. 1,30,500}}{10}$   
= Rs. 13,050

**A. Pension admissible for 33 years or more**

= 50% of Rs. 13,050  
= Rs. 6525 pm plus Relief thereon

**B. Retirement Gratuity =  $\frac{1}{4}$  of (Rs. 13,050 + 47% of Rs. 13,050) x 71 Half-Yearly periods  
subject to a maximum of  $16 \frac{1}{2}$  x Rs. 19,184 = Rs. 3, 16,536.**

“OR”

Rs. 3, 50,000, whichever is less.

Therefore, Rs. 3, 16,536 is less and admissible.

**C. Family Pension :-**

Normal Rate = 30 % of Rs, 13,050  
= Rs. 3915 p.m.

(1) Enhanced Rate = Rs. 3915 x 2 = Rs. 7830 p.m.

“Or”

(2) Authorised Pension = Rs. 6525 p.m.

“Or”

(3) 50 % of Rs. 13,050 = Rs. 6525 p.m.  
whichever is least.

Vide Rule 54 (3).

Therefore, Rs. 6525 is the least.

**D. Commutation Pension admissible to the officer:-**

1. Date of birth of the Officer	-	-	-	1.1.1950
2. Date of retirement	-	-	-	31.12.2008.
3. Age on the date of retirement	-	-	-	59 years.
4. Age on the date of next birthday	-	-	-	60 years.
5. Amount of authorized pension	-	-	-	Rs. 6525.
6. Commutation Factor for corresponding Year of 60 age as per table	-	-	-	10.13
7. Maximum amount of pension that can be commuted; 40 % of Rs. 6525	-	-	-	Rs. 2610.

Therefore, Amount of Commutation Pension- - =Rs. 2610 x 10.32 x12  
= 3, 17,272 rounded off.

**E. Apportionment of Family Pension amongst the members of family of the deceased Government servant:-**

1. Wife At the rate of Rs. 6525 p.m. plus Relief from 1.4.2009 to 19.6.2009.
2. 1<sup>st</sup> son At the rate of Rs. 6525 p.m. plus Relief from 20.6.2009 to 13.2.2010 the date on which he attains 25 years of age.
3. 2<sup>nd</sup> son At the rate of Rs. 6525 p.m. plus Relief from 14.2.2010 to 14.7.2012 the date on which he attains 25 years respectively vide Rule 54.

**Question No.14.**

From the following particulars, calculate Qualifying Service, Death Gratuity and Family Pension payable to the family members of the officer, who died on 10.4.2008 while in service, Leaving behind his wife, a son and two daughters. The date of birth of the son was 14.11.1989 and of the daughters were 25.7.1985 and 8.12.1986 respectively. The younger daughter was married in January, 2007, while the elder one was unmarried. The widow too died on 23.10.2009.

1. Date of birth of the Officer - - - - - 1.1.1950.
2. Date of entry into service - - - - - 1.7.1974.
3. Date of confirmation - - - - - 1.7.1976.
4. He was officiating as an Accounts Officer in the scale of pay of Rs. 7500-250-12,000 and was drawing the pay of Rs. 9500 p.m. 1.1.2005 .
5. He took the following spells of Leave besides Earned Leave :-
  - (a) 1.4.1978 to 15.4.1978 ----- Half –Pay Leave.
  - (b) 18.9.1980 to 31.10.1980 ----- EOL on Medical ground
  - (c) 15.10.1984 to 28.10.1984 ----- EOL for urgent private affairs.
  - (d) 14.6.1985 to 28.6.1985 ----- Commuted Leave.
6. Placed under Suspension from 1.7.1988 to 31.12.1988. On conclusion of the enquiry instituted against him the period of suspension was not allowed to count as qualifying service for all purposes.
7. He took part in Strike from 6.9.1990 to 15.9.1990 which amounted to interruption in service under the provision of FR 17-A and Rule 27 of MCS (Pension) Rules 1977. However, the interruption was condoned by the Competent Authority.

Answer No. 14

Calculation of qualifying service :-

1.	Date of birth	-----	1.1.1950.
2.	Date of entry into Service	-----	1.7.1974
3.	Date of confirmation	-----	1.7.1976
4.	Date of death of the Officer	-----	10.4.2008

Gross qualifying Service ;

From 1.7.1974 to 10.4.2008

		Year	Month	Day
(i)	1.7.74 to 31.12.74	0	6	0
(ii)	1.1.75 to 31.12.2007	33	0	0
(iii)	1.1.2008 to 31.3.2008	0	3	0
(iv)	1.4.2008 to 10.4.2008	<u>0</u>	<u>0</u>	<u>10</u>
Total =		33	9	10

Less, non – qualifying service;

		Year	Month	Day			
1.	<u>Extra-Ordinary for Urgent Private affairs;</u>						
	From 15.10.84 to 28.10.84	0	0	14			
2.	<u>Suspension period;</u>						
	From 1.7.88 to 31.12.88	0	6	0			
3.	<u>Strike period;</u>						
	From 6.9.90 to 15.9.90	0	0	10	0	6	24
	Net qualifying service	=	33	2	16		
						=	66 Half –yearly periods.

N.B. The date of death is treated as a working day. Vide Rule 5(2).

“Regulation of Pay” :-

Period	Scale:- Rs. 7500-250-12,000
1.1.2005 to 31.12.2005 .....	Rs. 9500
1.1.2006 to 31.12.2006 .....	Rs. 9750 -FR 26(a)
1.1.2007 to 31.12.2007 .....	Rs. 10,000 – FR 26(a)
1.1.2008 to 10.4.2008 .....	Rs. 10, 250- FR 26(a)

“Average Emoluments”

Period	Pay + DP	Month	Amount
11.6.07 to 30.11.07	Rs. 10,000	5 $\frac{20}{30}$	Rs. 56,666.666
1.12.07 to 31.12.07	Rs. 10,000 Rs. 5,000 Rs. 15,000	} DP 1	Rs. 15,000.00
1.1.08 to 10.4.08	Rs. 10,250 Rs. 5,125 Rs. 15,375	} DP 3 $\frac{10}{30}$	Rs. 51,250.00
Total	=	10 months	= Rs. 1,22,916.666

$$\text{Average Emoluments} = \frac{\text{Rs. 1,22,916.666}}{10} = \text{Rs. 12,291.666}$$

Since, the officer died on 10.4.2008, while in service, before retirement takes place, he was not in a receipt of monthly pension. Vide Rules 49.

However, Death Gratuity calculated as under is payable to his family member, probably to his widow who also died on 23.10.2009.

Therefore, Death Gratuity =  $\frac{1}{2}$  of (Rs. 15,375 + 47% of Rs. 15,375)

x 66 six monthly period subject to a maximum of 33 times  
of emoluments (Rs. 22,601);= Rs. 7,45,833;

“Or”

Rs. 3,50,000 whichever is less

Therefore, Rs. 3,50,000 is less and admissible.

“Family Pension” = Normal Rate = 30% of Rs. 15,375

= Rs. 4612.50

= Rounded off to Rs. 4613 p.m.

(i) “Enhanced Rate” = Rs. 4612.50 x 2

= Rs. 9225 pm

“OR”

= 50% of Rs. 15,375;

= Rs. 7687.50

= Rs. 7688 rounded off.

Whichever is less, Rs. 7688 is less.

Apportionment of Family Pension to the family members of the deceased Government servant :-

A.	The date on which the officer would have attained	= 1.1.1950
	66 years of age had he survived	$\frac{66}{1.1.2016}$
		= 31.12.2015

B. For a period of 7 years from the date following the 11.4.2008  
date of death of the officer 7  
(date of death is 10.4.2008) 10.4.2015

Whichever is earlier; 10.4.2015 is earlier

Then, distribution amongst the family members :-

1. Wife --- At the rate of Rs. 7688 pm plus Relief thereon from 11.4.2008 to 23.10.2009.
2. 1<sup>st</sup> Daughter --- At the rate of Rs. 7688 plus Relief thereon from 24.10.2009 to 24.7.2010 or her marriage whichever is earlier.
3. Son --- At the rate of Rs. 7688 pm plus Relief thereon from 25.7.2010 to 13.11.2014, the date he attains the 25 years of age.
4. 2<sup>nd</sup> Daughter --- Since she was married in January 2007, she is not eligible.