

a = 'House Rent' = Basic 45%
b = 'Special Allowance Officers' = 7000
c = 'Utility Allowance' = Basic 10%
d = 'Con OR Car Maint' = Basic 10 %
e = 'Personal pay' Basic 5%

totalsub= a + b + c + d + e

f= totalsub * 32 %
g= f * 30 / 60

h = g / 4
Pension = h * 2
graduaty = h * 160
commutation = h * 12 * 11.886

total= graduaty + commutation