

**GOVERNMENT OF WEST BENGAL  
DEPARTMENT OF HIGHER EDUCATION  
(CS BRANCH)  
BIKASH BHAVAN, SALT LAKE, KOLKATA- 700 091**

**No. 672– Edn(CS)/ 5 S-4/02 (Pt-I)**

**Dated, Kolkata, the 24<sup>th</sup>, August, 2010**

**Sub: Liberalisation of the terms of West Bengal Non-Government College Teachers’  
Death-cum-Retirement Benefit Scheme, 1978 & mode of payment thereof.**

In pursuance of the direction of Hon'ble Court, the Government Order No.706-Edn(CS) dated 14.11.2008, read with G.O. No.758-Edn(CS) dt.2.12.08 were issued by the Higher Education Department, Government of West Bengal to bring parity in the retirement benefits of the teachers of non-govt. Colleges who retired between 1.4.78 and 31.12.95 with the retirement benefits as applicable to the teachers of Govt. Colleges of the same rank and Pay.

To facilitate the revision of pension and the consequent payment of arrear as per above Govt. Orders, subsequently two Govt. orders with a ready reckoner [G.O. No.168-Edn (CS) dt.1.3.2010 and 171-Edn(CS) dt.2.3.10] were issued by the Higher Education Department, Govt. of West Bengal in compliance with AG,W.B. D.O. No. Pen Co-ordn/51/vol-IV/296; Dt.28.8.2009.

Again in partial modification of G.O. Nos. 168-Edn(CS);Dt. 01/3/2010 and 171-Edn(CS); Dt. 2/3/2010 and in co a Govt. order and in compliance with A.G., WB, D.O. No. Pen Co-ordn/ 51 Vol-IV/45; Dt. 23.04.2010 a Govt. Order No. 548- Edn(CS); Dt. 16/7/10 was issued by the Higher Education Deptt., Govt. of West Bengal.

Now, in partial modification of the G.O. No. 548-Edn (CS); Dt. 16/7/10 and in compliance with A.G., WB, D.O. No. Pen Co-ordn/ 312 / 292; Dt. 10.08.2010, for facilitating speedy disposal of cases for the relief of the old pensioners of non govt. College teachers, the undersigned is directed to state, the modalities of revision of pension, family pension, gratuity, Dearness Relief and calculation of arrears payable thereon in the succeeding paragraphs :

**(A) Pension:**

**(a) For those who retired between 1.4.78 and 31.8.82**

The revision of pension of these pensioners is shown in Annexure I table 1.

Col. I of the table shows the pension paid as per G.O. No.1097-Edn(CS) dated 31.5.78 with effect from the dates of their retirement. But these pensioners are entitled to the pension with effect from the dates of their retirement calculated on the basis of G.O. No.8390 F dated 13.9.80 applicable to the Govt. employees including the Govt. College teachers. This entitled pension as per G.O. No.8390 F dated 13.9.80 is shown in Col.2 of the Table-1 of Annexure I.

Col. 3 of the same table indicates the revised pension corresponding to Col.2 as per G.O. No.7532 F dt.6.7.1988 to which these class of pensioners are entitled w.e.f. 1.1.86.

Col. 4 of the table I of Annexure I shows the revised pension paid w.e.f. 1.1.89 as per G.O. No.1632 -Edn(CS) dt.31.12.88.

Col. 5 of the said table indicates the revised pension paid w.e.f. 1.4.97 on the basis of col.4 as per G.O. No.1311-Edn(CS) dt.8.10.99.

Col. 6(a) shows the revised pension entitled (on the basis of Col.3) w.e.f. 1.4.97 as per G.O.No.1128 F dt.27.10.98.

Col. 6(b) shows the revised pension entitled as per G.O. No. 2706-F dt. 7.9.99. Here minimum pension showed in Col. 6(b) of the table is Rs. 2750/- for demonstrators, Rs. 4000/- for lecturers and Rs. 8650/- for Principals for 33 years of service **which will be reduced pro-rata** if the length of service is less

than 33 years. In calculating qualifying service, fraction of a year equal to six months and above should be treated as half of the year and below six months be ignored.

The higher amount of the Col. 6(a) and Col. 6(b) {minimum pension noted in the table for 33 years of service or the pro rata pension for less than 33 years of service as the case be} will be the revised pension entitled with effect from 1.4.97.

The pension of these pensioners is also revised and paid w.e.f. 1.4.2008 on the basis of Col.5 as per G.O.561-Edn(CS) dt.9.9.2009 read with G.O. No.623-Edn(CS) dt.12.10.2009 but the pension should be revised on the basis of their entitled revised pension w.e.f. 1.4.97 determined from Col.6(a) and 6(b). This may be derived from the Ready Reckoner annexed to G.O. No. 200 F (Pen); Dt. 25.2.2009.

### **(b) FOR THOSE WHO RETIRED BETWEEN 1.9.82 AND 31.12.85**

The revision of pension of this class of pensioners is shown in Annexure I, Table 2. The different columns of this table indicate the same as in Table 1 of Annexure I.

### **( c ) FOR THOSE WHO RETIRED BETWEEN 1.1.86 AND 31.12.88**

The revision of pension of the above pensioners is shown in Annexure I, Table 3.

Col.1 of table 3 shows the pension paid as per G.O. No.1097-Edn(CS) dt.31.5.78 w.e.f. the dates of their retirement but these pensioners are entitled to the benefit of pension as per G.O. No.7530-F dt.6.7.88 as applicable to the Government employees including teachers of Government Colleges and their entitled pension is shown in Col.2 of the above table.

Col. 3 of the table shows the revised pension paid w.e.f. 1.1.89 as per G.O. No.1632 -Edn (CS) dt.31.12.88.

Col.4 of the table shows the revised pension paid w.e.f. 1.4.97 determined from Col.3 as per G.O. No.1311-Edn(CS) dt.8.10.99

Col.5(a) of the above table shows the revised pension entitled w.e.f 1.4.97 determined on the basis of the Col.2 as per G.O. No.1128-F dt.27.10.98.

Col.5(b) shows the revised pension entitled w.e.f. 1.4.97 as per G.O. No.2708-F dt.7.9.99. Here minimum pension showed in Col.5(b) of the table is 2750/- for demonstrators, 4000/- for Lecturers, 5000/- for senior Lecturers, 6000/- for Readers. Lecturers (Selection Grade) and 8650/- for Principals for 33 years of service **which will be reduced pro rata** if the length of service is less than 33 years. In calculating qualifying service, fraction of a year equal to six months and above should be treated as half of the year and below six months be ignored. The higher amount of Col.5(a) and 5(b) – (minimum pension noted in the table for 33 years of service or the pro rata value for less than 33 years of service, as the case may be) will be the revised pension entitled w.e.f. 1.4.97.

The pension of these pensioners is also revised and paid w.e.f. 1.4.2008 on the basis of Col.4 as per G.O. No.561-Edn(CS) dt.9.9.2009 read with G.O. No. 623-Edn(CS) dt.12.10.2009. But their pension should be revised on the basis of revised pension entitled w.e.f. 1.4.97 determined from Col. 5(a) or 5(b) as the case may be. This may be derived from the Ready Reckoner annexed to G.O. No. 200F Pen; Dt. 25.02.09.

### **(d) FOR THOSE WHO RETIRED BETWEEN 1.1.89 AND 31.8.93**

The revision of pension of the above pensioners is shown in Annexure-I, Table-4

Col.1 shows the pension paid w.e.f. the dates of their retirement as per G.O. No.1631-Edn (CS) dt.31.12.88.

Col.2 shows the revised pension entitled w.e.f. the dates of their retirement as per G.O.No.7530-F dt.6.7.88 which is applicable to the Government employees including the teachers of Government Colleges.

Col.3 shows the revised pension paid w.e.f. 1.4.97 calculated from Col.1 as per G.O. No.1311 - Edn(CS) dt.8.10.99.

Col.4(a) shows the revised pension entitled w.e.f. 1.4.97 calculated from Col.2 as per G.O. No.1128-F dt.27.10.98.

Col.4(b) shows the revised pension entitled as per G.O. No.2708-F dt.7.9.99. Here minimum pension showed in Col.4(b) of the table 4 is 2750/- for demonstrators, 4000/- for Lecturers, 5000/- for Senior Lecturers, 6000/- for those Readers/Lecturers (Selection Grade) whose Basic Pay at the time of retirement was 4200/-, 8650/- for Principals, and 7470/- for those Readers/ Lecturers (Selection Grade) whose Basis Pay at the time of retirement was 4325/- and above as per G.O. No.1714-Edn(A) dt.11.12.2002. This minimum pension is for 33 years of service. If the length of service is less than 33years, **it will be reduced on pro rata basis**. In calculating qualifying service, fraction of a year equal to six months and above should be treated as half of the year and below six months be ignored. The higher amount of Col.4(a) and 4(b) – (minimum pension noted in the table for 33 years of service or the pro rata pension for less than 33 years of service as the case may be), will be the revised pension entitled w.e.f.1.4.97.

The pension of these pensioners is also revised and paid w.e.f. 1.4.2008 on the basis of Col.3 of the table 4 as per G.O. No.561-Edn(CS) dt.9.9.2009 read with G.O. No.623-Edn(CS) dt.12.10.2009. But the pension should be revised w.e.f. 1.4.2008 on the basis of their entitled revised pension w.e.f. 1.4.97 determined from Col.4(a) and 4(b). This may be derived from the Ready Reckoner annexed to G.O. No. 200F (Pen); Dt. 25.02.2009.

### **(e) FOR THOSE WHO RETIRED BETWEEN 1.9.93 AND 31.12.95**

The revision of pension of these pensioners is shown in Table 5a and Table 5 b of Annexure I. The Table 5 a is prepared on the basis of basic pension and the Table 5b is prepared on the basis of Basic Pay.

#### **DESCRIPTION OF TABLE 5 a**

Col. 1 indicates the pension paid w.e.f the dates of their retirement as per G.O. No. 571-Edn(CS) dated 06.10.1993 ( Same as per G.O. No. 7530-F dated 05.07.1988).

Col. 2 shows the revised pension paid w.e.f. 01.04.1997 as per G.O. No. 1311-Edn(CS) dated 08.10.1999.

Col. 3 shows the revised pension entitled w.e.f. 01.04.1997 as per G.O. No. 1128-F dated 27.10.1998.

Col. 4 shows the revised pension entitled w.e.f. 01.04.1997 as per G.O. No. 2708-F dated 07.09.1999. Here minimum pension showed in Col. 4 of the Table 5 is 2750/- for demonstrators, 4000/- for Lecturers, 5000/- for Senior Lecturers and 8650/- for Principals for 33 years of service **to be reduced pro-rata** if the length of service is less than 33 years. In calculating qualifying service, fraction of a year equal to six months and above should be treated as half of the year and below six months be ignored. The higher amount of Col. 3 and Col. 4 – (minimum pension noted in the table for 33 years of service or the pro-rata pension for less than 33 years of service as the case may be), will be the revised pension entitled w.e.f 01.04.1997.

The pension of the pensioners –is revised and paid w.e.f.01.04.2008 on the basis of Col. 2 as per G.O. No. 561-Edn(CS) dated 09.09.2009 read with G.O. No.623-Edn(CS) dated 12.10.2009. But their pension should be revised on the basis of their entitled revised pension w.e.f. 01.04.1994 determined from Col. 3 and Col. 4. This may be derived from the ready reckoner annexed to G.O. 200-F(Pen) dated 25.02.2009.

#### **DESCRIPTION OF TABLE 5 b**

Col.1 indicates the Basic Pay.

Col.2 shows the Pension paid w.e.f. the dates of their retirement as per G.O. No.571-Edn(CS) dt.5.10.93 which is similar to G.O. 7530-F dated 06.07.1988.

Col.3 shows the revised pension paid w.e.f.1.4.97 as per G.O.1311-Edn(CS) dt.8.10.99.

Col. 4 shows the revised pension entitled w.e.f. 1.4.97 as per 1128F dated 27.10.1998.

Col. 5 shows the revised pension entitled w.e.f. 1.4.97 as per G.O. 2708-F dt. 7.9.99 and 1714-Edn(A) dt.11.12.2002.

Here minimum pension shown is 6000/- for those Readers/ Lecturers(Selection Grade) who retired with Basic Pay up to 4200/-, and 7470/- for those Readers/Lecturers (Selection Grade) who retired with Basic Pay of 4325/- and above as per G.O. No.1714-Edn(A) dt.11.12.2002. This is for 33 years of service. If length of service is less than 33 years, the entitled revised pension w.e.f. 1.4.97 **will be reduced pro-rata**. In calculating qualifying service, fraction of a year equal to six months and above should be treated as half of the year and below six months be ignored.

Here pension in Col.2 is also for 33 years of service. It will also be reduced pro-rata if the length of service is less than 33 years. Here revised pension entitled will be the higher amount of Col.3 and Col.4 for 33 years of Service. For less than 33 years of Service, first pro-rata calculation of Col.2 is required for determination of pension at the time of retirement and it will be revised as per G.O. No.1311-Edn(CS) dt. 08.10.98. Again minimum pension at Col. 5 will be reduced on pro rata basis. The higher of the two amounts between Col. 4 & Col. 5 will be the revised entitled pension w.e.f. 01.04.1997.

Pension of these pensioners is revised and paid w.e.f 1.4.2008 on the basis of Col. 3 as per G.O. No.561-Edn(CS) dt.9.9.2009 read with G.O. No.623-Edn(CS) dt.12.10.09. But the pension should be revised on the basis of their entitled revised pension w.e.f. 1.4.97 determined from Col. 4 and Col. 5. This may be derived from the Ready Reckoner annexed to G.O. No. 200F (Pen); Dt. 25.02.09.

## **(B) Family Pension**

### **a) For those who retired or died between 1.4.78 and 31.8.82**

The revision of Family Pension of this group is shown in Annexure II Table I

Col.1 shows the the Family Pension determined or paid as per G.O.No.1097-Edn(CS) dt.31.5.78.

Col.2 shows the revised family Pension entitled w.e.f. 1.1.86 as per G.O. No.7532 dt.6.7.88.

Col.3 indicates the rvised family pension entitled w.e.f. 1.5.1992 as per G.O. No.1066-F dt.2.6.92.

Col.4 shows the revised family pension paid w.e.f.1.4.97 determined from Col.1 as per G.O. No.1311-Edn(CS) dt.8.10.99.

Col.5 shows the revised family Pension entitled w.e.f. 01/04/1997 on the basis of Col.3 as per G.O. No.1128-F dt.27.10.98.

Col.6 shows the revised Family pension as G.O. No. 2706 F dt.7.9.99.

The higher amount of Col.5 and Col.6 will be the revised Family Pension w.e.f. 1.4.97.

The Family Pension is also revised and paid w.e.f. 1.4.2008 on the basis of Col.4 as per G.O. No.561-Edn(CS) dt.9.9.2009 read with G.O. No.623-Edn(CS) dt.12.2009. The Family Pension will be rvised on the basis of family pension entitled w.e.f. 1.4.97 as per above G.O.s and that will be revised family Pension entitled w.e.f. 1.4.2008. This can be derived from the Ready Reckoner annexed to G.O. No. 200F (Pen); Dt. 25.02.09.

### **b) For those who retired or died between 1.9.82 and 31.12.85**

The revision of family Pension of this group is shown in Annexure II Table 2.

Different columns of the Table 2 explain the same as in case of Table I, Annexure II.

### **c) For those who retired or died between 1.1.86 and 31.8.93**

The revision of Family Pension of this Group is shown in Annexure II, Table-3.

Col.I of Table 3 shows the Basic Pay.

Col.2 shows the Family Pension paid as per G.O. No.1097-Edn(CS) dt.31.5.78 w.e.f. the dates of their retirement.

Col.3 shows the family Pension entitled as per G.O. No.7530-F dated 6.7.88 with effect from the dates of their retirement.

Col.4 is not relevant in this case.

Col.5 shows the revised family Pension paid w.e.f. 1.4.97 on the basis of Col.2 as per G.O. No.1311-Edn(CS) dt.8.10.99.

Col.6 shows the revised family pension entitled w.e.f 1.4.97 determined from Col.3 as per G.O. No.1128 F dt.27.10.98.

Col.7 shows the revised Pension entitled w.e.f. 1.4.97 determined from Col.3 as per G.O. No. and 2707 F dt. 7.9.99.

The higher amount of Col. 6 & Col. 7 will be the revised Family Pension w.e.f. 01/04/1997.

The Family Pension is also revised and paid w.e.f. 01/04/2008 on the basis of Column 2 as per G.O. No. 561-Edn (CS); Dt. 9/9/2009 read with G.O. No. 623- Edn(CS); Dt. 12/10/2009. But this family pension will be revised on the basis of family pension entitled w.e.f. 1/4/97 as per above G.O.s and that will the revised family pension entitled w.e.f 1/4/2008. This can be derived from the Ready Recokner annexed to the G.O. No. 200F (Pen); Dt. 25/2/2009.

**d) For those who retired or died between 1.9.93 and 31.12.95.**

The revision of this group of pensioners is shown in Annexure II Table-4.

Col.1 of the table shows the Basis Pay.

Col.2 shows the family Pension determined and paid w.e.f the dates of their retirement as per G.O. No.571-Edn(CS) dt.6.10.93.

Col.3 shows the revised Pension paid w.e.f. 1.4.97 as per G.O. No.1311-Edn(CS) dt.8.10.99.

Col.4 shows the revised pension entitled w.e.f. 1.4.97 as per G.O. No.1128-F dt.27.10.98.

Col.5 shows the revised Pension entitled w.e.f. 1.4.97 as per G.O. No. 2707-F dt.7.9.99.

The higher amount of Col. 4 & Col. 5 will be the revised Family Pension w.e.f. 01/04/1997.

The Family Pension is also revised and paid w.e.f. 01/04/2008 on the basis of Column 2 as per G.O. No. 561-Edn (CS); Dt. 9/9/2009 read with G.O. No. 623- Edn(CS); Dt. 12/10/2009. But this family pension will be revised on the basis of family pension entitled w.e.f. 1/4/97 as per above G.O.s and that will the revised family pension entitled w.e.f 1/4/2008. This can be derived from the Ready Recokner annexed to the G.O. No. 200F (Pen); Dt. 25/2/2009.

## **(C) GRATUITY**

The ceiling of gratuity of the Non-Govt. college teachers was Rs. 50000/- for those who retired upto 31.8.1993 and Rs. 75000/- for those who retired between 01.09.1993 and 30.11.1995. But these teachers are entitled to the gratuity of Rs. 50000/- upto 31.12.1985, Rs 75000/- between 01.01.1986 and 31.12.1987 and Rs. 85000/- between 01.01.1988 and 30.11.1995. Hence the non-govt. College teachers retiring between 1.1.86 and 31.12.87, 1.1.88 and 31.8.93, 1.9.93 and 30.11.95 are respectively entitled to the difference between Rs.75,000 and 50,000/-, Rs. 85000 and 50,000/- and Rs.85,000 and 75,000/-.

More over the PEG (Pension Equivalent to Gratuity), which is more than 50% of the gratuity paid, was deducted from the gratuity paid to the teachers who retired between 01.04.1978 and 31.08.1993, and who were in reemployment after their retirement. The amount of PEG will have to be paid to them, if deducted at the time of payment of their gratuity.

Hence, the non-govt. college teachers will be paid both the difference of gratuity as well as the deducted PEG as detailed in the succeeding paragraphs.

In determining the qualifying service the fraction of a year equal to six months and above should be treated as half of the year and service below six months will be ignored.

*i) TEACHERS WHO RETIRED BETWEEN 1.4.78 AND 31.12.85*

Since the amount reckonable for gratuity of the teachers including Principal, who retired during the above period was very low, the entitled gratuity of these teachers will never exceed 50,000/- which is the maximum amount of entitled gratuity. Hence, 50% of the entitled gratuity be paid back to these teachers as refund of PEG, if deducted from the gratuity paid.

*ii) TEACHERS WHO RETIRED DURING 1.1.86 AND 31.12.87*

While the teachers of non-govt. College were entitled to the maximum gratuity of 50,000/-, it was raised to 75,000/- for Govt. College teachers. Hence, the non govt. college teachers are entitled to 75,000/- of gratuity ceiling and will also get PEG refunded as below:

- a) If the entitled gratuity calculated on the basis of  $\frac{1}{4}^{\text{th}}$  of amount reckonable for gratuity for every completed six monthly period of qualifying service subject to a maximum of  $16\frac{1}{2}$  times of the amount reckonable for gratuity remains within 50,000/- then 50% of the entitled gratuity will be paid to the teachers concerned as refund of PEG, if deducted from the gratuity paid.
- b) If the entitled gratuity calculated on the basis mentioned above becomes more than 50,000/- then the entitled gratuity (i.e. gratuity as calculated above) subject to the maximum of 75,000/- less the amount of 25,000/- will have to be paid to the teacher concerned, if PEG was deducted from gratuity paid. Otherwise the difference between entitled gratuity and 50,000/- will have to be paid to the teachers

*iii) TEACHERS WHO RETIRED DURING 1.1.88 and 31.8.93.*

- a) Same as in ii (a)
- b) If the entitled gratuity calculated on the basis mentioned above becomes more than Rs. 50,000/-, then the entitled gratuity (i.e. gratuity as calculated above), subject to the maximum of Rs.85,000/- less the amount of Rs.25,000/- will have to be paid to the teacher concerned, if PEG was deducted from gratuity paid. Otherwise the difference between entitled gratuity and 50,000/- will have to be paid to the teachers.

*iv) TEACHERS WHO RETIRED DURING 01/9/1993 and 30/11/1995.*

As the PEG deduction from the gratuity paid was withdrawn from 01/09/1993, the question of refund of the PEG does not arise in their cases. Their cases will have to be regulated as below:

- a) If the entitled gratuity calculated on the basis mentioned above is equal to or less than 75,000/- then no payment to the teacher concerned will be needed.
- b) If the entitled gratuity calculated on the basis mentioned above is more than 75,000/- then the entitled gratuity subject to the maximum of 85,000/- less the amount of 75,000/- will have to be paid to the teacher concerned.

## **(D) DEARNESS RELIEF**

The non-govt. College teachers were not paid any Dearness Relief upto 31.12.88. They were paid the Dearness Relief at the rate of 13% per month as per G.O. No.1631-Edn(CS) and 1632-Edn(CS) dt.31.12.88 from 1.1.89 upto 31.8.93 and thereafter the rates of Dearness Relief were similar to those of the Govt. Employees. Now they will have to be paid arrears of dearness relief payable on their entitled pension/family pension as per rates of Govt. employees less the dearness relief already paid. To facilitate calculation of arrears of dearness relief payable the rates of dearness relief as sanctioned to the Govt.

employees from time to time as well as rates of dearness relief as already allowed to non Govt. college teachers are given in ANNEXURE III.

The dearness relief at the percentage rate as allowed to the Govt. employees but not allowed to the non Govt. college teachers upto 31.08.1993 is shown in Table-1, Table-2 and Table-3 of the Annexure III .

Table-4 of Annexure III shows the rates of dearness relief allowed to the non Govt. college teachers on the amount of pension paid for the period from 01.01.1989 to 31.08.1993.

Table 5a, Table 5b and Table 5c of Annexure III shows the rates of dearness relief allowed to both to non Govt. college teachers and Govt. employees.

To facilitate speedy calculation of arrears of Dearness Relief, the annual rates and cumulative rates of Dearness Relief are shown in Tables-1, 2 & 3 of Annexure- IV.

## (E) DISBURSEMENT OF PENSION

All treasuries, public sector banks disbursing pension to non-Govt. college teachers will revise the pension/family pension on the basis of the Ready Reckoner annexed to this order (Annexure-I & Annexure-II) and also on the basis of notings in the PPO regarding length of service, the basic pay in which the pensioner retired, amount of original pension sanctioned etc. Arrear of pension/family pension due to such revision as well as arrears of gratuity and dearness relief payable in terms of this order will also be paid by them and after payment they will send the information of such revision in a proforma given in Annexure-V or, Annexure-VI as the case may be, to the Principal Accountant General, West Bengal for verification & updation of their records. In case of a pensioner/ family pensioner who is entitled to get benefit of this Order died before the issuance of this Order or, before receiving the benefit, his/ her nominee(s)/ legal heir(s) will be entitled to get the arrear in terms of this Order. Four (4) illustrative examples (3 related to Pensioners & 1 related to Family Pensioner) of calculation of arrears have also been given in Annexure-VII. However, in case of any difficulty in respect of any case the matter may be referred to the Accountant General, West Bengal for clarification.

**This order is issued after incorporating certain modifications/ alterations/ additions/ rectifications in this Department's Order No. - 548-Edn(CS)/5 S-4/02 (Pt-I) dated 16<sup>th</sup> July, 2010, as per observation of Accountant General, West Bengal communicated vide his Office No. - Pen Coordn/312/292 dated 10/08/2010.**

**Joint Secretary**

**No. 672/1(12)– Edn(CS)/ 5 S-4/02 (Pt-I)      Dated, Kolkata, the 24<sup>th</sup>, August, 2010**

Copy forwarded for information and necessary action to:-

1. The Accountant General (A &E), W.B., Treasury Buildings, Kolkata- 1
2. Finance Department, Pension Br, Govt. of W.B., Writer's Buildings, Kol -1
3. Pay & Accounts Officer, Kolkata Pay & Accounts Office – I.
4. Director of Treasuries, Kolkata
5. Director of Public Instruction, W.B.
6. Jt. Director of Public Instruction (PPS), W.B.
7. Jt. Director of Public Instruction (NGC), W.B.
8. Jt. Director of Public Instruction (Pension), W.B.
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10. Sr. A.O., Internal Audit Cell, Education Dte., Kol – 700 091
11. Computer Cell of this Deptt.
12. Guard File.

**Joint Secretary**