

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL  
(GENERAL & SOCIAL SECTOR AUDIT)  
MADHYA PRADESH, GWALIOR**

**MANUAL  
OF  
ADMINISTRATION**

**VOLUME-IV**

**(IInd Edition)**

## PREFACE

1. This is the second edition of the Manual of Administration issued by this office after Re-Organization of the state of M.P into two separate states of Madhya Pradesh and Chhattisgarh in 2001, Restructuring of office in March, 2012 and 5<sup>th</sup>, 6<sup>th</sup> & 7<sup>th</sup> CPC. First edition was issued in 1993. This Manual is compiled under the provisions of Paragraph 38 of the Auditor General's Manual of Standing Orders and incorporates all changes necessitated by amendments and orders etc. issued from time to time. The Manual is intended for the guidance of the staff of this office in their day to day work.
2. This instructions contained in the Manual are supplementary to the General rules and orders contained in the authorised codes, regulations etc. and should not be regarded as superseding or replacing them. This Manual should not be quoted or referred to as an authority in any correspondence outside this office.
3. All the members of staff of this office are expected to be conversant with the procedure and instruction herein laid down and ignorance cannot and will not be accepted as an excuse for not observing them.
4. The correction slips issued from time to time should be promptly pasted in the copies of the Manual by the staff concerned so that they may be up-to-date and serve the purpose for which the Manual is intended.
5. Office Establishment Section XI is responsible for keeping this Manual up-to-date by periodical issue of correction slips. Any omissions or inaccuracies noticed in this Manual should be promptly brought to its notice for necessary action.
6. No departure from the procedure described in this Manual will be permitted except under the orders of the Principal Accountant General.

Suggestions for improvement are always welcome.

25.04.2017  
Gwalior

Parag Prakash  
Principal Accountant General

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## CHAPTER-XIV

### General Provident fund, Central Government Postal Life Insurance Fund, Benevolent Fund etc.

#### 14.1 General Provident Fund. –

##### 14.1.1 Membership and increase/decrease in monthly subscription. –

- (i) All temporary Government servants after a continuous service of one year and all permanent Government servants are required to subscribe to the General Provident Fund.
- (ii) The amount of subscription shall be recorded in whole rupees and may be any sum expressed not less than six percent of his Pay and not more than his total basic pay and it shall be expressed in whole rupees, 50 paise and above, counting as the next higher rupees. The emoluments of subscriber means, the emoluments to which he was entitled on 31<sup>st</sup> March of the preceding year, or the emoluments to which he was entitled on the day he joins the Fund ( if he is a new employee ).
- (iii) A Government servant is permitted to increase the amount of monthly subscription to G.P.F. account twice during the year and to reduce it once during that period.

##### 14.1.2 Advance from General Provident Fund Account. –

Advance to the employees/officers from their G.P.F. accounts are made under orders contained in Rule 12 of the G.P.F. (C.S.) Rules.1960. Such advances should be reflected in the pay bill register (From TR.-22-A) of the person to whom the advance is granted showing;

- (i) Nature of the advance.
- (ii) Amount of advance.
- (iii) Number of installments in which recoverable; and
- (iv) Amount of each monthly installment.

“The G.P.F. account has been transferred to Ministry/Department of \_\_\_\_\_  
 \_\_\_\_\_ vide this Ministry /Department letter No. \_\_\_\_\_  
 \_\_\_\_\_ dated the \_\_\_\_\_”

- (v) In case the P& AO/ DDO is not able to trace the missing credits, he will arrange for payment of G.P.F. balance on the basis of entries made in the pass book. Adjustments of debit will also be made on the basis of entries made in the pass book.

(Authority: -C & AG’s letter No. 1043-Audit-I/86-86/1-87 (181), dated 16 October 1987)

- 2 (a) The General Provident Fund accounts of group ‘D’ employees (Now MTS) of the office are required to be maintained by the establishment bill section. This section maintains the following records in respect of all group ‘D’ subscribers to the G.P. Fund.

- (i) General Index Register for allotting the G.P.F. account numbers to new subscriber.
- (ii) Ledger for monthly posting.
- (iii) Broadsheet for monthly posting of debits/credits of individual subscribers.
- (iv) Register of un-posted items.
- (v) Register of missing credits/debits.
- (vi) Record of nominations, to be kept under the custody of the Audit Officer I/c Bill section after proper scrutiny and acceptance.

**(b) Annual closing of accounts. –**

The individual G.P.F. accounts of Group ‘D’ employees (now MTS ) required to be closed by 15<sup>th</sup> May each year. After calculating and adding the account of interest in each case. The bill section should verify from the Pay and Accounts Officer, the total amount of deposits and withdrawals made from the monthly pay bills, during the financial year and record a certificate of verification so done by him.

Every month, the amount recovered from the pay of an employee should be noted against the relevant entry in the pay bill register. At the close of the financial year, the balance outstanding should be carried forward to the new pay bill register.

**(c)** Consequent upon acceptance of the recommendations of the 6<sup>th</sup> Central Pay Commission, classified various posts, based on Pay band and Grade Pay. The classification of Group ‘D’ has been dispensed with and have been re-designated “Multi Tasking Staff (MTS) classified as Group ‘C’.

Subsequent to implementation of circular No. 20/AC (N) Sectt./Misc/12-2009 (Vol.-II) dated 6<sup>th</sup> June 2012; a need has been felt to make a partial modification in circular No.6 Staff. Entt. II/2011 dated 22<sup>nd</sup> February 2011 in respect of maintenance of GPF accounts of “MTS”. Hence forth the GPF accounts of all “MTS” shall be maintained by the concerned Pay and Accounts office w.e.f. August 2012.

(Authority: - CAG’s circular No. 27-staff Entt. II/2012 received under letter 51, staff Entt.-II /14-2012 dated 09<sup>th</sup> August, 2012)

14.1.3 Application for advances from the General Provident Fund accounts should be submitted to the establishment section for obtaining necessary sanction of the competent authority and to pass on to the bill section for drawal and disbursement to the person concerned on receipt of cheque from the Pay and Account officer.

14.1.4 Whenever any advance sanctioned to an official is refunded by him in cash, a separate self-contained certificate of deposit of the amount in the Bank should be sent to the pay and Account as officer to enable him to discharge his responsibility for watching the recovery of advance.

**14.1.5 Conversion of an advance into a part-final withdrawal. –**

Temporary advance drawn under Rule 12 of the G.P.F. (C.S.) Rules, 1960 for the purposes specified in Rule 15, *ibid*, may be converted into part final withdrawals, subject to the conditions prescribed in Rule 16-A of the G.P.F. (C.S.) Rules 1960, as amended from time to time.

**14.1.6 Withdrawal from the Fund account. –**

A Government servant may be allowed to withdraw from his G.P.F. account, subject to the fulfillment of the conditions specified in the rules for such withdrawals and advance may be sanctioned by the authority competent to sanction the advance.

**14.1.7 Speedy settlement of General Provident Fund Accounts of subscribers on the retirement on superannuation.**

In order to authorise the payment of G.P.F. accumulations of a Government Servant retiring on superannuation immediately on the day following the date of his retirement, the following action is required to be taken by the Administration section: -

- (i) The Government servant should be asked to apply one year in advance before the date of his retirement.
- (ii) The Government servant should be exempted from making any subscription to the GPF during the last three months of his service. The discontinuance of subscription would be compulsory and not optional.
- (iii) The Government servant would continue to be treated as a subscriber till his retirement even though recovery of subscription has been discontinued for the last three months of his service so that in the event of unfortunate death of the subscriber during that period, the person entitled to receive the amount standing to the credit of the subscriber could be paid;
- (iv) The Government servant is required to give another application immediately after the last fund deduction has been made and the exemption from subscription to the Fund has began to operate, for the payment of subscription made by him and the refund of installments against advances, if any, during the periods not covered by the first application referred to act (i) above;
- (v) The Accounts Officers on receipt of the application for final payment of GPF account made by the Government servant one year in advance of the date on which the Government servant attains the age of superannuation, should verify the ledger account up to that period and after receiving the second application again verify the ledger account for the remaining nine months and authorized the payment at least a month before the date of his superannuation. The amount

would, however be payable on the date following the date of retirement of the Government servant; and

- (vi) The format of application (Part-I) to be submitted by the subscriber one year in advance of the date of superannuation and second application (Part –II) to be submitted immediately after the last fund deductions has been made and the exemption from subscribing to the fund has began to operate, are enclosed as Annexure ‘A’.

(Authority: -GOI, MOP P&AR (DOP&T) O.M. No.13 (3)/84-PU, dated 12 June 1985 and C&AG’s Endt. No. 1406 – Accounts II/170-85, dated 25 July1985)

- (vii) When the amount standing to the credit of a subscriber in the Fund becomes payable, it shall be the duty of the Accounts Officer to make payment as provided in sub-rule (3) of Rule 34 of GPF Rules.

(The words “on receipt of a written application in this behalf” deleted vide G.I.Deptt. of Pen. & P.W., Notification No.20 (12)/94-P&P.W. (E), dated the 15<sup>th</sup> November 1996, published as S.O. No. 3228 in the Gazette of India, dated the 23<sup>rd</sup> November, 1996)

**Annexure-A**

[Referred to in Para 14.1.7 (vi)]

Form

**(Both Gazetted Officers and non gazetted officers whose General Provident accounts have been departmentalized)**

Form of application for Final Payment/Transfer to Corporate Bodies/Other Government, of balances in the \_\_\_\_\_ Provident Fund Account.

To,

The Pay and Account Officer/  
Accountant General,\_\_\_\_\_  
(Through the Head of Office)

Sir,

I am to retire/have retired/have proceeded on leave preparatory to retirement for \_\_\_\_\_ months /have been discharged/dismissed/have permanently been transferred to \_\_\_\_\_ have resigned finally from Government service/has resigned service under \_\_\_\_\_ Government to take up appointment with \_\_\_\_\_ and my resignation has been accepted with effect from \_\_\_\_\_ forenoon/afternoon. I joined service with \_\_\_\_\_ on \_\_\_\_\_ forenoon/afternoon.

2. My General Provident Fund Account No. is \_\_\_\_\_

3. I desire to receive payment through my office. Particulars of my personal marks of identification, left hand thumb and finger impressions (in case of illiterate subscribers) and specimen signature (in case of literate subscribers) in duplicate, duly attested by a Gazetted officer of the Government, are enclosed.

**Part- 1**

(To be filled in when the application for final payment is submitted up to one year prior to retirement)

4. An amount of Rs. \_\_\_\_\_ stood to the credit in my General Provident Fund Account as indicated in the Accounts statement issued to be for the year \_\_\_\_\_ as appearing in my ledger account being maintained by you. I request that my GPF Account may be reviewed and brought up to date.

5. The under mentioned Life Insurance Policies were being financed by me from my Provident Fund Account.

	<b>Policy Number</b>	<b>Name of Company</b>	<b>Sum assured</b>
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____

6. I will make another application immediately after last fund deduction has been made from my salary, in Part-II of the form.

Yours faithfully,

Station: \_\_\_\_\_

Date: \_\_\_\_\_

Signature : \_\_\_\_\_

Name : \_\_\_\_\_

Address : \_\_\_\_\_

(For use by Heads of offices)

Forwarded to the Pay and Accounts Officer/ Accountant General \_\_\_\_\_ for necessary action.

2. He/she is due to retire from Government service on \_\_\_\_\_

3. Certified that he/she had taken the following advance in respect of which \_\_\_\_\_ installment of Rs. \_\_\_\_\_ are yet to be recovered and credited to the Fund Account. The details of the final withdrawals granted to him/her after the period covered by the aforesaid Accounts Statements are indicated below: -

**Temporary advances**

1.

2.

3.

**Final withdrawals**

1.

2.

3.

Signature of the Head of office

**Part-II**

(To be submitted by the subscriber immediately after the last fund deduction has been from his salary. This part is also applicable in the case of subscribers who apply for final payment for the first time after the date on superannuation, discharge, resignation etc.)

In continuation of my earlier application dated ..... for the final payment of Provident Fund balances, I request that entire balance at my credit with interest due under the rules may be paid to me.

Or

I request that the entire amount at my credit with interest due under the rules may be paid to me/ transferred to.....

Signature.....  
Name.....  
Address.....

(For use by Heads of Office)

Forwarded to the Pay and Accounts Officer/Accountant General \_\_\_\_\_  
For necessary action / in continuation of endorsement No. \_\_\_\_\_

2. He / she is due to retire from service on \_\_\_\_\_ has proceeded on leave preparatory to retirement for \_\_\_\_\_ months from \_\_\_\_\_ has been discharge / dismissed permanently transferred to \_\_\_\_\_ has resigned finally from Government Service / has resigned service under \_\_\_\_\_ Government to take up appointment with \_\_\_\_\_ and his / her resignation has been accepted with effect from \_\_\_\_\_ forenoon / afternoon. He / she joined service with forenoon / afternoon.

3. The last fund deduction was made from his / her pay in this office Bill No. \_\_\_\_\_ dated \_\_\_\_\_ for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) Cash Voucher No. \_\_\_\_\_ of \_\_\_\_\_ Treasury, the amount of deduction being Rs. \_\_\_\_\_ and recovery on account of refund of advances Rs. \_\_\_\_\_.

4. Certified that he / she was neither sanctioned any temporary advances nor any final withdrawals from his / her General Provident Fund Account during the 9 months immediately preceding the date on which the last fund deduction has been made from his / her salary or thereafter.

Or



Certified that the following temporary advances/fund withdrawals were sanctioned to him/her drawn from his/her General Provident Fund Account during the 9 months immediately preceding the date on which the last fund deductions has been made from his/her salary or thereafter.

Amount of advances/withdrawals	Date	Voucher Number
.....	.....	.....
.....	.....	.....
.....	.....	.....

Certified that no amount was withdrawn the following amounts were withdrawn from his/her General Provident Fund Account during the nine months immediately preceding the date on which the last fund deductions was made from his/her salary / preceding on leave preparatory to retirement or thereafter for payment of Insurance Premium purchase.

Amount	Date	Voucher Number
1.....	.....	.....
2.....	.....	.....
3.....	.....	.....

6. Certified that he/she has not resigned from Government servant with prior permission of Central Government to take up an appointment in another department of the Central Government under a State Government or under a body corporate owned or controlled by the State.

.....  
 (Signature of Head of Office)

14.1.8 **Temporary advances and withdrawing the last 3 months before retirement. -**

There is to be compulsory discontinuance of subscription during the last three months of the service of the subscribers. Recoveries towards refund of advance taken from General Provident Fund may not be made during this period nor shall any temporary advance be sanctioned during the last three months of service. No Part-final withdrawals shall also be normally permitted during this period in exceptional circumstances, which should be very rare, part-final withdrawal, may be sanctioned with the approval of the Head of the Department. In that case, the delay in the pf settlement final payment, if any, shall be the responsibility of the subscriber himself.  
 (Authority: - GI. MOPPG & P (DOP& PW) OM. No. 13(3) -Pan/85, dated 31 January 1986 & C &AG's Endt. No. 471-A.C. II/17085, dated 7 March 1986)

14.1.9 Application form/other subscribers quitting service on voluntary retirement, discharge, dismissal, resignation, death etc. should also similarly be obtained ( from heirs in the case or death of a subscriber) with all the required particulars and transmitted to the concerned establishment section PAO (Audit) for speedy clearance of final payment which is to be watched.

#### 14.1.10 Register of Final Payment. –

A register of final payment of G.P. Fund balances is to be kept in the following form by the Bill group-

Name	G.P.F. Account No.	Authority number and date	Amount Rs.	Bill no. & the month in which drawn	G.O. 's dated signature	Date of disbursement	Date of sending the certificate
1	2	3	4	5	6	7	8

#### 14.1.11 G.P.F. Fund accounts of Group 'D' employees (Now MTS)

[A] The Pass Book system for Group 'D' employees (now MTS) was already in vogue since 1974-75. (The format of the pass book is as prescribed by the Government of India, Ministry of Personnel, P.G. & Pensions (DOP & PW) OM No. 20 (11)-P & PW/86, dated 1 September 1987)

- (i) The pass books will be supplied by the Drawing Disbursing Officer (DDO) of each office.
- (ii) Every employee opting for pass book and subscribing to the General Provident Fund will be provided a pass book which at the time of its supply will indicate the balance at the credit of the subscriber as on 31<sup>st</sup> March of the proceeding financial year. The balance will be indicated by the Drawing and Disbursing Officer.
- (iii) Every employee opting for pass book will be provided with the pass book at the end of the financial year during which he/she commences contribution to the General Provident Fund.
- (iv) At the end of each year, the Head of the office will obtain the pass book of the subscriber for completion and return. Entries in the pass book will be certified by the Pay and Accounts Officer/Drawing and Disbursing Officer.
- (v) When a subscriber is transferred to another Ministry/Department, the Head of the office will obtain the Pass book from the employee, complete it and record the following endorsement therein and thereafter return the pass book to him responsible for proper maintenance/correctness of GPF accounts shown in the individual pass book of Group 'D' (Now MTS) subscribers.

[B] Consequent upon acceptance of the recommendations of the 6<sup>th</sup> Central Pay Commission, classification of various posts, based on Pay Band and Grade Pay were issued vide circular No. 20/AC(N) Sectt./Misc/12-2009(Vol.-II) dated 6<sup>th</sup> June 2012. The classification of Group 'D' has been dispensed with and have been re-designated "Multi Tasking Staff" (MTS) Classified as Group-C. Subsequent to implementation of above circular a need has been felt to make a partial modification in circular No. 6 staff Entt-II/2011 dated 22<sup>nd</sup> February 2011 in respect of maintenance of GPF Accounts of 'MTS'. Henceforth the GPF accounts of all MTS shall be maintained by the concerned Pay & Accounts office w.e.f. August 2012.

(Authority: - CAG's circular No. 27- staff/Entt-II/2012 received under letter No. 151 staff/Entt-II/14-2012, dated 9<sup>th</sup> August 2012)

**14.1.12 Maintenance of GPF accounts of Group ‘A’ officers of IA & AD including those on Foreign Service / Deputation. –**

The following procedure set out below is to be followed by the department. –

- (i) The General Provident Fund Accounts of all Group ‘A’ officer (IA & AS) is to be maintained by the Pay and Accounts officer (Audit) of the station/circle where the officers are posted during foreign service/deputation.
- (ii) The service records of officers proceeding on foreign service/deputation may also be transferred by the Heads of the offices from/whose control officers proceed on foreign service/deputation to the Accountant General/Directors of Audit with the pay and Accounts office(Audit) mentioned at (i) above is attached.
- (iii) The final payment of G.P.F. balances, and payments of Central Government Employees Insurance Scheme contributions and pension etc. is to be decided by the pay and Accounts office (Audit) mentioned at (i) above if the officer retires while on foreign service/deputation.
- (iv) The relevant documents are to be transferred by the last Pay and Accounts office (Audit) to the Pay and Accounts office (Audit) mentioned at (i) above, who is required to maintain the G.P.F. accounts, and watch other recoveries like leave salary and pension contributions etc. during the period the officers are on foreign service/deputations.
- (v) In case, where the IA & AS officers who are transferred on deputation to the Government of India or the subordinate departments of that Government, the procedure prescribed in Paras 6.1.1, 9.4 and 10.7.2 of the Civil Accounts Manual is to be followed. Such accounts are to be maintained by the Pay and Accounts office of the concerned Ministry/Department to which the IA & AS officers is on Deputation.
- (vi) In case of those IA & AS officers who are sent on deputation to the State Governments, Defense, Railway and Post & Telegraphs or whose services are lent on foreign services, their G.P.F. Accounts and Accounts of long term loans and advances are to be maintained by the Pay and Accounts office (Audit) located in the State in which the officer is on deputation with State Government etc. or on foreign Service.

(Authority: - C & AG’s letter No 1632- Accounts II/249-85-pt II, dated 29 August 1985 and NO. 890-AC II/249-85-II dated 26 may 1986)

**14.1.13 Payment of interest on accumulated balances: -**

It is obligatory to draw interest upto a maximum period of six months in all cases of delayed payments. In respect of the period beyond six months, interest may also be allowed if it is admissible in accordance with the Government rules and orders and the delay has been occasioned by circumstances beyond the control of the subscriber. The payment of interest

beyond a period of six months upto one year may be authorized by the Accountant General after he has personally satisfied himself that the delay in payment was occasioned by circumstances beyond the control of the subscriber and that the administrative delay involved in the matter has been fully investigated and action taken.

(Authority: - C & AG's letter No. 503-TA II/236-82, dated 16 May 1983)

#### 14.1.14 **Nominations.** –

(i) A subscriber, at the time of joining the G.P. Fund has to send a nomination to the Accounts Officer through the Head of office, conferring on one or more persons the right to receive the amount that may stand to his credit in the fund in the event of his death, before that amount has become payable or having become payable has not been paid. Provided further that subscriber who has a family at the time of making nomination shall make such nomination only in favour of a member or members of his family.

(ii) If a subscriber nominates more than one person under sub-para (i) above, he has to specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the fund at any time.

(iii) Every nomination should be in the prescribed form.

(iv) A subscriber can at any time cancel a nomination by sending a notice in writing to the Accounts Officer. The subscribers should alongwith such notice or separately, send a fresh nomination made in accordance with the rules.

(v) A subscriber can provide in a nomination that it shall become invalid in the event of the happening of a contingency specified therein;

(vi) On the death of a nominee in respect of whom no special provision has been made, the subscriber is to be sent to the Accounts office a notice in writing canceling the nomination, together with a fresh nomination made in accordance with the provisions of the rules.

(vii) Every nomination made, and every notice of cancellation given by a subscriber shall, to the extent that it is valid, take effect on the date on which it is received by the Account Officer.

#### (viii) **Scrutiny of nomination(s) marital status of the Central Government servant -**

Rule 21 of C.C.S (Conduct) Rules, 1964, states that no government servant can enter into a contract marriage with a person having a spouse living and no government servant having a spouse living shall enter into or contract, a marriage with any person, provided that the Central Government may permit a Government servant to enter into or contract, any such marriage if it is satisfied that: -

(a) Such marriage is permissible under the personal law applicable to such Government servant and the other party to the marriage.

(b) There are other ground for so doing.

The nominations executed by a Central Government servant under various schemes like General Provident Fund, Death-cum-Retirement gratuity, Central Government Employees Insurance Scheme etc. for all practical purposes, are treated as legal documents. It is essential, that utmost care and attention are paid while scrutinising the nominations executed by the Central Government Servants, especially in regard to the marital status before accepting them finally by the competent authority. In case of doubt relevant legal documents should invariably be called for and examined before such nominations are accepted finally.

(Authority: - C&AG's letter No. 232-GEI/4-16/PF/Part III, dated 27<sup>th</sup> January 1988)

14.1.15 **Maintenance of G.P.F. Pass Book for Group 'A' officers from financial Year 1988-89. –**

The Government of India, Ministry of Personal, P.G. and Pension (Department of Pension and PW) O.M. No. 20 (ii)/ P&P.W/86, dated 1 September 1987 received under C & AG's letter No. 1043-Audit-I/86-86/1-87(181) dated 16 October 1987, provided for introduction of GPF pass book on a voluntary basis in respect of all Group 'A' officers, w.e.f. the financial year 1988-89. The following revised procedure has to be followed for maintenance of pass books for IA & AS officers: -

- (i) Each officer will be given an option to be exercised within three months from the date of issue of these orders if he/she is willing to have a pass for his/her GPF account. The option once given will be final.
- (ii) The pass book will be supplied to every IA & AS officer by the Head of Office through the Accountant General concerned. For officers on deputation, this will be supplied by Head quarters office direct (**Annexure B**). For those joining the IA & AS as direct recruit or on promotion, the headquarters' office will send the pass book, while allotting the P.F. account numbers.
- (iii) The officers concerned may get the opening entries on their pass books filled by their pay and Accounts officer concerned. The pass books are to be sent to PAOs annually by the officers for completion and return to them.
- (iv) In order to ensure that the pass book duly filled in are returned by the PAOs to the officer concerned within a reasonable time, say 15 days, a token may be issued to the officer by the PAO on receipt of pass book. The said token should be returned by the officer to the PAO on receipt of the completed pass book of the IA & AD on deputation to other Ministry/Department of the Government of India, the officer will get his pass book entries completed by the PAO with following endorsement-
 

“Shri ..... has been transferred to  
 ..... with effected from  
 .....vide order No..... dated  
 .....
- (v) In case, a subscriber has lost his pass book and ask for a copy thereof, he may be charged Rs 10 (Rupees ten) for supply of another pass book.

(Authority: - G.I. MOP, PG&P (DOP & PW) OM. No.20 (11)-P& PW/86, dated 1 September 1978; C & AG's letter No. 595-A C.II/107-87, dated 3 June 1988).

**Annexure 'B'**

[Referred to in Para 14.1.15 (ii) ]

**Form of the pass book. –**

The pass book may be of size 13 cms. XII cms. It may have a thick cover and be provided with a plastic jacket. The form of the cover page and other pages are as follows –

**(i) First cover page****Outside****Inside**

- |                           |                           |
|---------------------------|---------------------------|
| 1. Emblem                 | 1. Name of subscriber     |
| 2. Government of India.   | 2. Designation.           |
| 3. Pass book              | 3. Residential address    |
| 4. General Provident Fund | 4. Name of nominee and    |
| 5. Name                   | his/her relationship with |
| 6. Account No             | the subscriber            |

**(ii) Bank cover page-outside. –**

**Note:** (i) The subscriber is requested to satisfy himself as to the correctness of the statement and to bring errors, if any, to the notice of the establishment section within three months from the date of entries in the pass book. The pay bill register, if so required by him will be available for inspection.

(ii) If this pass book is lost, the matter is to be reported to the office. An amount of Rs. 10 will be charged from the subscriber for issue of each extra pass book.

**(iii) First Page. –**

Name of office numbers.	Date of Joining	GPF	Account
----------------------------	-----------------	-----	---------

**(iv) Page 2 onwards. –**

Deposits				
Year	Pay Bill Register Number	Opening balance	Subscription	Refunds
1	2	3	4	5
Interest				
Rate	Amount	Withdrawals	Closing Balance	Full signature of the Drawing Disbursing Officer/Pay & Accounts Officer.
6	7	8	9	10

## 14.2 Postal life Insurance Fund-Deduction of. -

In order to prepare the schedule on account of the deductions of postal life Insurance, a register in the following form should be kept which shall remain upto date: -

<u>Form to Register</u>		Name of	Designation	Monthly	Total	
Sl. No.	Policy No.	Policy Holder		Premium recoverable	Premium recoverable from the Subscriber	
				Pre-40	Pre-40	
1	2	3	4	5	6	7

The names of the holders are to entered in an alphabetical order having sufficient space at the end of each alphabet of future additions. In the case of an insurant having more than one policy, a separate entry is to be made in the register for each policy, whenever an intimation from the Director, PLI Calcutta about the issue of policy in favour of a subscriber or a last pay certificate in respect of the subscriber transferred from another office is received the drawing officer is to take a note of the particulars of policy in the register the name of the office from which the Subscriber has been transferred is to be noted in the remarks column whenever subscriber is transferred to another office or his policy is discharged his name is to be strike off in the register with a suitable note in the remarks column. After the preparation of the monthly bills, the auditor concerned should checkup the recoveries shown in the bill on account of Postal Life Insurance Premium with register and see that recoveries have been effected correctly from all the insurants. The insurants whose premium are deducted from pay bills are to pay their premium in cash at the Post Office, the event of their quitting Government service by resignation, removal or retirement etc. The respective disbursing officers should issue, without avoidable delay, to the insurant concerned a certificate in the prescribed form.

[Authority: - C & AG's Case No. B (D)-7-3-(57-58)]

### 14.3.1 IA & AD Benevolent Fund. –

Indian Audit and Accounts Department Benevolent Fund Rules and Regulations (as amended upto December 1981) are applicable to the members of this fund. The Comptroller and Auditor General of India shall be the protector of this Fund.

The Comptroller and Auditor General of India, shall be the protector of this Fund.

### 14.3.2 **Membership. -**

Any employee working in the IA & AD as on deputation to other department etc. can become a member of this fund. Persons willing to require membership of this fund will have to fill up a prescribed application form, Membership of the fund shall be current till the government servant pays his subscription towards benevolent fund. This membership will be terminated on non-payment of subscription for continuous six months or more. Any government servant can become a life member of the fund on payment of donation Rs. 150 or more. (Amended as per the decision of Committee held in August 1979)

### 14.3.3 **Relaxation of one year's continuous membership. -**

Powers have been delegated to the Regional Committees to relax 60 to 90 days short fall of the minimum one year's membership condition only in exceptional cases for grant assistance from the Fund.

(Authority: - C & AG's letter No. 724-NGE-V/5-B.F,187, dated 28 July 1988).

### 14.3.4 **Objects. –**

The following are the objects for establishing the fund: -

- (i) To provide relief to departmental employees in times of emergency and misfortune.
- (ii) To give financial assistance on relief to the widows / dependent family members or the deceased government servants, which is deemed necessary; generally this assistance is provided to the members of the Benevolent Fund but in special circumstances i.e. in cases of death or extreme misfortune, this can also be extended to non-members of the fund.
- (iii) To assist in the cases of serious illness or delivery cases;
- (iv) To start general and welfare activities for the benefit of employees.
- (v) To receive grant, donation, and interest and other amounts which are recoverable by the Benevolent fund etc.
- (vi) To implement the programs as envisaged by the committee.
- (vii) To purchase moveable or immovable property to take on lease, to hire or acquire or to sell or give them on lease etc.
- (viii) To deposit the fund amount in Bank accounts or to invest it.
- (ix) To provide educational assistance, to open Shishu Sadans for working women, to assist for higher education.
- (x) To provide financial assistance for repairs to houses damaged due to natural calamities.
- (xi) To provide assistance for getting of vocational education for wives and children of members of the fund.
- (xii) To provide loans to members of the fund and make recoveries given for the illness of family members.
- (xiii) Loans for the marriage of daughters; dependent sisters etc.
- (xiv) To provide assistance for purchase of sewing machines.
- (xv) To provide assistance on the birthday of mentally or orthopedically handicapped children.



#### 14.3.5 **Regional Committees. –**

In every region, there will be a Regional Committee, constituted with a view to control and implement the objects for the specified group of officer in the region.

Ordinarily, for each regional office, there will be one **Chairman** nominated by name or designation. The Accountant General (A & E) I will function as the Chairman with the following members of the Regional Committee-

- (1) Welfare officer of the office (Ex-offices)
- (2) One section officer
- (3) Three representative from Group 'C' employees (By election)
- (4) One representative from Group 'D' employees
- (5) One member from IA & AS Officers (To be nominated by Chairman)
- (6) One member from Accounts office/Audit Office (To be nominated by Chairman)  
and
- (7) One or two Assistant Audit Officers (To be nominated by Chairman)

The Chairman can increase the number of members of the committee subject to maximum of twelve. The tenure of elected members of the committee shall be for two years only unless he is removed by the chairman or he resigns from the post.

*(Authority: - C & AG's letter No. 683-NGE-V/5-BF/84, dated 9 August 1984)*

#### 14.3.6 **Work:-**

The scope of regional committee shall be as under: -

- (i) To recruit/increase the members of the fund.
- (ii) To collect the donation/subscription for fund;
- (iii) To maintain accounts;
- (iv) To control the activities of the fund according to the general instructions, rules and objects given by the Managing Committee;

#### 14.3.7 **Powers –** The regional committee shall have the following powers: -

- (i) To give financial assistance upto Rs. 2000 in case of death of the member of the fund or extreme calamities/disastrous situation.
- (ii) To provide assistance upto Rs. 1000 on death of a non-member government employee.
- (iii) To provide assistance as per instructions issued from time to time for giving money from relief fund;
- (iv) President has full powers to decide the emergent case on the recommendations of the regional committee.

### 14.3.8 Additional welfare Schemes: -

- (i) Half of the accumulated money will be invested by the Regional committee of the specified area for proposed welfare schemes.
- (ii) With a view to give in centre for enrolment of new membership of the benevolent fund, the benefits available under the various welfare schemes are limited to such members of the fund, who have contributed towards the fund for at least one year or is a life member.

### 14.3.9 Educational assistance. -

Grant of assistance under additional welfare measures scheme which permits grant of recurring (monthly) and non-recurring (Lump-sum) assistance to the members of the Benevolent Fund and their spouses and dependent children for tuition fees, purchase of books, expensive instruments, admission and examination fees etc. has been revised to the extent shown below and extended to such of the members drawing pay not exceeding Rs. 2040 per month.

#### (i) In respect of members of the Benevolent Fund

		Recurring	Non-recurring
		For tuition fees and other obligatory charges per month	For books expensive instruments, admission and examination fees & hostel charges etc.
		Rs.	Rs.
a	For matriculation Intermediate and other equivalent courses.	10	200
b	For graduation	15	350

#### (ii) In respect of wives and dependent children for studies in: -

a	Lower classes upto middle standard	5	150
b	Matriculation, S.S.L.C. or Higher Secondary	10	200
c	Intermediate, Pre-University, Pre-Medical, pre-Engineering.	10	250
d	Degree classes other than those mentioned below	15	300
e	Post graduate course in Arts, Science or Commerce undertaken by First/Second class graduates only	20	500
f	Degree courses in Veterinary science, specialized course in Animal Husbandry and Dairy and post graduation or research courses in Agriculture Business Administration.	25	500
g	Medical, Engineering and Technical colleges for	50	1250

	degree courses (including all degree courses in Ayurvedic and Homoeopathic medicines)		
h	Diploma course in Polytechnics schools of arts etc.	25	400
i	Other vocational or craft courses of short duration (normally ranging from 3 to 6)	15	250

(Subject to a maximum of Rs 75)

**Note.** – (i) Guide books for school going children can also be purchased out of financial assistance meant for purchase of books.

(ii) Wards of members of the fund drawing pay upto Rs. 3500 per month who secure position in the merit list of the secondary or higher secondary examination conducted by Board or University can be granted recurring grant of Rs. 100 per month for a period of two years for pursuance of higher studies subject to the general conditions governing the grant of assistance for educational purposes.

(iii) Regional committees can also grant loan upto Rs. 5000 in each case for higher technical professional courses for sons and daughters of members drawing pay upto Rs. 3500 per month.

(iv) Other conditions for grant of educational assistance will, however, remain to be the same as in existence.

(Authority: - C & AG's letter No, 724-NGE-V/5-BF/87, dated 28 July 1988)

#### 14.3.10 **Loan or partial Grant for purchase of sewing machines. -**

The amount of assistance has been raised from Rs. 200 to 500.

#### 14.3.11 **Assistance in case of mentally retarded 100%Physically handicapped / spastic child. -**

Grant upto Rs. 100 per month for the expenditure incurred on education and other facilities whichever, is less may be paid only to the member.

(Authority: - C & AG's letter No.724-NGE-V/5-BF/87, dated 28 July 1988)

#### 14.3.12 **Meetings**– The meetings of the Regional Committees are required to be held once in a month or from time to time.

14.3.13 **Quorum.** – The quorum for a meeting of the Regional committee is as under: -

- (i) President of the Regional committee,
- (ii) Any other four members.

The President will nominate any of the two members to work as Secretary and Treasurer of the Benevolent fund. Secretary shall be responsible for implementation of all the programmes of the committee. Treasurer will be responsible for keeping the money and maintaining the proper accounts and returns.

14.3.14 **Finance:** – The financial resources of the Benevolent fund shall be from formed the regular subscription of members, donations or voluntary donations by retiree government servants and well-wishers.

14.3.15 **Subscriptions:** - The head of the office shall recover from the members of the fund, subscription at the prescribed rates, as fixed from time to time from their pay. The following existing rates of monthly subscriptions from members are applicable: -

<b>Subscription per month</b>	
Group 'A'	Rs. 2.00 per month
Group 'B'	Rs. 1.50 paise per month
Group 'C'	Rs. 1.00 per month
Group 'D'	Rs. 0.50 paise per month

The Regional committee may, however, collect subscriptions at higher rate than those prescribed subject to the prior approval of the governing body. To attract more membership of the fund, the Regional committee should give wide coverage to the staff incumbers on the benefits under the various schemes of the Benevolent Fund through periodical circulars etc.

(Authority: - C & AG's letter No. 724 NGE- V/5-BF/87, dated 28 July 1988)

The amount so collected in the central pool shall be kept in the savings bank account of the State Bank of India or any other nationalized Bank in Joint Account or any or the two office bearers: -

(1) President (2) Vice-President (3) Secretary (4) Treasurer

**Imprest amount:** – The Regional committee can keep an imprest to the extent of 50% of collections or Rs. 7500 whichever is more for meeting emergent expenses and normal requirement of funds for providing assistance to members.

14.3.16 **Monthly Accounts.** – Treasurer of every Regional committee shall maintain the monthly accounts, which will be put up by him in the next monthly meeting of the committee. One copy of the monthly account shall be sent to the Treasurer of Headquarters office in the first week of next month.

**14.3.17 Annual accounts and Audit. –**

The annual accounts of the Regional committee should be prepared by the Treasurer by 31<sup>st</sup> March of the year. The President shall appoint an Auditor for checking the annual account of the fund. The auditors shall audit the annual accounts and shall prepare his reports by 31<sup>st</sup> May. The annual accounts of the fund and the Auditor's report shall be submitted to the Headquarters office by 31<sup>st</sup> July.

**14.3.18 Contingent expenditure. –**

The President/Chairman of the Regional committee is empowered to spend a sum of Rs. 50 at a time on contingent expenditure.

(Authority: - C & AG's letter No. 1936-NGE/Estt.II/4-B.F.77, dated 23 October 1979)

The Accountant General (A & E) I, shall preside the meetings of the Regional committee and not by any other officer.

(Authority: - C & AG's letter No. 268- NGE/ Estt. I/8-BF/82, dated 17 May 1982).

**14.4.1 Financial assistance from IA & AD Benevolent fund in cases of death of Government employees in harness.-**

In cases involving death in harness of a Government servant, whether members of the fund or not, the Regional committee if approached for this purpose can sanction financial assistance not exceeding Rs. 150 to relieve immediate distress. This limit has been raised and now the Regional committee can sanction an outright grant of Rs. 750 from members of the fund and to Rs. 500 for non-members in cases, involving death in harness of a government servant. Condition of one year's continuous membership under Rule-18-A of the Rules of the fund shall not apply in such cases.

(Authority: - C & AG's letter No. 854-NGE-V/BF/1-82, dated 15 October 1982)

**Coverage of Regional Committee at Gwalior. –**

The Regional committee of Benevolent fund at Gwalior shall function under the chairmanship of the Accountant General (A & E) I Madhya Pradesh, Gwalior, After the restructuring of cadres in IA & AD with effect from 1<sup>st</sup> March 1984, the existing Regional Committee of the IA & AD Benevolent Fund at Gwalior had continued to cover the staff members of the audit offices located at Gwalior viz.

- (1) A.G. (A & E) – I & II M.P. Gwalior
- (2) A.G. (Audit) – I, M.P. Gwalior
- (3) AG (Audit) II M.P. Bhopal, Branch office at Gwalior of

The office of the AG (Audit) –II at Bhopal will however, come under the chairmanship of the A.G (Audit)-II, M.P. Bhopal under the reconstituted Regional Committee, Bhopal.

(Authority: - C & AG's letter No. 447-NGE-V/31-BF/84, dated 2 April 1986 and letter No. 449-NGE-V/31-BF/84, dated 2<sup>nd</sup> April 1986)

**CHAPTER –XV**  
**Retirement and Pensionary benefits**

**15.1 General. –**

**15.1.1 Age of Retirement. –**

All employees of the department shall retire on attaining the age of 60 years. Staff may be granted extension by appropriate authority with the prior approval of the C & AG of India, if such extension is in public interest and the grounds therefore are recorded in writing. Such extension or re-employment beyond the age of superannuation may be granted only by the Comptroller & Audit General and that too in very exceptional circumstances and in any event not beyond the age of 62 years.

(Authority: - Para 300 of C & AG's M.S.O. (Adm.) (Vol. I) and GOI, DOP Trg. Notification No 25012/2/97 Estt. (A) dated 13-5-1998)

**15.1.2 Date of Retirement. –**

(a) From 1<sup>st</sup> November 1973, in the case of groups 'B', 'C' and 'D' (Now MTS) from 1<sup>st</sup> April 1974, in the case of group 'A' officers, the Central Government servants shall retire from service with effect from the afternoon of the last day of the month in which their date of retirement according to clause (a) or (b) (c) or (e) of F.R. 56 falls without prejudice to clauses (J), (K), (L) and (M) of that rule.

(Authority: - (i) Cabinet Secretary's Department of P & AR O.M. No. 33/12/73-Ests (A) dated 24 November 1973 and C & AG's Endt. No. 1148-Audit/97-73 dated 28 November 1973. (ii) G.I. MOF (DOE). OM. No. 33/12/73-Estt. (A) dated 2 May 1974 and C & AG's Endt. No. 774-Audit/97-73, dated 16 May 1974. )

(b) Where the date of birth is first of the month, the date of retirement on attaining the age of 60 years, shall be the afternoon of the last day of the preceding month.

(Authority: - GI. M.O. F.O.M. No. 33/12/73-Esst(A), dated 29 June 1974 received under C & AG's Endt. No. 1081-Audit/97-73, dated 3 July 1974). & GOI, DOP & Trg. Notification No.25012/2/97-Estt. (A) dated 13-5-98)

**15.1.3 (i) Grant of extension/replacement to Central Government Employees beyond the age of superannuation. –**

In the absence of specific orders to the contrary by the competent authority, a Government servant must retire on the due date. The date of superannuation of a Government servant is known in advance and ordinarily there should not be a question of failure to make arrangements for his release sufficiently in advance. IT is the responsibility of the administrative authority concerned to ensure that the Government servants under their control retire on the due date.

**Extension:** F.R.56 (d) states that no Government servant shall be granted extension of service beyond the age of 60 years. However, provisions exist in the rules to grant extension of service to certain

category of Government servants only. Therefore, it must be ensured that no Ministry/ Department should propose to grant extension in service unless the case is covered by the Rules.

**Re-employment:** No proposal for employing a government servant beyond the age of superannuation of 60 years shall be considered. It is also clarified that no person can be appointed/re-appointed to Central Government service after the age of superannuation of 60 years through contract.

(Authority:- GOI Min. of PPG&P DOPT OM No.26012/6/2002-Estt.(A) dated 9<sup>th</sup> December,2002)

**(ii) Hiring of retired officers/CAs/ICWAs on short term contract basis: -**

To engage retired officers/CAs/ICWAs on short term contract basis against vacancies to a certain extent, the guidelines are given below-

**1. Extent of vacancies that can be filled up:**

Office	Persons eligible for hiring on short term contract basis	Extent of vacancies in SAO/AO/AAO cadre that can be filled up
Training Institutes (NAAA, ICED and RTIs/RTCs)	Retired SAO/AO/AAO	100%
Commercial Audit Offices	Retired SAO/AO/AAO failing which CAs and then ICWAs	10%
Other offices	Retired SAO/AO/AAO	10%

**2. Eligibility:** Retired SAOs/AOs shall be eligible for hiring against the vacancies in the cadres of SAO/AO and AAO. Retired AAOs shall be eligible for hiring against the vacancies in the cadre of AAO only. Non-SAS passed candidates shall not be eligible for hiring on short term contract basis. CAs/ICWAs shall be hired only by Commercial Audit Offices in the case of non-availability of retired officers.

**3. Tenure and age limit:** The retired officers/CAs/ICWAs can be hired on a short term contract basis initially up to a period of 11 months. The maximum number of terms shall be restricted to three. Further, no retired officers/CAs/ICWAs shall be hired on short term contract basis beyond the age of 64 years.

**4. Remuneration payable:**

(A) The retired officers/CAs/ICWAs shall be paid fixed remuneration at the rates indicated against each:

S.No.	Hired against the vacancy in the cadre of	Remuneration per month
(i)	SAO/AO	Rs.25,000/-
(ii)	AAO	Rs.20,000/-
(iii)	CAs/CMAs hired against the vacancies in SAO/AO/AAO cadres in Commercial Audit Officers	Rs.30,000/-

(B) The retired officers/CAs/ICWAs hired short term contract basis will not be entitled for perquisites such as house rent allowance, residential accommodation, dearness allowance and transport allowance.

(c) In case where retired officers are hired on short term contract basis on a post lower than from which they retired, the remuneration payable to them shall be of the lower post only.

**5. Leave:** The retired officers/CAs/ICWAs hired on short term contract basis shall not be entitled to any kind of leave. However, absence during curfew, bandh, strike should be dealt with in a similar way as in the case of serving officers/officials as these are events beyond the control of any individual. If retired officers/CAs/ICWAs hired on short term contract basis remain absent on any working day in a month for reasons other than those indicated above, his/her remuneration shall be deducted on pro-rata basis as under:

$$\frac{\text{Fixed monthly remuneration}}{22} \times \text{No. of days of absence on working days}$$

#### **6. Duties assignable and other conditions:**

(a) Retired officers shall, as far as possible, not be deputed on field audit duties / inspection. In case of exigencies, if the situation so demands, they may be deputed on field audit duties and TA/DA shall be paid as per existing rules in accordance with the Grade Pay of the post against which they have been hired. Even in such cases, they shall not issue any audit / inspection memo which will be issued by a regular officer only.

(b) The CAs and ICWAs can be engaged only for very specific research oriented tasks and in areas of non-sensitive audit. The hired CAs and ICWAs shall be kept away from the auditee offices and shall not have direct interface with them. Moreover, in all such cases, it needs to be ensured that confidentiality of audit process/audit information is not compromised and there is no possibility of conflict of interest.

(c) Retired officers/CAs/ICWAs hired on short term contract basis are not authorized to either write or review the APARs of regular staff. In such cases, the officer just above the regular employee in the hierarchy will act as the Reporting Officer/Reviewing Officer.

(d) Where considered necessary, the Heads of Department may issue suitable Identity Cards to the retired officers/CAs/ICWAs hired on short term contract basis.

#### **7. Procedure for hiring:**

##### **A. Retired officers**

(a) The concerned offices shall invite applications from the retired personnel interested in taking up short term assignments by notifying their requirements through the local office notice boards and office website.



- (b) A committee comprising of three Group Officers, nominated by the concerned Head of the Department, would go through the applications received and draw up panels for each cadre based on the grading in the APARs, work experience in required field etc. The recommendations of the Committee shall be submitted to the Head of the Department.
- (c) The Head of the Department, after satisfying himself/herself about the justifications of the proposal, compliance with the selection process and other conditions and the suitability of the individual(s) recommended by the Committee, shall forward the proposal to his/her controlling DAI/ADAI for approval.
- (d) After the approval of the DAI/ADAI, the concerned functional wing shall convey the approval to the concerned office, which shall then seek budget allocation under the head 'Professional Services' from the Headquarters office. The functional wing shall also send a copy of the sanction with relevant details to the Staff Wing of Headquarters.

#### **B. CAs/ICWAs**

- (a) First preference for hiring would be given to retired SAOs/AOs/AAOs. Only in case the retired SAOs/AOs/AAOs are not available, CAs and thereafter ICWAs shall be considered.
- (b) The Commercial Audit Offices desirous of hiring CAs/ICWAs on short term contract basis shall define the scope of work, time frame and number of CAs/ICWAs to be hired.
- (c) The Commercial Audit Offices shall invite applications for hiring of CAs/ICWAs after obtaining approval of the DAI (Comml). The applications may be invited by placing a notice on the office notice board and the office website with a copy to the local chapter of the ICAI and ICAI.
- (d) The applications received would be scrutinized by a Committee of three Group Officers. If more CAs apply than the number of vacancies, the marks scored by them in their CA exam and their experience would be the basis for their selection. The selection of ICWAs shall also be done on the similar lines.
- (e) The recommendations of the Committee to hire CAs/ICWAs shall be submitted to the Head of the Department.
- (f) The Head of Department, after satisfying himself/herself about the justification of the proposal, compliance with the selection process and other conditions and the suitability of the individual(s) recommended by the Committee, shall forward the proposal to the DAI (Comml.) for approval.
- (g) After the approval of the DAI (Comml.), the concerned functional wing shall convey the approval to the concerned office, which shall then seek budget allocation under the head 'Professional Services' from the Headquarters office. The Commercial Wing shall also send a copy of the sanction with relevant details to the Staff Wing of Headquarters.

8. Any exception to the criteria mentioned above for hiring of retired officers/CAs/ICWAs on short term contract basis shall be with the prior approval of the Deputy Comptroller and Auditor General.
9. All the concerned offices shall submit a half-yearly return to the Headquarters (Staff Wing) latest by 10<sup>th</sup> October for the period from April to September and 10<sup>th</sup> April for the period from October to March each year in the prescribed format as per **Annexure**.
10. These guidelines supersede all the existing guidelines on the subject.
11. These guidelines shall be applicable with effect from April 1, 2015.

**Statement of hiring of retired officers/CAs/ICWAs on short term contract basis****1. Name of the office:****2. Period for which the report concerns:****3. Detailed position:**

Sl. No.	Name of the retired officer/ CA/ICWA	Designation and date of retirement in respect of retired officer	Initial date of hiring on short term contract basis	Whether Ist or 2 <sup>nd</sup> or 3 <sup>rd</sup> term for hiring	Post against which hired	Budget allocation under the head 'Professional Services for the financial year'	Actual expenditure during the half-year		
							Remuneration paid	TA/DA if any	Total

(Authority: - CAGs Circular No.06-2015 No.150-Staff (App)/22-2012, dated 10.03.2015)

**(iii) Revision of remuneration payable to retired officers/CAs/CMAs hire on short term contract basis.**

The retired officers/CAs/ICWAs hired on short term contract basis shall henceforth be paid fixed remuneration at the following rates:

S.No.	Hired against the vacancy in the cadre of	Revised Remuneration
(i)	SAO/AO	Rs.37,500/-
(ii)	AAO	Rs.30,000/-
(iii)	CAs/CMAs hired against the vacancies in SAO/AO/AAO cadres in Commercial Audit Officers	Rs.45,000/-

Above remuneration will be effective from the date of issue of this order.

(Authority: - CAGs order No.1030-Staff (App)/22-2012, dated 15.12.2015)

#### 15.1.4. Voluntary retirement for Central Government Employees. –

Government Servant may be allowed to retire voluntarily after 20 years of qualifying service on proportionate pension and gratuity with a weightage of upto 5 years towards qualifying service, where applicable. The following instructions regulate the voluntary retirement of Central Government Servants: -

(i) Government servants who have put in not less than 20 years qualifying service may, by giving notice of three months in writing to the appointing authority, retire from service voluntarily. The government does not have the reciprocal right to retire govt. servants on its own under this scheme.

(ii) The benefit of retiring pension will be admissible to government servants retiring under this scheme.

(iii) A notice of less than 3 months may also be accepted by the appointing authority in deserving cases, with the concurrence of the Ministry of Finance.

(iv) If a government servant retires under the scheme of voluntary retirement while he is on leave not due, without retiring to duty, the retirement shall take effect from the date of commencement of leave not due and the leave salary paid in respect of such leave not due shall be recovered as provided in Rule 31 of the C.C.S (Leave) Rules, 1972.

(v) Before a government servant gives notice of voluntary retirement with reference to these instructions, he should satisfy himself by means of a reference to the appropriate administrative authority that he has, in fact completed 20 year's service qualifying for pension.

(vi) A notice of voluntary retirement may be withdrawn subsequently only with the approval of the appointing authority provided the request for such withdrawal is made before the expiry of the notice.

(vii) A notice of voluntary retirement given after completion of 20 year's qualifying service will require acceptance by the appointing authority, if the date of retirement on the expiry of the notice would be earlier than the date on which the government servant concerned could have retired voluntarily under the existing rules applicable to him.

(viii) While granting proportionate pension to a government servant retiring voluntarily under this scheme, weightage of up to five years would be given as an addition to the qualifying service actually rendered by him. The grant of weightage of five years will, however, be subject to the following conditions: -

- (a) The total qualifying service after allowing the weightage should not, in any event, exceed 30 year's qualifying service; and

- (b) The total qualifying service after giving the weightage should not exceed the qualifying service, which he would have had retired voluntarily at the lowest age/minimum service limit applicable to him for voluntary retirement prescribed.
- (ix) The weightage given under this scheme will be only an addition to the qualifying service for purposes of pension and gratuity. It will not entitle the government servant retiring voluntarily to any notional fixation of pay for purposes of calculating the pension and gratuity which will be based on the actual emoluments calculated with reference to the date of retirement.
- (x) The amount of pension to be granted after giving the weightage will be subject to the provision of Rule 6 of the C.C.S (Pension) Rules, 1972. The Pension will also be subject to the provision of Rule 8 and 9 of these rules.
- (xi) The scheme of voluntary retirement under these orders will not apply to those who retire voluntarily under the provisions of Rule 29 of the C.C.S (Pension) Rules, 1972.
- (xii) The scheme of voluntary retirement, will also not apply to those government servants on deputation to autonomous bodies/public sector undertakings etc. who propose to get absorbed in the autonomous bodies/public undertakings etc.
- (xiii) A government servant giving notice of voluntary retirement may also apply, before the expiry of the notice for the leave standing to his credit which may be granted to him to run concurrently with the period of notice. The period of leave, if any, extending beyond the date of retirement on expiry of notice but not extending beyond the date on which the government servant should have retired on attaining the age of superannuation, may be allowed as terminal leave as per rule 39 (6) of the C.C.S (Leave) Rules, 1972. The leave salary for such terminal leave shall be payable in accordance with the provisions of the Paras of M.O.F. (DOE) OM. No. 16 (1)-E.IV (A)/76, dated 24 December 1976.
- (xiv) Group 'A' government servant servants retiring voluntarily would continue to be subject to the provisions of the Pension Rules, relating to the post-retirement commercial employment.
- (Authority: - C AG's Endt. No. 1016-Audit 2-77 (48), dated 29 December 1977)
- (xv) In view of revised provisions for computation of pension, the extant benefit of adding years of qualifying service for the purpose of computation of pension shall stand withdrawn with effect from the date of issue of this O.M. Rules, 29, 30, 48-B and 48-C of the CCS (Pension) Rules, 1972 shall stand modified to this extent.

(G.I., Dept. of Pen. & P.W., O.M.F. No. 38/37/08-P&PW. (A), dated the 2<sup>nd</sup> September, 2008)

### 15.1.5 **Extra Ordinary Leave:**

The Extra Ordinary Leave of any kind cannot be termed as leave standing to the credit of a government servant and therefore it cannot run concurrently with the period of notice given by him for seeking voluntary retirement. A Government servant giving notice of voluntary retirement may also apply, before the expiry of the notice, for the leave standing to his credit which may be granted to him to run concurrently with the period of notice. Extra Ordinary Leave is not termed as leave standing to his credit and therefore, it cannot run concurrently with period of notice given by him for seeking voluntary retirement. In case, a Government servant applies for Voluntary Retirement while already on Extra Ordinary Leave other than on medical ground, the notice period need not be insisted upon and his request may be accepted with immediate effect, provided he is clear from vigilance angle. However, if a Government servant while already on extra Ordinary Leave on medical ground, applies for Voluntary Retirement, the notice period, if any, given may be accepted and he may be allowed to retire after the expiry of the notice period subject to vigilance clearance.

(Authority: - C & AG's Endt. No. 571-Audit-I/80-85/1-85 (70) dated 2 August 1985).and Dept. of Per. & Trg., O.M. No.25013/3/2003-Estt. (A), dated the 17<sup>th</sup> June.2003)

### 15.1.6 **Grant of permission to temporary employees to seek voluntary retirement from service after they complete 20 years of service. –**

(A) The benefit of the scheme of voluntary retirement has been extended to those temporary government servants who have completed continuous service of 20 years or more. The various terms and conditions of voluntary retirement have also been extended to those temporary government servants who have completed continuous service of 20 years qualifying service.

(Authority: - C & AG's Endt. No. 779-Audit-J/80-86/11-86 (130) dated 7 November 1986).

### (B) **No distinction between permanent and temporary employees in the application of Pension Rules –**

(i) Confirmation will be made only once in the service of an official which will be in the entry grade.

(ii) Confirmation is delinked from the availability of permanent vacancy in the grade. In other words, an officer who has successfully completed the probation may be considered for conformation.

(iii) Since all the persons who complete probation in the first appointment will be declared as permanent, the present distinction between permanent and temporary employees for grant of pension and other pensioner benefits will cease to exist.

(Authority: - G.I., Dept. of Per. & Trg. O.M. No. 18011/1/86-Estt. (d), dated the 28<sup>th</sup> March, 1988- 4.1 (A) and 4.4)

### 15.1.7 **Relinquishment of charge by a retiring government servant : –**

A government servant shall retire from service with effect from the afternoon of the last day of the month in which his/her date of retirement falls. The retiring government servant should formally relinquish charge of office in the afternoon of that day itself even if it happens to be a closed holiday. The charge may be made over by the retiring officer to the next senior officer (in the absence of the relieving officer) of the department present, on the close of the previous working day on the analogy of government of India's decision No. (13) below Rule 78 of General Financial Rules. The actual relinquishment of charge of officer shall be made in the prescribed form on the last day of service for which the physical presence of the officer in the need not be insisted upon.

(Authority: - C AG's Endt. No. 125 Codes-I/84-75 (Group IV) dated 18 April 1977)

### 15.1.8 **Revised Pension Rules. –**

**(I) Date of effect.** – The revised provisions have been made applicable to government servants who retire/die in harness on or after 1<sup>st</sup> January 1986.

**(II) Emolument.** – The term 'emoluments' for the purpose of calculating various retirement and death benefits shall mean basic pay as defined in FR 9 (21) (a) (i) which the government servant was receiving immediately before his retirement or on the date of his death. Similarly, The term, average emoluments shall be determined with reference to emoluments drawn by a government servant during the last ten months of his service. Pay means 'Pay, in revised scale of pay promulgated under the C.C.S (Revised Pay) Rules, 1986'.

### **(III) Pension. –**

**(a)** The service gratuity for qualifying service of less than ten years shall be calculated at uniform rate of half month's emoluments for every completed six monthly period of service instead of the rates specified in the Table below sub-rule (1) of Rule 49 of the Pension Rules.

**(b)** Pension shall be calculated at 50 percent of the average emoluments in all cases instead of under the slab formula given in clause (a) of sub-rule (2) of Rule 49 of the pension rules and shall be subject to a minimum of Rs. 375 per month and maximum of Rs. 4, 500 per month.

### **(c) Minimum and maximum amount of pension enhanced from 1.1.1996: -**

Pension shall continue to be calculated at 50% of the average emoluments in all cases and shall be, subject to minimum of Rs, 1,275 per month and maximum of up to 50% of the highest pay applicable in the Central Government, which is Rs. 30,000 per month since 1<sup>st</sup> January, 1996, but the full pension in no case shall be less than 50% of minimum of the revised scale of pay introduced with effect from 1<sup>st</sup> January, 1996 for the post last held by the employee at the time of his retirement. However, such pension will be suitably reduced *pro rata*, where the pensioner has less than the maximum required service for full pension as per the rule (Rule 49 of CCS (Pension) Rules, 1972) applicable to the pensioner as on the date of his/her superannuation/retirement and in no case it will be

less than Rs. 1,275 p.m. Accordingly, the provisions of Clauses (a) and (b) of sub-rule (2) of Rule 49 of the Pension Rules shall stand modified. The other provisions contained in Rule 49 shall continue to apply.

The revised provisions as per these orders shall apply to Government servants who retire on or after 1-1-1996.

(Authority: - G.I., Dept. of P. & P.W., O.M. No.F.45/86/97-P. & P.W. (A)-Part – I dated the 27<sup>th</sup> October, 1997 and O.M. No. 45/10/98-P & P.W. (A), dated the 17<sup>th</sup> December, 1998)

**(d)** Since 50% of Dearness Allowance converted into Dearness pay is counted for retirement benefits from 1.4.2004, pension/family pension shall be calculated at 50% and 30% respectively of Pay *plus* Dearness Pay subject to minimum of Rs. 1,913 and maximum of 50% and 30% respectively of the highest Pay *plus* Dearness Pay in the Government. Provisions contained in O.M. dated 27-10-1997 (*order (c) above*), therefore, stand amended to this extent.

(Authority: - G.I., Dept. of P. & P.W. No. 42/2/2004-P&PW (G) dated the 15<sup>th</sup> March, 2004)

**(e) Minimum and maximum amount of pension enhanced from 1-1-2006. –**

**(i)** Linkage of full pension with 33 years of qualifying service shall be dispensed with. Once a Government servant has rendered the minimum qualifying service of twenty years, pension shall be paid at 50% of the emoluments or average emoluments received during the last 10 months, whichever is more beneficial to him.

**(ii)** In case where Government's servant becomes entitled to pension on completion of 10 years of qualifying service in accordance with Rule 49 (2) of the CCS (Pension) Rules, 1972, pension in those cases shall also be paid at 50% of the emoluments or average emoluments, whichever is more beneficial to the Government servant.

The revised provisions for calculation of pension in Para (i) and Para (ii) above shall come into force with effect from the date of issue of this O.M. and shall be applicable to Government servants retiring on or after that date. The Government servants who have retired on or after 1-1-2006 but before the date of issue of this O.M will continue to be governed by the Rules/orders which were in force immediately before coming into effect of these orders.

The amount of pension shall be subject to **a minimum of Rs. 3,500 and maximum up to 50% of highest pay** in the Government (The highest pay in the Government is Rs. 90,000 since 1-1-2006).

(Authority: - G. I. Dept. of P & P.W., O.M. No. 38/37/08-P. & P.W. (A), dated the 2<sup>nd</sup> September, 2008 and G. I. Dept. of Pen. & P. W., O.M. No, 38/37/08-P. & P.W. (A), dated the 10<sup>th</sup> December 2009)

**(IV) Commutation of additional Pension: -**

(a) Additional Pension, if any, becoming due as a result of these orders will also qualify for commutation. Pensioners can commute upto one-third of the additional pension (difference) if they so desire.

(b) A Government servant who retire on or after 1.1.1996 are entitled to commute for a lump-sum payment up to 40% of his pension. Accordingly, provisions of sub-rules 5 (1) and 5 (2) of CCS (Commutation of Pension) Rules, 1981, shall stand modified. The other provision of these Rules shall continue to apply.



These orders shall apply to Government servants who retire on or after 01-01-1996.

(Authority: - G.I., Dept. of Pen. & P.W., O.M. No. F. 45/86/97-P.W. (A) – Part-I, dated the 27<sup>th</sup> October, 1997)

**(V) Retirement gratuity/death gratuity. –**

(a) In the case of a government servant who had completed five years of qualifying service, retirement gratuity on retirement shall be paid equal to one-fourth of his emoluments for each completed six monthly period of the qualifying service, subject to a maximum of 16 ½ times, the emoluments, provided that the amount of retirement gratuity payable, shall in no case, exceed one lakh rupees. There will also be no reckonable emoluments for calculating the gratuity.

(Authority: - G.I.MOP, PG and P, DOP and P.W. OM. No. 2/1/87-PIC-II dated 14 April 1987 and C & AG's Endt. No 40 Audit-I/105-86/11-87 (76), dated 28 April 1987)

1. The limit of retirement gratuity or death gratuity has been increased to two lakh and fifty thousand rupees from 1<sup>st</sup> April, 1995, 3.5 lakh from 1-1-1996 and 10 lakh from 1-1-2006.

(b) In the event of death in harness, the death gratuity shall be admissible at the following rates-

<b>Length of qualifying service</b>	<b>Rate of Death gratuity</b>
Less than one year.	2 times of emoluments.
One year of more but less than five years.	6 times of emoluments.
Five years or more but less than twenty years.	12 times of emoluments.
Twenty years or more.	Half of emoluments for every completed six monthly period of qualifying service subject to a maximum of 33 times. Provided that the amount of death gratuity shall in no case exceed one lakh rupees. <b>The limit of retirement gratuity or death gratuity has been increased to two lakh and fifty thousand rupees from 1<sup>st</sup> April, 1995, 3.5 lakh from 1-1-1996 and 10 lakh from 1-1-2006 respectively.</b>

(Authority: - G.I. Dept. of P. & PW., O.M. No. 38/37/08-P & P. W. (A). dated the 2<sup>nd</sup> September, 2008)  
There will be no ceiling on reckonable emoluments for calculating the gratuity.

(c) Family pension shall be calculated at uniform rate of 30% of basic pay in all cases instead of slab system and shall be, subject to a minimum of Rs. 1275 per month with effect from 01-01-1996 (Rs. 1913 with effect from 01-04-2004) per month and a maximum of 30% of the highest pay in the government.

(Authority: - G. I. Dept. of P & P.W., O.M. No. F. 45/86/97-P. P.W. (A), Part-1 dated the 27<sup>th</sup> October, 1997, Para. 7.1 as amended by O.M. No. 42/2/2004-P&PW (G), dated the 15<sup>th</sup> March, 2004.)

**(VI) Family Pension. –**

The rate of family pension mentioned under sub-rule (2) of Rule 54 of the Pension Rules shall be reviewed as follows: -

These will be inclusive of dearness relief upto average consumer price index (CPI) 608.

<b>Basic pay per month</b>	<b>Rate of family pension per month inclusive of dearness relief upto average Consumer Price Index 608.</b>
Not exceeding Rs. 1500/-	30% of basic pay subject to a minimum of Rs.375 per month.
Exceeding Rs. 1500/- but not exceeding Rs. 3000	20% of basic pay subject to a minimum of Rs.450 per month.
Exceeding Rs. 3000/-	15% of basic pay subject to a minimum of Rs.600 and a maximum of Rs.1250 per month.

**(Authority:** - GI. MOP, PG and P, DOP and P.W. OM. No. 2/1/87-PIC-II dated 14 April 1987 and C & AG's Endt. No 40 Audit-I/105-86/11-87 (76), dated 28 April 1987)

**(VII)** In the case of Government servants who have opted for the revised scales of pay and retire within 10 months from the date of coming over to the revised scale, 'average pay' for 10 months period preceding retirement shall be calculated by taking into account the pay as follows: -

(a) For the period during which pay is drawn in pre-revised scale basic pay plus actual dearness allowance, additional dearness allowance, adhoc dearness allowance and interim relief appropriate to the basic pay at the rates in force on 31<sup>st</sup> December 1985, drawn during the relevant period; and

(b) For the period during which pay is drawn in revised scale basic pay-in the revised scales.

(Authority: - GI. MOP, PG and P, DOP and P.W. OM. No. 2/1/87 PIC-II, 14 April 1987 and C & AG's Endt. No.40-Audit-I/105-86/11-87 (76), dated 28 April 1987)

(c) Family Pension shall be calculated at a uniform rate of 30% of basic pay in all cases instead of slab system and shall be, subject to a minimum of Rs. 1275 per month w.e.f. 1.1.1996 ( Rs.1913 with effect from 1-04-2004 per month) and a maximum of 30% of the highest pay in the Government.

(Authority: - G.I. Dept. of P. & P.W., O.M. No. F. 45/86/97-P&P.W. (A), Part-I, dated the 27<sup>th</sup> October 1997. Para 7.1 as amended by O.M. No. 42/2/2004-P. & P.W (G), dated 15<sup>th</sup> March 2004)

**(d) (i) Family Pension from 01-01-2006: -**

Family pension shall be calculated at uniform rate of 30% of basic pay in all cases and shall be subject to a minimum of Rs. 3500 p.m. and maximum of 30% of the highest pay in the Government.(The highest pay in the Government is Rs. 90,000 since 01-01-2006), Rules 54 (2) relating to Family Pension, 1964 under Pension Rules shall stand modified to this extent.

**(ii) The enhanced family pension: -**

The enhanced family pension under Rule 54 (3) (a) (i) shall be payable to the family of a Government servant who dies in service from the date of death of the Government servant for a period of ten years, without any upper age limit. Rule 54 (3) (a) (i) shall stand modified to this extent. There will be no change in the period for payment of enhanced family pension to the family in the case of death of a pensioner.

(iii) The quantum of family pension available to the old family pensioners shall be increased as follows: -

<b>Age of family pensioner</b>	<b>Additional quantum of family pension</b>
From 80 years to less than 85 years	20% of basic family pension
From 85 years to less than 90 years	30% of basic family pension
From 90 years to less than 95 years	40% of basic family pension
From 95 years to less than 100 years	50% of basic family pension
100 years or more	100% of basic family pension

In case where a family pensioner is more than 80 years of age and his/her family pension is Rs 10,000 per month the pension will be shown as (i) Basic Family Pension =Rs10,000 and (ii) Additional Family Pension = Rs 2,000 p.m. The family pension on his/her attaining the age of 85 years will be shown as (i) Basic Family Pension = Rs 10,000 and (ii) Additional Pension = Rs 3,000 per month.

(Authority: - G.I., Dept. of pen. & P.W., F. No. 38/37/08-P&PW (A), dated the 2<sup>nd</sup> September 2008)

**15.1.9. Minimum pension and family pension. –**

Please see Para 15.1.8

**15.1.10. Grant to family pension to second living wife –**

Any second marriage by a Hindu male after the commencement of 1955 Act, during the life time of his first wife will be a nullity and will have no legal effect. Such a marriage cannot be valid on the ground of any custom. A custom opposed to an expressed provision of law is of no legal effect. The second wife will not be entitled to family pension as a legally wedded wife.

(Authority: - C& AG's letter No. 211-Audit-I/13-86, dated 4 March 1987)

**15.1.11 Rationalization of age limit for the purpose of entitlement of family pension for sons and unmarried daughters of government servant.**

Sons and unmarried daughters of a government servant may continue to get family pension upto the age of 25 years uniformly. An unmarried daughter shall become ineligible for family pension from the date she gets married. The family pension payable to a son or daughter shall be stopped, if he or she starts earning his or her livelihood, or attains the age of 25 years, whichever is earlier.

(Authority: - C AG's letter No. Audit-I/25-86/II-87 (160) dated 8 October 1987)

**15.1.12 Intimation to Central Government employees about their qualifying service. -**

A government servant on completing 25 years of service or on his being left with five years of service before the date of retirement, whichever is earlier, the Head of the office in consultation with the Accounts Officer, in accordance with the rules for the time being in force, verify the service rendered by such a government servant, determine the qualifying service and communicate to the Government employee (Form 24), the period of qualifying service so determined.

(Authority: - GI MO HA Department of P and PW No. 38/44/88-P&PW dated April 1988 received under C AG's Endt. No. 608-A.C. II/204-83, dated 15 June 1988)

**15.2 Processing of the pension cases. –**

**15.2.1 (a) Preparation of the list of government servants due for retirement. –**

- (i) The Head of the department shall have a list prepared every six months i.e. on 1<sup>st</sup> Jan and 1<sup>st</sup> July each year in respect of all government servants who are due to retire within next 24 to 30 months of that date.
- (ii) A copy of such list shall be supplied to Accounts officer concerned not later than 31<sup>st</sup> January and 31<sup>st</sup> July of that year, as the case may be.
- (iii) In case, the government servant is retiring for reasons other than by way of superannuation, the Head of the Office shall promptly inform the Accounts officer concerned as soon as the fact of such retirement become known to him.

(Authority: - Rule 56 of C.C.S (Pension) Rules, 1972)

**(b) Preparation of Pension papers. -**

The head of the office shall undertake the work of preparation of pension papers (From 7) two years before the date on which a government servant is due to retire on superannuation.

(Authority: -Rule 58 of C.C.S. (Pension) Rules, 1972)

**(c) Stages for completion of pension papers. -**

The Head of the office shall divide the period preparatory work of two years in the following three stages –

**First stage: –**

(i) *Verification of service* - The Head of the office shall go through the service book of the government servant and satisfy himself as to whether the certificates of verification for the entire service are recorded therein.

(ii) For the unverified portion or portions of service he shall arrange to verify the portion/portions of such service with reference to pay bills, Acquaintance Rolls or other relevant records and record necessary certificates in the Service Book.

(iii) If the service for any period is not capable of being verified in the manner specified in sub-clause (i) and sub-clause, (ii) that period of service having been rendered by the government servant in another office or department, a reference shall be made to the Head of the office in which the government servant is shown to have served during that period for the purpose of verification.

(iv) If any portion of the service rendered by government servant is not capable of being verified in the manner specified in sub-clause (i) or sub-clause (ii) or sub-clause (iii), the government servant shall be asked to file a written statement on plain paper stating that he had in fact rendered that period of service, and shall, as a foot note of the statement, make and subscribe to a declaration as to the truth of that statement, and shall in support of such declaration produce all documentary evidence and furnish all information which is in his power to produce or furnish.

(v) The head of the Office shall, after taking into consideration the facts in the written statements and the evidence produced and the information furnished by the government servant in support of the

said period of service, admit that portion of service as having been rendered for the purpose of calculating the pension of that government servant.

**Second stage: - Making good the omissions in the service book**

(i) The Head of the office while scrutinizing the certificates of verifications of service shall also identify, if there are any other omissions, imperfections or deficiencies which have a direct bearing on the determination of emoluments and the service qualifying for pension.

(ii) Every effort shall be made to complete the verification of service as in clause (a) and to make good the omissions, imperfections or deficiencies referred to in sub clause (i) of this clause. Any omissions, imperfections, or deficiencies including the portion of service shown as unverified in the service book which it has not been possible to verify in accordance with the procedure laid down in clause(a) shall be ignored and service qualifying for pension shall be determined on the basis of entries in service book.

**(iii) Calculation of average emoluments: -**

For the purpose of calculation of average emoluments, the Head of the office shall verify from the service book, the correctness of emoluments drawn or to be drawn during the last ten months of service. In order to ensure that the emoluments during the last ten months of service have been correctly shown in the service book, the head of the office may verify the correctness of the emoluments for the period of 24 months only preceding the date of retirement of Government servant and not for any period prior to that date any other omissions, imperfections or deficiencies which have a direct bearing on the determination of emoluments and the service qualifying for pension.

**Third stage: -**Eight months prior to the date of retirement of a government servant, the head of the office shall obtain form 4 and 5 from the government servant duty completed. Action under clause (a), (b) and (c) of sub-rule (i) shall be completed 8 months prior to the date of retirement of the government servant.

(Authority: - Rule 59 of C.C.S. (Pension) Rules, 1972)

**(d) Completion of pension papers: -**

The Head of the office shall complete part-I of form 7 not later than six months of the date of retirement of the government servant.

(Authority: - Rule 60 of C.C.S. (Pension) Rules, 1972)

**(e) Forwarding of pension papers –**

- (i) After complying with the requirements of the Rule 59 and Rule 60, the head of the office shall forward to the Pay and Accounts Officer Form 5 and Form 7 duly completed with a covering letter in form 8 along with service book of the government servant duly completed up to date and any other documents relied upon for the verification of services.
- (ii) The head of the office shall retain a copy of each of the forms referred to in sub-rule (i) for his records.
- (iii) Where the payment desired in another circle of accounting unit, the Head of the office shall send Form 7 in duplicate to the Pay and Account officer.
- (iv) The papers referred to in sub rule (1) shall be forwarded to the Pay and Accounts officer not later than 6 months before the date of the retirement of the government servant.

(Authority:- Rule 61 of C.C.S. (Pension), Rules 1972)

The retiring government servant shall submit the following papers to the Head of the office-

- (1) Form 5 in triplicate along with specimen signatures pass port size of joint photograph, personal identification marks etc.
- (2) Form –3 Details of family members.
- (3) Form-8 Nomination for benefits under Central Government Employees Group Insurance Scheme, 1980.
- (4) Form-1 Nomination for DCR gratuity.
- (5) Nomination under rule 7 of the C.C.S. (Commutation of Pension) Rules, 1981.
- (6) Form ‘A’ – Nomination under rule 5 of the payment of arrears of pension (Nomination) Rules, 1983 (in triplicate).
- (7) Form 1-‘A’ Form of application for commutation of a fraction of pension (in duplicate).

After necessary scrutiny of the forms determining the pension admissible etc, the Head of the office shall forward the following papers to the pay and Account Officer for checking and issue the final report-

- (i) Form –7 Form of assessing pension and gratuity ( in duplicate if the pension is desired in a different circle of audit).
- (ii) Service book of the retiring government servant.
- (iii) Calculation sheet of average emoluments.
- (iv) Attested specimen signatures (in duplicate), joint passport size photograph (in triplicate) and personal marks of identification (in duplicate).
- (v) Application for commutation.
- (vi) Nomination form for arrears of pension.

**(f) Authorising of Pension and Gratuity by the Pay and Account Officer-**

1. (a) On receipt of the pension papers, referred in Rule of C.C.S. (Pension) Rules 1972, the pay and account officer will apply the requisite checks record the encasement in part – II of Form –7 and assess the amount of Pension and Gratuity and issue the Pension Payment Order (PPO) not later than one

month in advance of the date of retirement of the government servant, if the Pension is payable in his circle of accounting unit.

(b) If the pension is payable at place outside the circle of accounting unit, the Accounts officer in charge Pension Audit Section, shall send the Pension Payment Order (PPO) along with a copy of Form 7 and the accounts encasement to the Accountant General (A & E)-II of the unit for arranging payment.

2. The amount of the gratuity as determined by the Pay and Accounts Officer under clause (a) of sub-rule (1) shall be intimated to the Head of the office with the remarks that amount of gratuity may be drawn and disbursed by the Head of the office to the retired government servant after adjusting government dues, if any.

3. The amount of the gratuity withheld under sub rule(5) of Rule 72 of C.C.S. ( Pension ) Rule 1972, shall be adjusted by the Head of the office against the outstanding license fee intimated by the Estate Management Branch and the balance if any, refunded to the retired Government Servant.

(Authority – Rule 65 of C.C.S. (Pension) Rules, 1972)

When the pension case is finalized by the Pay Accounts Officer, the Head of the office shall arrange for disbursement of the following claims of the pensioner:-

- (1) Commutation of pension.
- (2) Leave encashment
- (3) Payment under group insurance scheme
- (4) Death-Cum-Retirement gratuity.

#### 15.2.2 **Preparation of a pension calculation sheet-**

The head of office preparing the pension case of Central Government Employee should prepare in triplicate certified calculation sheet in the prescribed proforma and certify the sheet at the bottom and pass it on to the concern Pay & Accounts officer/Accounts officer along with the pension case. The Pay & Accounts Officer / Accounts officer while issuing the Pensionary authorisation, countersign the calculation sheet as certified by the Head of the office, retain one copy and forward one copy, as countersigned by him to the pensioner, along with the intimation of his having sent the Pension Payment Authority / PPO to the Accountant General /Pay and Accounts Officer etc. The third copy of the certified calculation sheet as countersigned by the Pay and Accounts officer / Accounts officer will be passed on by the Pay and Accounts Officer /Accounts officer to the Principal Audit Officer of the Ministry / Department concerned and the latter would record those calculation sheet as certified by the Head of the office and countersigned by the Pay and Accounts Officer / Accounts Officer in a guard file with a proper index. The Pension calculation sheet should be enclosed with each PPO in the following format: -

**PART - 1**

- (1) Name of the retiring government employee.
- (2) Father's / Husband's Name
- (3) Height
- (4) Mark of identification
- (5) Date of Birth
- (6) Service to which belongs (indicate name of organized service, if any otherwise say, General Central Service )
- (7) Particulars of the post at the time of the retirement-
  - (a) Name of the office
  - (b) Post held
  - (c) Whether the appointment mentioned above was under Government or outside the Government on Foreign Service terms?
- (8) Whether declared substantive in any post under the Central Government?
- (9) Date of beginning of service
- (10) Date of ending of service
- (11) Cause of ending of service
  - (a) Voluntary retirement on being declared surplus ( Rule 29 )
  - (b) Permanent absorption in Public Sector Undertaking / Autonomous Body ( Rule 37- A )
  - (c) Due to abolition of post (Rule 59)
  - (d) Superannuation ( Rule 35)
  - (e) Invalidment on medical ground ( Rule 38)
  - (f) Voluntary/Premature retirement at the initiative of the government servant ( under Rules 8,48-A and FR-56-k )
  - (g) Premature retirement at the initiative of the Government (Rule 48 or FR 56 (j) )
  - (h) Compulsory retirement (Rule 40 )
  - (i) Removal / dismissal from service (Rules 24 and 41 )
  - (j) Death
- (12) In the case of compulsory retirement, the order of the competent authority, whether pension may be allowed at full rates or at reduced rates and in case of reduced rates, the percentage at which it is to be allowed.
- (13) In case of removal/ dismissal from service whether orders of competent authority have been obtained for grant of compassionate allowance and if so, at what rate.
- (14) Particulars relating to military service, if any-
  - (a) Period of military service
  - (b) Terminal benefits drawn/ being drawn for military service
  - (c) Whether opted for counting of military service towards civil pension?
  - (d) If answer to (c) above is in the affirmative, whether the terminal benefits have been refunded
  - (e) In case of ex-servicemen who are eligible for family pension under the Armed Forces Rules, whether opted to retain family pension under the Armed Forces Rules or to draw family pension under the Civil Rules.



(15) Particulars relating to service in autonomous body, if any-

(a) Particulars of Services-

Name of Organization	Post held	Period	
		From	To

(b) Whether the above service is to be counted for pension?

(c) Whether the Autonomous Organisation has discharged its pensionary liability to the Central Government?

(16) Whether any departmental or judicial proceedings are pending against the retiring employees?

(16-A) Has the retiring Government servant worked in any of the Organisations mentioned in sub – rule (3-A) of Rule 8 of the Central Civil Services (Pension) Rules,1972 and whether the undertaking given by him in Form 26 has been placed on record?

(17) Qualifying services-

(a) Details of omission, imperfection or deficiencies in the Service Book which have been ignored [ under Rule 59 (1) (b) (ii) ]

(b) Period not counting as qualifying services –

(i) Boy services (2<sup>nd</sup> proviso to Rule 13)

(ii) Extraordinary Leave not counting as qualifying services (Rule 21)

(iii) Periods of suspension not treated as qualifying service (Rule 23)

(iv) Interruptions in service [Rule 27 (1)(b) and Rule 28(c)]

(v) Periods of foreign service with United Nations Bodies for which United Nations pension has been availed

(vi) Any other period not treated as qualifying service (give details)

(c) Additions to qualifying service-

(i) Military Service (Rule 19)

(ii) War services (Rule 20)

(iii) \*\*\*

(iv) \*\*\*

(v) Benefits of service in an Autonomous body (Rule 37)

(vi) \*\*\*

(d) Net qualifying service

(e) Qualifying service expressed in terms of completed six monthly periods (period of three months and over is treated as completed six monthly period)

(18) Emoluments-

(a) Emoluments drawn during 10 months preceding retirement-

From	To	Rate of Pay	Amount

(b) If the offer was on foreign service immediately preceding retirement, the national emoluments which he would have drawn under Government but for being on foreign services

(c) Average emoluments reckoned for pension

(d) Emoluments reckoned for retirement gratuity / death gratuity

(e) Emoluments reckoned for family pension.

(19) Date on which the retiring employee submitted his application for pension in Form 5.

(20) Complete and up-to-date details of the family as given in Form 3-

Sl. No.	Name of the member of the family	Date of birth	Relation with the government servant
1	2	3	4

(21) Whether nomination made for death gratuity / retirement gratuity?

(22) The date on which action intended to-

(a) Obtain the 'No Demand Certificate' from the directorate of estates as provided in (Rule 57)

(b) Assess the service and emoluments qualifying for person as provided in Rule 59 and

(c) Assess the Government dues other than the dues relating to the allotment of Government accommodation as provided in [Rule 73 (1)]

(23) Details of Government dues recoverable out of gratuity-

(a) License fee for Government accommodation [ see sub-rule (2),(3) and (4) of Rule 72]

(b) Dues referred to in Rule 73

(24) (a) Proposed pension / service gratuity

(b) Proposed dearness relief on pension (as on the date of retirement)

(c) Date from which pension is to commence.

(25) Rate of family pension-

(a) Enhanced rate

(b) Period for which family pension will be payable at enhanced rate

(c) Ordinary rate

(d) Date from which ordinary rate of family pension will be payable

(26) Amount of retirement gratuity / death gratuity.

(27) Commutation of pension-

(a) Whether simultaneously applied for commutation of pension with the pension application (applicable only in case of those who retire on superannuation pension)

(b) The portion of pension commuted

(c) Commuted value of pension

(d) Amount of residuary pension after deducting commuted portion

(e) Date from which reduced pension is payable.

(28) Name and address of bank / pension Accounting Office from where pension is to be drawn

(29) Head of Account to which pension and gratuity are debitible

(30) Post-retirement address of the retiree

Signature of the Head of the office

**PART II**

**(1)** Date of receipt of pension papers by the Accounts Officer from Head of Office

**(2)** Entitlements admitted-

**(A) Length of qualifying service**

**(B) Pension-**

(i) Class of pension

(ii) Amount of monthly pension

(iii) Date of commencement

**(C) Commutation of Pension-**

(i) Commuted value of portion of pension commuted, if any

(ii) Residuary pension after commutation

(iii) Date from which reduced pension is payable

(iv) Date of restoration of commuted portion of pension subject to the pensioner continuing to live

**(D) Retirement /Death Gratuity-**

(i) Total amount payable

(ii) Amount to be adjusted towards Government dues

(iii) Amount to be withheld for adjustment of unassisted dues

(iv) Net amount to be released immediately

**(E) Family Pension-**

(i) At enhanced rate

(ii) Period for which family pension at enhanced rate is payable

(iii) At normal rate

**(3)** Head of account to which the amount of pension, retirement / death gratuity and family pension are to be debited.

Accounts officer

**PENSION CALCULATION SHEET**  
**Revised Format**

1. Name
2. Designation
3. Date of birth
4. Date of entry in the Government service
5. Date of retirement
6. Length of qualifying service reckoned for pension / gratuity ( as indicated in PPO)
7. Emoluments drawn during the last 10 months.
8. (1) Average emoluments for pension ( as indicated in PPO)
- (2) Pension admissible

Calculation to be shown as follows-

$$\frac{\text{Average Emoluments}}{2} \times \frac{\text{Qualifying Service}}{66}$$

9. (1) Emoluments for gratuity (as indicated in PPO)
- (2) Retirement gratuity admissible

Calculation to be shown as follows:-

$$\frac{\text{Emoluments}}{4} \times \text{Qualifying Service}$$

10. (1) Emoluments for family pension ( as indicated in PPO )
- (2) Family Pension Admissible

Calculation to be shown as follows: -

(a) *Ordinary Family Pension* :

Pay last drawn      x      Prescribed % subject to prescribed  
minimum and maximum

(b) *Enhanced Family Pension* :

Family Pension at ordinary rate as at (a) above x 2, subject to prescribed  
minimum and maximum as per Rule 54.

Countersigned

Head of Office

**PAO**

[(Authority: - C & AG's Endt. NO. 1851- A.C. II / 158-84-II, dated September 1985) , [ G.I. Dept. of P. & P.W., O.M. No. 38/19/85-PU, dated the 2<sup>nd</sup> September, 1985 and corrigendum, dated the 7<sup>th</sup> February, 1986 and O.M. No, 38/24/91-P. & P.W. (F), dated the 22<sup>nd</sup> November, 1991.], [G.I. Dept. of Pen & P.W., Notification No. 38/84/89-P. & P.W. F dated 03.09.1993], [G.I. Dept. of Per. & Trg., Notification No. F. 27012/2/2007- Estt. (A), dated 31<sup>st</sup> March 2008 and Dept. of Pen & P.W OM No. 38/37/08- P&PW (A) dated 2<sup>nd</sup> September 2008)]

### 15.2.3 **Timely payment of Pension / Death gratuity and other retirement benefits-**

The following steps should be taken to ensure timely payment of claims to the retiring government servant-

- (i) Note to send him/her on to three months before retirement;
  - (ii) Sending completed forms to Pay and Accounts Officer before six months;
  - (iii) Issuing the Pension Payment Order (PPO) one month before retirement;
  - (iv) Verification of the last spell of service;
  - (v) Sanction of leave encashment;
  - (vi) (a) issuing no dues certificate and last pay certificates;  
(b) Issuing sanction to DCR Gratuity;
  - (vii) Issuing provisional pension and DCR Gratuity;
  - (viii) Submission of last pay certificate to the Pay and Accounts Officer; and
  - (ix) Issuing sanctions to commutation of pension, General Provident Fund and Insurance claims.
- (Authority :- GI MOP & P (DOP & AR) O. M. No. 38/9/87/ P & PW, dated 23 January 1987 and office order No. OE/xii/Pension/248, dated 3 June 1987)

### 15.2.4 **Payment of Provisional Pension / DCR Gratuity –**

The payment of pension and gratuity due to a retired Government Employee is assessed well in time and the Pension Payment Orders issued not later than one month in advance of the date of retirement. The Head of the office should take expeditious steps to sanction up to 100 percent of the Pension as Provisional pension and up to 100 percent of gratuity (withholding ten percent of gratuity) as provisional gratuity. The retiring employees should on their retirement normally receive the final sanction of pensionary benefits if any delay is anticipated, in issuing a final Pension Payment Order, at least the benefits of provisional pension and provisional gratuity should be allowed.

[(Authority: - C & AG's letter No. 251 A.C. II/2-86 dated 25<sup>th</sup> March 1987, G.I., Dept. of Pen. & P.W., Notification No. F. No. 20/16/1988-P & PW (F) dated the 7<sup>th</sup> April, 2010)]

### 15.2.5 **Rounding off the amount of DCR gratuity and commuted value of pension to whole rupees : -**

(i) The amount of death-cum-retiring gratuity and commuted value of pension as finally calculated should be rounded off to the next higher rupee.

(Authority: – C & AG's Endt. No. 98-A.C. II / 1-86 , dated 27 January 1986 )

(ii) Rounding off the service gratuity to the next higher rupee in the following items-

- (a) Total of pension, temporary increase and/or adhoc increase and adhoc relief ;
- (b) Total of anticipatory pension, temporary increase and/or adhoc increase and adhoc relief
- (c) Death-cum-Retirement gratuity ; and
- (d) Commuted value of pension.

The amount of service gratuity as finally calculated should also be rounded off to the next higher rupee.

(Authority: – C & AG's Endt. 1771-A.C. II / 1-86, dated 2<sup>nd</sup> October 1986)

### 15.2.6 **Length of qualifying service for retirement benefits-**

For the purpose of qualifying service, a fraction of a year equal to three months and above shall be treated as a completed one – half year and reckoned as qualifying service for determining the amount of pension.

(Authority: - C & AG's Endt. 421-Audit –I/63-83 (55), dated 18 July 1983).

### 15.2.7 **Payment of interest on delayed payment of Death-cum-retirement gratuity-**

#### (i) ***Interest may be allowed on delayed payments of gratuity as follows:-***

- |  |               |
|--|---------------|
| (a) Beyond three months and up to one year | 7% per annum  |
| (b) Beyond one year                        | 10% per annum |

Where the payment of DCRG has been delayed beyond three months from the date of retirement, an interest at the rate applicable to GPF deposits will be paid to retired/dependents of deceased Government servants w.e.f. 25.08.1994.

(Authority: - GOI, Deptt. of P&PW O.M. No. F.7/1/93-P&PW(R) dated 25.08.1994)

#### (ii) ***Payment of interest on delayed payments of DCR gratuity-***

To plug the lacuna in the procedure wherever found necessary or to take action against the recalcitrant staff who caused the delay in the payment of DCR gratuity involving loss to the government and harassment to the retired employees, it has been decided to delegate the powers of payment of interest on delayed payments of gratuity to the head of departments in respect of the staff working under their administrative control subject to the conditions laid down in Rule 68 of the C.C.S. (Pension) Rules, 1972.

(Authority: - C & AG's Endt. No. 679-accounts II/198-84, dated 18 April 1986)

### 15.2.8 **Payment of arrears of pension on the death of pensioner to his nominee-Nomination facilities-**

The amount of monthly pension is credited by the bank selected by the pensioner to the individual savings/current account of the pensioner. The restriction under the above scheme is that the account must be in the individual name of the pensioner and joint or an either or survivor basis account is not allowed when the account is in the individual name of the pensioner, the balance outstanding in the account cannot be transferred to anybody's account after demise of the pensioner. However, The Reserve Bank Of India have issued instructions allowing nomination facility to all depositors in respect of the deposits made by them in their individual capacity in the respective branches of the various public sector banks to avoid any hardship to the nominee survivor in getting payment of the balance outstanding in the account of the deceased account holder.

(Authority: - C & AG's letter no. 227-AC II/42-86, dated 5 February 1986 and No. 86- Audit – I/87-83/II/86 (15), dated 18 February 1986)

### 15.2.9 **Payment of arrears of Pension (Nomination) Rules, 1983 -**

1. These rules may be called the Payment of Arrears of Pension (Nomination) Rules, 1983
2. These rules shall apply to the Central Government pensioners who are in receipt of any pension under the rules which govern such pensioners and which is payable by the Government out of the consolidated fund of India.
3. In these rules, unless there is anything repugnant in the subject or context-
  - (a) 'Act' means the pension Act, 1871 (23 of 1871)
  - (b) 'Form' means a Form appended to the rules.
  - (c) 'Nomination' means nomination made under the rules.
  - (d) 'Pension Disbursing Authority' means the authority through whom pension is drawn and includes-

- (i) Branch of a public sector nominated public sector bank, or
- (ii) Treasury including sub-treasury, or
- (iii) Accounts Officer.

#### **4. Nominee of pensioner to receive arrears of Pension-**

Any pensioner to whom any pension is payable by Government out of the Consolidated Fund of India, may nominate any other person (herein after referred to as the nominee) in accordance with the provisions of rule 5 who shall receive, after the death of pensioner all money payable to pensioner on account of such pension, on before or after date of such nomination and which remain unpaid immediately before the death of pensioner.

#### **5. Nominations-**

(1) Every pensioner who has retire on or before the date of commencement of these rules shall nominate any person for the purpose of Rule 4 in form 'A' (Annexure- A) and submit it, in triplicate by personal service after taking receipt or by sending through registered post acknowledgement due to the respective pension disbursing authority through whom pension is drawn.

(2) Within thirty days of the receipt of the nomination in Form 'A' as referred to in sub-rule (1), the pension disbursing authority shall get the particulars of the pensioner, as mentioned in Form 'A' verify with reference to the available records and return to the pensioner, after obtaining a receipt thereof, the duplicate copy of the nomination in form 'a' duly attested by him or an officer authorised by him in this behalf. The triplicate copy shall be sent to the Accounts officer of the department from where the pensioner had retired while the original copy of the nomination shall be recorded.

(3) Every employee who is due to retire after the date of commencement of these rules shall submit the nomination, in triplicate, in Form 'A' to the Head of the Office of the department from where he is retiring within three months before or after the date of retirement.

(4) Within thirty days of the receipt of the nomination in Form 'A' under sub-rule 3, above, the Head of the Office shall get the particulars of the pensioners, as mentioned in Form 'A' verify with reference to the record of the establishment and return to the pensioner, after obtaining the receipt there of, a duplicate copy of the nomination in Form 'A', duly attested by him or by an officer authorized by him in this behalf. The triplicate copy duly attested, accepted shall be sent to the Accounts officer who shall pass it on to the pension disbursing authority along with the pension order. If the PPO has already been issued in a particular case. The nomination shall be sent separately quoting PPO number and other particulars of the pensioner to enable the pension disbursing authority to link it up with the PPO.

(5) A notice of modification of nomination including cases where a nominee pre-deceases the pensioner shall be submitted in triplicate in Form 'B' (Annexure B) to the Pension Disbursing Authority in the manner specified in sub-rule (1) and thereafter the provision of sub-rule (2) shall apply mutates-mutandis with modification as if it was made under sub-rule (1).

(6) A nomination or a fresh nomination or a notice of modification of nomination shall be signed by the pensioner or, if he is illiterate, shall bear his thumb impression given in the presence of two witnesses who shall also sign a declaration to that effect in the nomination, fresh nomination or notice of modification of nomination, as the case may be.

(7)Nomination, fresh nomination or notice of modification of nomination shall take effect from the date of receipt thereof by the Pension Disbursing Authority of the Head of Office, as the case may be.

**(6) Accepted nomination to be conclusive proof: -**

Accepted nomination made under Rule 5 and accepted by the Pension Disbursing Authority or the Head of the office, shall be conclusive proof with regard to the pension, nominated to receive arrears of pension of the pensioner under these rules.

**(7)** The arrears of pension payable under these rules shall be paid accordance with the provisions of the existing rules governing the mode of payment of pension.

(Authority: - G.I. Ministry of Home Affairs (DP& AR) Notification No. 26 (3) Pension Unit/82, dated 26 August 1983 and C & AG's Endt. No. Audit-I/105-82/(II) 87/(117), dated 3 August 1987)



**Annexure- A**

[Referred to in Para 15.2.9.5 (1)]

**Form 'A'**

Pension Disbursing Authority/Head of the office (Name of Bank/Treasury/Post Office/Accounts Officer etc.)  
(Place).....

I,.....(Name of Pensioner).....hereby nominate the person named below under Rule 5 of the Payment of Arrears of Pension (Nomination) Rules,1983.

**If nominee is minor**

Name and Address of nominee	Relationship with the pensioner	Date of Birth	Name and address of person who may receive the said pension during the nominee's minority
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>
Name and Address of other nominee in Case the nominee under Col (1) above Predeceases the pensioner	Relationship with the pensioner	Date of Birth if the other nominee is minor	Name and address of person who may receive the pension during the other nominee's minority.
<b>5.</b>	<b>6.</b>	<b>7.</b>	<b>8.</b>
Contingency on the happening of which nomination shall become invalid			Remarks
<b>9.</b>			<b>10.</b>

Place:  
Date :  
Witness: Signature  
Name and Address:

Signature or thumb impression  
and name of the pensioner  
Address:-

Signature of Pension disbursing Authority/Head of office acknowledgement to be sent by the Pension Disbursing Authority/Head of office. Certified that application/nomination has been received from (name of pensioner) whose address is.....

Place.....  
Date.....

Signature of Pension Disbursing  
Authority/Bank/Treasury/Post Office/  
Accounts Officer/Head of office  
Full Address:

**Annexure- B**

[Referred to in Para 15.2.9.5 (5)]

**Form 'B'**

To,

The Pension Disbursing Authority,  
 (Name of bank/Treasury/Post office/Accounts Officer etc.)  
 (place).....

I,.....(Name of Pensioner in block capital letters) hereby make the following alternative nomination in cancellation of the previous nomination made ..... under Rule 5 of the Payment of Arrears of Pension (Nomination) Rules,1983.

Name and address of nominee	Relationship with The pensioner	If the nominee is minor	
		Date of birth	Name and address or person who may receive the said pension during the nominee's minority
1	2	3	4
Name and Address of other nominee in case the nominee under Col(1) above Predeceases the Pensioner	Relationship with The pensioner	Date of birth if the other nominee is minor	Name and address of person who may receive the pension during the other nominee's minority
5	6	7	8
Contingency on the happening of which nomination shall become invalid	Remarks		
9	10		

**Place :**

Signature (or thumb impression if illiterate)

**Date :**

and name of the pensioner

Address:-

Dated Signature of Pension disbursing authority with rubber stamp

**Witness:**

Signature.....

Name and

Address.....

Certified that application/nomination (Form 'B') has been received from..... (Name of pensioner).....whose address is..... Form 'A' has been cancelled and returned to him.

Place.....

Date.....

Signature of Pension Disbursing  
 Authority/P.O./Bank/Treasury  
 with Full Address:

**15.2.10 Issue of no demand certificate to government servant in occupation of general pool accommodation: –**

Officer-in-charge, OE, Section will arrange to furnish a list of Government servants in occupation of Government accommodation, along with applications from individuals on the prescribed form for issue of 'No dues certificate' to the Estate officer at least two years before the date of superannuation of the government servant concerned. The Estate Officer will issue in advance No dues certificate to the office with a copy endorsed to the individual concerned about eight months before the date of superannuation informing-

- (i) the amount of license fee due up to that period i.e. eight months prior to the date of superannuation;
- (ii) the monthly rate of recovery of license fee for the rest of the service i.e. eight months; and
- (iii) the amount of license fee recoverable for two months (now four months) period of retention allowed after retirement.

On receipt of such an intimation from the Estate officer, the concerned OE section will be responsible for the recovery of the amounts as indicated above, Thereafter, it is at liberty to finalise the pension account of the individual without any further certificate from the Estate Officer. After permissible period of retention i.e. from the date of cancellation, the occupant is to be dealt with by the Estate Officer, as if it were a private party. Thus, the office is no longer required to correspond with the Estate Officer about the individual for the period beyond the cancellation of allotment.

After ensuring recoveries, the office will be at liberty to finalise the accounts of the retired government servants. If the Estate officer, fails to inform the office about the dues eight months prior to the date of an officials retirement, it may be assumed that nothing is due on account of rental dues in the books of Estate Officer and the pension papers of the individual concerned may be finalised without waiting for any certificate from the Estate Officer, provided the office had forwarded the application for 'No demand certificate' two years in advance and had obtained an acknowledgement for the same.

(Authority: - G.I. MOHA (DOP & AR) OM. No. 41/6/84 Pension dated 18 July 1984 and C&AG's Letter No. 1353 T.A. II/150-82, dated 26 September 1984)

**15.2.11 Counting of period spent on training before appointment to service as qualifying for Pension:-**

The entire period of training before appointment to service is treated as qualifying service for granting the retirement benefits in respect of Group 'C' and 'D' employees.

(Authority: - C & AG's Endt. No. 755-Audit/I/110-83-86 (125) dated 29 October 1986).

**15.2.12 Counting of unqualified service towards pension-**

**Deleted** keeping in view the order no. 'G.I. DOP&T, OM. No. 13017/20/85-Estt.(L), dated the 18<sup>th</sup> February,1986'

**15.3 Retirement benefits on permanent transfer of government servants to Public Sector Undertakings and other bodies-**

**15.3.1** (1) A Government servant who has been permitted to be absorbed in a service or post in or under a corporation or company, wholly or substantially owned or controlled by government or under body controlled or financed by the Government, shall if such absorption is declared by the Government to be in the public interest, be deemed to have retired from service from the date of such absorption and shall be eligible to receive retirement benefits which he may have elected or deemed to have elected and from such date as may be determined in accordance with the orders of the Government applicable to him. Each such Government servant is required to exercise an option within six months of his absorption for either of the alternatives indicated below:-

(a) Receiving the monthly pension and DCR gratuity under the usual Government arrangements, or

(b) Receiving the gratuity and a lump-sum amount in lieu of pension worked out with the reference to the commutation tables obtaining on the date from which the commuted value becomes payable. Where no option is exercised within the prescribed period the Government servant is automatically governed by alternative (b). A person opting for alternative (a) is entitled to commutation of a portion of the pension admissible to him in accordance with the provisions of Civil Pension (Commutation) Rules.

(2) A Government servant, who elects the alternative (b) i.e. receiving DCR gratuity and a lump-sum amount in lieu of pension, he shall be granted.

(i) On an application made in this behalf, a lump-sum amount not exceeding the commuted value of one-third of his pension, as may be admissible to him in accordance with the provisions of the Civil Pensions (Commutation) Rules; and

(ii) A terminal benefit equal to twice the amount of the lump-sum referred to in (i) above, subject to the condition that the Government servant surrenders his right of drawing two-third of his pension.

The commuted value of one-third of the pension at (i) above will be exempt from income-tax whereas the terminal benefit component mentioned at (ii) above will be chargeable to tax as the income of the year in which it is due. However, the recipient will be eligible for a relief in tax in respect of the said amount; such relief being calculated by spreading the amount equally over the three preceding years immediately preceding the year in which the payment is received and subjecting it to tax at the average of the average rates applicable to the total income of those years after adding thereto one-third of the amount.

(3) In the case of Government servant who opts for or is automatically governed by the alternative (a) in Para (1) above, the payment of monthly pension will commence from the due date pending his medical

examination in accordance with the provision of the Civil Pension (Commutation) Rules. The commutation shall become absolute and the title to receive the commuted value shall accrue on the date on which the Medical Board (Authority) signs the Medical Certificate. If the Medical Board (Authority) directs that the age for the employee for the purpose of commutation shall be assumed to be greater than his actual age, the person concerned will have the opportunity to change his option for receiving a lump-sum in lieu of monthly pension to receiving the monthly pension by written notice dispatched within two weeks from the date on which he receive intimation of the findings of the Medical Board (Authority). If the applicant does not change his option within the period of two weeks prescribed above, he shall be assumed to have accepted the findings of the Medical Board (Authority).

(Authority: - GI MOF O.M. No. 4411/EV/71, dated 13<sup>th</sup> April 1973 and C & AG's Endt. No. 1047-T.A. II/303-68, dated 21<sup>st</sup> June 1973)

### 15.3.2 **Mobility of personnel between Central Government Department and Autonomous bodies-Counting of service for Pension: -**

(i) An employee of the Central Autonomous Body in the Central Government who has already received pro-rata retirement benefits or other terminal benefits for his past services will have the option to have the past service, counted as qualifying service for pension under the new organization. The pro-rata retirement benefits or other terminal benefits, if already received by him will have to be deposited with interest thereon from the date of receipt of these benefits till the date of deposit with the autonomous body or the Central Government. The rate of interest in such cases would be simple interest of 6% per annum. The entire recovery may be made in the monthly installments not exceeding 36, the first installment beginning from the month following the month in which the person concerned exercised option, provided that the entire recovery in installments does not go beyond the actual date of retirement. The right to count the previous service as qualifying service shall not revive until the whole amount has been refunded. The entire amount including interest may be credited to the normal head to which contributions are credited.

The Government/autonomous body will discharge its pensions liability by paying in lump-sum as onetime payment, the pro-rata pension/service gratuity/terminal gratuity and the DCR Gratuity for the service up to the date of absorption in the autonomous body/Government. "Proper permission" means that Government servant applies for the post in autonomous body through "Proper channel" and he resigns with due intimation that he is choosing to take up assignment in autonomous body or the Government servants is relieved of his duties by the government department/office to take up assignment in an autonomous body. Pension liability may also be accepted in past cases provided the Government servant took up the assignment in autonomous body with proper permission.

(Authority- C & AG's Letter No. 723-Audit-1/82-84/1-85 (99) dated 10<sup>th</sup> October 1985)

(ii) Such permanent Government servants who are ineligible to join family pension scheme in operation in the public sector undertakings/autonomous bodies may be allowed the benefit of Family Pension Scheme, 1964 under the C.C.S. (Pension) Rules, 1972.

(Authority: - C & AG's Letter No. 798-Audit-1 /86-85/1-85 (112), dated 13<sup>th</sup> November 1985)

## 15.4 **Commutation of Pension**

### 15.4.1 **Application for commutation-**

(i) A Government servant retiring on superannuation is required to submit an application (Form 1-A) so as to reach the head of the office not later than three months before the date of the superannuation so that the authority for payment of commuted portion of pension may be issued with the pension payment order etc. In case, an application for commutation of pension is received late, it should not be rejected on the ground of delay. The Accounts officer, should issue authority for payment of commuted value along with the pension payment order, otherwise authority for payment of commuted value should be issued as soon as possible after the issue of pension payment order. If the application for commutation of pension is received by the Head of the office on or before the date of retirement of Government servant, commutation of pension shall become obsolete on the date of retirement.

(Authority: - C&AG's Endt. No. 1823-AC.II/108-85/dated 11<sup>th</sup> November 1986)

(ii) The Accounts Officer is required to issue pension payment order not later than one month in advance of the date of retirement of the Government servant. Pension becomes payable from the date on which a Government servant ceases to be borne on the establishment. Besides, once the commutation of pension becomes obsolete, if unfortunately a pensioner dies within one month after his retirement i.e. before the monthly pension becomes due, the heirs of the deceased pensioner are also entitled to receive the commuted value of pension.

The payment of commuted value of pension can be made at any time on or after the day following the date of retirement and it should not wait till the monthly pension becomes due for the payment.

(Authority: - C & AG's letter no. 1072-TA II/244-82, dated 31<sup>st</sup> August 1984)

### 15.4.2 **Commutation of Personal Pension-**

The amount of personal pension will not be taken into account for the purpose of determining the commuted value of pension in the case of central Government servant going over the public sector undertakings on immediate absorption basis who opt for commutation of entire pension admissible to them.

(Authority: - C & AG's letter No. 987-Audit-I/62-85/II, dated 2<sup>nd</sup> January 1986)

### 15.4.3 **Commutation of pension on retirement: -**

A Government servant who applies for commutation of pension within one year of the date of retirement on superannuation will not be subjected to medical examination for the purpose of payment of commuted value. A Government servant who is granted:-

(i) a retiring pension;

(ii) a pension on absorption in or under a Corporation or Company or Body;

(iii) a compensation pension on the abolition of the permanent post;

(iv) Linkage of full pension with 33 years of qualifying service shall be dispensed with. Once a Government servant has rendered the minimum qualifying service of twenty years, pension shall be paid at 50% of the emolument or average emoluments received during the last 10 months, whichever is more beneficial to him.

(v) In cases where Government servant becomes entitled to pension on completion of 10 years of qualifying service in accordance with Rule 49 (2) of the CCS (Pension) Rules, 1972, pension in those cases shall also be paid at 50% of the emoluments or average emoluments, whichever is more beneficial to the Government servant.

(vi) The revised provision for calculation of pension in above (iv) and (v) shall come into force with effect from the date of issue of this O.M. and shall be applicable to Government servants retiring on or after that date. The Government servants who have retired on or after 1-1-2006 but before the date of issue of this O.M. will continue to be governed by the Rules/orders which were in force immediately before coming into effect of these orders.

(vii) The amount of pension shall be subjected to a minimum of Rs 3,500 and maximum up to 50% of highest pay in the Government. (The highest pay in the Government is Rs 90,000 since 1-1-2006)

[Authority: - C & AG's Endt. No. 80-TA.II/396-77, dated 22<sup>nd</sup> January 1979 and G.I. Dept. of P.& P.W., O.M. No. 38/37/08-P.& P.W.(A), dated the 2<sup>nd</sup> September, 2008 {point no. (iv) to (vii)}]

#### 15.4.4 **Table of values for commutation of pension-**

(i) A revised table of values of commutation of pension under Rule 8 of the CCS (Commutation of Pension) Rules, 1981 has been prescribed with effect from 1<sup>st</sup> July 1981. The revised table is based on the rate of interest of 4.75% per annum and the improvement in the mortality rate as indicated by the experience of Postal Life Insurance policy holders.

(ii) The revised table from 2<sup>nd</sup> September 2008 is appended as **Annexure-C**. The revised table is based on the rate of interest of 8% per annum.

(iii) The provision for payment of pension at 50% of the emoluments (pay last drawn) or 50% average emoluments received during the last 10 months, whichever is more beneficial to the retiring employee, shall be applicable to all Government servant retiring on or after 1.1.2006. Those Government servant who retired during 1.1.2006 to 1.9.2008 after completion of 33 years qualifying service, will be eligible for full pension and the pension of the Government servants, who retired during 1.1.2006 to 1.9.2008 with qualifying service of less than 33 years, will continue to be proportionate to the full pension based on their actual qualifying service.

(iv) The pension of a post 1.1.2006 pension shall also not be lower than fifty percent of the sum of the minimum of the pay in the pay band and the grade pay (or 50% of the minimum of the scale in the case of HAG + and above) from which the pensioner has retired. For example, a pensioner has retired

in the grade pay of ₹10000 p.m. in the pay band ₹37,400-67,000, his minimum guaranteed pension would be 50% of ₹37,400+10,000 (i.e.23,700). For those who have retired between 1-1-2006 and 2-9-2008, the pension will be reduced pro rata, where the pensioner had less than the maximum required service for full pension as per Rule 49 of CCS (Pension) Rules, 1972, as applicable during that period and in no case it will be less than ₹3,500 p.m. In case the pension calculated in accordance with Rule 49 of CCS (Pension) Rules, 1972, as applicable before 2-9-2008, is higher than the pension calculated in the manner indicated above, the same (higher pension) will be treated as Basic Pension.

(Authority: - GOI, Deptt. of Pension & P.W., F. No. 38/37/08- P&PW (A), dated 2<sup>nd</sup> September 2008)

### **Annexure-C**

(Referred to in Para 15.4.4)

#### **COMMUTATION VALUES FOR A PENSION OF Re. 1 PER ANNUM**

*Effective from 1<sup>st</sup> January 2006*

<b>Age next birthday</b>	<b>Commutation value expressed as number of year's purchase</b>
20	9.188
21	9.187
22	9.186
23	9.185
24	9.184
25	9.183
26	9.182
27	9.180
28	9.178
29	9.176
30	9.173
31	9.169
32	9.164
33	9.159
34	9.152
35	9.145
36	9.136
37	9.126
38	9.116
39	9.103
40	9.090
41	9.075
42	9.059
43	9.040
44	9.019
45	8.996
46	8.971
47	8.943
48	8.913



49	8.881
50	8.846
51	8.808
52	8.768
53	8.724
54	8.678
55	8.627
56	8.572
57	8,512
58	8.446
59	8.371
60	8.287
<b>61</b>	<b>8.194</b>
62	8.093
63	7.982
64	7.862
65	7.731
66	7.591
67	7.431
68	7.262
69	7.083
70	6.897
71	6.703
72	6.502
73	6.296
74	6.085
75	5.872
76	5.657
77	5.443
78	5.229
79	5.018
80	4.812
81	4.611

[Basis: LIC (94-96) Ultimate Tables and 8.00% interest]

(Authority: - GI Deptt. of Pen. & P.W., O.H. No. 38/37/08- P & PW (A), dated 2<sup>nd</sup> Sept.2008)

#### 15.4.5 **Authorisation of payment of commuted value of pension at the time of issue of Pension Payment Order (PPO): -**

The Accounts Officer after the verification of the information furnished by the retired Government servant, in the application for commutation of pension in Form 1-A will authorise the Head of the Office to draw the amount of commuted value of pension on submission of a bill to the Account Officer and to handover the cheque /draft super scribed 'Not Payable' before the.....( Date following the date of retirement) to the pensioner. The Accounts Officer shall also indicate in the Pension Payment Order the fact that the commuted value of pension has been authorised separately for payment through the drawing and disbursing officer and that monthly pension has been correspondingly reduced from its inception (the gross pension and the amount

commuted shall continue to be exhibited on the Pension Payment Order separately). The commuted value of pension becomes payable on the day following the date of his retirement, the reduction in the amount of pension on account of commutation shall be operative from its inception.

If for some reason, it is not possible to arrange payment within the first month after the date of retirement of Government servant, the Accounts Officer shall authorise payment of difference of monthly pension for the period between the day following the date of his retirement and up to the date preceding the date on which commuted value of pension is deemed to have been paid, in terms of Rule 49 of Central Government Accounts (Receipt and Payment) Rules, 1983.

The amount on this account will be drawn by the Head of the office/Drawing Disbursing Officer in Bill Form No. TR-37, B and disbursed to the pensioner. A note of the commuted value of pension having been paid will be made in the service book by the Account Officer.

(Authority: - C & AG's Endt. No. 1703-T.A./ 244-82, dated 12<sup>th</sup> December 1984 and letter no. 37/T.A. II/1985-No.A.C. II/108/35, dated 6<sup>th</sup> June 1985)

#### 15.4.6 **Authorisation of payment of commuted value of pension at the time of issue of PPO –**

The amount on this account will be drawn by the head of the Office / Drawing and Disbursing Officer in Bill form No.TR-37-B and disburse to the pensioner not before the month following the month to which the payment relates.

(Authority: - C&AG's 1997-A.C. II/108-85, dated 14<sup>th</sup> October 1985)

#### 15.4.7 **Payment of commuted value of pension-**

(i) The commuted value of pension can be paid by the Pay and Accounts Officer in the following circumstances:-

- (a) When the pensioner receives pension from the Pay and Accounts Officer.
- (b) When the issue of pension payment order is delayed and the commuted value of pension is sought to be paid by the Pay and Accounts Officer.

The Head of the office would prepare the bill in Form TR-37-B for the amount payable and submit it to the concerned Pay and Accounts Officer for obtaining a cheque /demand draft in favour of the pensioner for arranging the payments. The cheques /demand drafts would be marked "Account Payee" and would be made over to the pensioners or persons entitled to receive the same after proper identification and after obtaining proper acquaintance. The fact of such payment having been made along with the details of Cheques/Drafts issued, will be noted in the connected service records.

(Authority: - C & AG's Endt. No. 957-T.A. II/306-78, dated 12<sup>th</sup> August 1980)

(ii) Where the issue of PPO is delayed for one reason or the other and the application for the commutation is received before the issue of PPO but within one year of the date of retirement, it has been decided that the commuted value of pension should be paid by the PAO before the issue of the PPO and the effect of the commutation incorporated in the Pension Payment Order itself.

(Authority: - C& AG's Endt. No. 1365 T.A. II/306-78, dated 28<sup>th</sup> October 1980)

#### 15.4.8 **Commutation of pension without medical examination: -**

(1) A Government servant who retire on:-

- (i) Superannuation pension under Rule 35 of the C.C.S. (Pension) Rules, 1972; or
- (ii) A retiring pension under the Rule 36 of the C.C.S. (Pension) Rules, 1972; or
- (iii) Compensation pension on abolition of permanent posts under rule 39 of the C.C.S. (Pension) Rules, 1972; or
- (iv) On absorption in or under a corporation of Company or a body in terms of Rule 37 of the C.C.S. (Pension) Rules 1972 and who elects to receive monthly pension and DCR gratuity, is eligible to commute a part of his pension without medical examination provided he applies for commutation of pension within a year of the date of his retirement.

(2) In case a Government servant of the aforesaid category is absorbed from a date earlier than the date of Government orders, the period of one year for the purpose of the commutation of a part of pension without medical examination, shall reckon from the date of issue of Government orders and not from the date of actual retirement.

(3) A Government servant against whom departmental or judicial proceedings have been instituted and/or where such departmental proceedings are continued after retirement under sub-rule (2) of rule (9) of the C.C.S. (Pension) Rules, 1972 is paid only provisional pension as provided in sub-rule (4) ibid and it is not permitted to commute a part of his pension during the pendency of proceedings vide second proviso to rule (4) of The Civil Pension (Commutation) rules. If on the conclusion of the proceedings, the entire amount of pension is withheld, the question of commutation of part of pension does not arise. If such a person on the conclusion of the preceding is granted pension in whole or in part, he would be eligible to commute a part of that pension. For the purpose of commutation of pension without medical examination the period of one year will be reckoned from the date of orders issued on the conclusion of the proceedings.

(Authority: - C & AG's Endt. No. 1681-T.A. II/263-79-dated 30<sup>th</sup> December 1980)

#### 15.4.9 **Restoration of commuted portion of pension after 15 years: -**

Central Government pensioners who have commuted a portion of their pension and on 1<sup>st</sup> April 1985 or thereafter have completed or will complete 15 years from their respective dates of retirement will have their commuted portion of pension restored. Central Government employees who got themselves absorbed under Central Public Sector Undertakings/Autonomous Bodies and have received/or opted to receive commuted value for one-third of pension, as well as, terminal benefits equal to the commuted value of the balance amount of pension left after commuting one-third of pension are also entitled to benefits under these orders. Each pensioner, who is eligible, is required to apply in the enclosed form, duly completed to the Pension Disbursing authority / Bank / Post Office, who will store the commuted portion of pension if the commuted amount has been mentioned in the Pension Payment Order and will also pay the arrears, if any. In cases, where the pensioner had completed 15 years from the date of retirement on 1<sup>st</sup> April 1985 or thereafter and had died subsequently his/her legal heir(s), is/are also entitled to receive arrears with effect from 1<sup>st</sup> April 1985 (or from the date of completion of 15 years from the date of retirement whichever is later), till the date of pensioner's death.

For this purpose, legal heir(s) may also apply to the Pension Disbursing Authority, etc. In cases, where the Pension Payment Officer does not contain information regarding commuted portion, Pension Disbursing Officer will obtain information from Accounts Officer which has issued the Pension Payment Order. The Pension Disbursing Authority/Bank/Post Offices, etc. will intimate to the Accounts office which had issued the Pension Payment Order the full particulars of each pension case along with the amount of pension restored for verifying the correctness.

(Authority- C & AG's letter No. 339-Accounts.II/131-86, dated 25<sup>th</sup> March 1987 and GI Deptt. of Pen. & PW O.M. No. 4/38/2008-P & PW (D), dated 17<sup>th</sup> Sept. 2009)

**PROFORMA**  
(Referred to in Para 15.4.9)

To,

\_\_\_\_\_

\_\_\_\_\_

Sub: - Restoration of commuted portion of Pension after 15 years- Implementation of the judgment of The Supreme Court.

Sir,

Kindly restore my commuted portion of pension in terms of GOI.MOF.PG & P (DOP & PW) OM No. 34/2/86-P & PW, dated 5<sup>th</sup> March 1987. Requisite particulars are given below:-

- 1- Name of the pensioner (in block letter)
- 2- Date of retirement
- 3- Pension Case/Pension Payment Order Number
- 4- Amount of original pension
- 5- Amount of pension commuted, if any
- 6- Name of the Accounts Officer viz. the authority who issued PC / PPO.
- 7- Name of the Treasury/Post Office/PPM/

other pension disbursing agency.

Date-  
Postal address:

Signature of Pensioner

Particulars are verified

Signature of Pension Disbursing  
Authority (Rubber seal).....

15.5 **Family Pension-**

15.5.1 **Grant of family pension to the families of Government employees who retired or died on 1-1-1964: -**

The following instructions have been issued for deciding cases: -

**(a) Pay for calculation of family pension where no records are available: -**

If particulars of last pay drawn are neither available in the office/department nor made available by the accounts officer, a note may be recorded on the file detailing the steps taken to obtain these particulars. Thereupon, the family pension may be decided based on the documentary proof furnished by the applicant. If no documentary proof has been furnished by the applicant, the pension may be determined with reference to the mid-point of the scale of pay attached to the post held at the time of retirement/death of the Government servant. The procedure for calculating the family pension on adhoc basis as prescribed above should be followed only as a last resort after earnest efforts by the Head of the Office, have failed in tracing the relevant records and a dead end has been reached.

**(b) Form for assessing and authorising the payment of family pension-**

A Form for assessing and authorising the payment of family pension has been devised and enclosed.

(Please see Para 15.2.2 for annexure)

**(c) Calculation of relief on family pension to be granted with effect from 22-9-1977 or later: -**

To facilitate early sanction of family pension and relief thereon as applicable, a table listing relief payable to family pensioners is enclosed (**Annexure-A**).

**(d) Determination of the genuineness of claimant for family pension: -**

It is the responsibility of the applicant to satisfy the head of office that she/he is the widow/widower or eligible child of the Government servant concerned and establish identity by production of relevant documents viz. the Pension payment order of the late Government servant or any other record which is available. In cases, where no such records are available it has been decided that the claimant may be asked to produce one of the following documents for establishing her genuineness: -

- (i) Succession certificate from court; or,
- (ii) Affidavit sworn before a magistrate; or
- (iii) Affidavit of the claimant on a plain paper supported by any two documents which may be acceptable to the Head of the Department/Pension sanctioning authority.

(Authority: - C & AG's letter No. 89-A.C. II/245-85, dated 22<sup>nd</sup> January 1986)

### 15.5.2 Family Pension scheme for Central Government employees 1964

#### (a) Removal of one years' service conditions-

Contributory family pension scheme will apply to a Government servant who dies after completing not less than one years' continuous service. The above mentioned one years' service conditions shall not apply hence forth provided the Government servant had been medically examined and found fit for appointment under the Government.

(Authority: - C & AG's Endt. No. 100-A/F.9-78/1-79 (6), dated 10<sup>th</sup> February 1979).

#### (b) In the event of the death of a government servant while in service or after retirement or after final cessation of duties but before actual receipt of cash equivalent of leave salary payable under Rule 39, 39-A and 39-B, such amount shall be payable to :-

The widow, and if there are more widows than one, to the eldest surviving widow, if the deceased was a male Government servant, or to the husband, if the deceased was a female Government servant;

Explanation:- the expression 'eldest surviving widow' shall be construed with reference to the seniority according to the date of the marriage of the surviving widows and not with reference to their ages.

(Authority: - C & AG's letter No. 650-Audit/123-82/1-84 (76), dated 10<sup>th</sup> August 1984)

### 15.5.3 Grant of family pension to the eligible family members of employees who have suddenly disappeared and whose where about are not known: -

In the normal course unless a period of seven years has elapsed since the date of disappearance of the employee, he cannot be deemed to be dead and the retirement benefits cannot be paid to the family. This principal is based on Section 108 of the Indian Evidence Act which provides that when the question is whether the man is alive or dead and it is proved that he has not been heard of for seven years by those who would naturally have heard of him, if he had been alive, the burden of proving that he is alive is shifted to the person who affirms it.

(i) When an employee disappears leaving his family, the family can be paid in the first instance the amount of salary due; leave encashment due and the amount of General Provident Fund having regard to the nomination made by the employee;

(ii) After the elapse of a period of one year (now six months from the date of FIR vide GOI Dept. of pension & PW O.M., dated 31<sup>st</sup> March 2009) other benefits like Death-cum-retirement gratuity/Family pension may also be granted to the family.

(iii) The family must lodge a First Information Report (FIR) with the concerned police station and obtain a report that the employee has not been traced after all efforts had been made by the Police.

(iv) An Indemnity Bond should be taken from the nominee/dependents of the employee that all payment will be adjusted against the payments due to the employee in case he appears on the scene and made any claim.

(v) The head of the office will assess all Government dues outstanding against the Government servant and affect their recovery in accordance with Rule 71 of C.C.S. (Pension) Rules, 1972.

(vi) The family can apply to the Head of the office of the Government servant for grant of family pension and death-cum-retirement gratuity, after one year (now six months) from the date of the disappearance of the Government servant in accordance with the prescribed procedure for sanction of family pension

and D.C.R.Gratuity. In case, if the disbursement of DCR Gratuity is not affected within three months of the date of application, the interest shall be paid at the rates applicable and responsibility for the delay fixed.

(Authority: - C & AG's letter no. 473-A.C. II/125-86, dated 24<sup>th</sup> April 1987 and GI MOF (DOP & PW) O.M. No. 1/17/86-P & PW, dated 29<sup>th</sup> August 1986 and GOI Dept. of Pension & PW O.M. No. F. No. 1/28/04-P & PW (E), dated 31<sup>st</sup> March, 2009).

(vii) The eligible family members of the Central Government pensioners, who suddenly disappeared and whose whereabouts are not known can also be granted family pension under the OM. No. 1/17/86-P & PW, dated 29<sup>th</sup> August 1986.

(Authority: - C & AG's letter No. 1486-A.C. II/125-86, dated 8<sup>th</sup> December 1987)

#### 15.5.4 **Grant of family pension to the families of Central Government employees absorbed permanently in autonomous bodies and public sector undertakings: -**

(i) Where a family pension scheme is in operation in public sector undertakings / autonomous body but the "absorbed" employee is not eligible for that scheme for one reason or the other e.g. he may be drawing more pay than the prescribed limit for being eligible under that scheme, such permanent Government servants who are ineligible to join the family pension scheme in operation in the public sector undertakings/autonomous bodies may be allowed the benefits of family pension scheme, 1964 under the C.C.S. (Pension) Rules, 1972.

(Authority: - C & AG's Endt. No. 798-Audit-I/86-86/1-85 (112), dated 18<sup>th</sup> November 1985)

(ii) The Central Government employees who go to Public Sector Undertakings/Autonomous bodies under State Government etc. in response to open advertisement and who subsequently get absorbed therein will be eligible for the pro-rata benefits from the date of their permanent absorption.

(Authority: - C & AG's letter No. 468-Audit/II-83/1-84 (54), dated 21<sup>st</sup> June 1985).

#### 15.5.5 **Intimation of payments exceeding Rs. 1.00 lakh to the Commissioner of Income Tax-**

The Accounts Officer are responsible to convey intimation to Commissioner of Income Tax of payments in excess of Rs. 1.00 lakh at a time to a Government servant in respect of provident fund or DCR gratuity or commutation of pension as the case may be as and when each payment is authorized irrespective of whether payment is made at the time of retirement or earlier for purposes of house building, marriage or higher education.

(Authority: - C & AG's letter No. 1200-A.C.II/34-83, dated 17<sup>th</sup> July 1986 and letter No. 1707 A.C. II/34-83, dated 24<sup>th</sup> October 1986)



**Annexure – A**  
 [Referred to in Para 15.5.1 (c)]  
**Rate of relief admissible to family pensioners**

Date from which relief is admissible	Scale of relief per month		
	Percentage (%) of pension	Minimum Rs.	Maximum Rs.
1-9-1977	35	35.00	175.00
1-12-1978	40	40.00	200.00
1-11-1979	45	45.00	225.00
1-5-1980	50	50.00	250.00
1-9-1980	55	55.00	275.00
1-12-1980	57.5	57.5	287.50
1-2-1981	60	60.00	300.00
1-4-1981	62.5	62.50	312.50
1-6-1981	65	65.00	325.00
1-8-1981	67.5	67.50	337.50
1-10-1981	70	70.00	350.00
1-11-1981	72.5	72.50	362.50
1-1-1982	75	75.00	375.00
1-4-1982	77.5	77.50	387.50
1-6-1982	80	80.00	400.00
1-9-1982	82.5	83.00	413.00
1-12-1982	85	85.00	425.00
1-3-1983	87.5	88.00	438.00
1-5-1983	90	90.00	450.00
1-7-1983	92.5	93.00	463.00
1-8-1983	95	95.00	475.00
1-10-1983	97.5	98.00	488.00
1-11-1983	100	100.00	500.00
1-1-1984	102.5	103	513.00
1-2-1984	105	105.00	525.00
1-4-1984	107.5	108.00	538.00
1-6-1984	110	110.00	550.00
1-8-1984	112.5	113.00	563.00
1-11-1984	115	115.00	575.00
1-1-1985	117.5	118.00	588.00
1-5-1985	120	120.00	600.00

**15.5.6 (i) Grant of family pension for life time to the son/ daughter of a Government employee suffering from disorder or disability of mind etc. :-**

Proviso to sub –rule (6) of Rule 54 of the C.C.S. (Pension) Rules, 1972 stipulates that if the son or daughter of a Government servant is suffering from any disorder or disability of mind (including mentally retarded) or is physically crippled or disabled so as to render him or her unable to earn a living even after attaining the age of 21 years in the case of a son and 30 years in the case of daughter (25 years w.e.f. 29-01-99 for both son & daughter ), the family pension shall be payable to such son or daughter for life. These instructions are extended to such sons/daughters of Government employees who retired/died before 30<sup>th</sup> September 1974.

(Authority:- GI MOPPG and P (DOP & W) OM. No. 1/47/87-P & PW dated 20<sup>th</sup> May 1987 received under C & AG's Endt. No. 270-Audit-I/41-86/11-86 (33), dated 31st March 1988 and GI Dept. of P & PW, Notification 1/9/96- P & PW (E), dated 21<sup>st</sup> January 1999 and No. 1/10/92-P & PW(E), dated 31<sup>st</sup> December 1992)

**(ii)** Dependent disabled siblings (i.e. brothers/sisters) of government employee/pensioners suffering from any disorder or disability of mind (including mentally retarded) or physically crippled or disabled are also entitled for family pension even after obtaining the age of 25 years.

(Authority:- G.I. Deptt. of Pen. & PW, O.M. No. 1/15/2008- P & PW(E), dated 17<sup>th</sup> August 2009)

**15.6 Miscellaneous Orders relating to Pensionary benefits:-**

**15.6.1 Withholding/withdrawing of Pension: -**

(i) If a fully fledged enquiry in accordance with the C.C.S. (C.C.A.) Rules has been conducted and the person concerned has been given an opportunity to show cause in the proceedings, it is not necessary to give the person concerned and further opportunity to show cause before imposing the cut in pension.

(Authority: - C & AG's letter No. 149-Audit-I/100-86/II-87 (33), dated 2<sup>nd</sup> March 1987)

(ii) If a pensioner is convicted in judicial proceedings for an offence committed by him while in service it is a pre-requisite to issue a show cause notice on the basis of conviction by the court to the pensioner before imposing any cut in his pension for clear manifestation of principle of natural justice.

(Authority: G.I. Deptt. of P & PW, O.M. No. 38/64/05-P & PW (A), dated 9<sup>th</sup> November 2006)

**15.6.2 Recovery of difference on retrospective revision of Death-cum-Retirement gratuity for contribution towards family pension: -**

The two month's contribution towards family pension was deducted from Government servants up to or retiring before 22-9-1977. If due to revision of pay, the DCR gratuity is revised, no contribution from the arrears is recoverable towards family pension from the arrears of DCR gratuity admissible in cases of person retiring before 22-9-1977. Even in cases of pension of Government servants retired on or before 22-9-1977 and the cases coming up for finalisation thereafter due to disputes etc. No recovery of two months emoluments is necessary from them.

(Authority: - C & AG's letter no. 776-Audit-I/63-85-II/11-86 (129), dated 7<sup>th</sup> November 1986 )

### 15.6.3 **Provision of legal and financial assistance to retired Government servants involved in legal proceedings: -**

The Government has to provide legal and financial assistance to a retired government servant for the conduct of legal proceedings instituted against him by a private party in respect of matters connected with his official duties or position before retirement. These instructions will also apply to Government servants who have retired from service other than those who have been compulsorily retired from service as a measure of punishment. Further the amount of interest free advance that may be granted to a retired Government servant will be subject to a maximum limit of Rs.500.

(Authority: - C & AG's Endt. No. 185-Audit/2-77/ (7), dated 26 February 1977).

### 15.6.4 **Disbursement of pension certificate of non-employment and marriage/re-marriage etc. : -**

A pensioner, on re-employment may continue to draw the amount of relief along with the basic pension but the amount of relief so paid has to be deducted by the employer from the pensioner's emoluments payable on reemployment. For this purpose, his total emoluments will be first determined by the employer and from the net emoluments becoming payable to the pensioner, the relief admissible on the pension is to be deducted. In case of pensioners who are already reemployed, status quo has to be maintained.

The requirement of submission of declaration by the pensioner about non-employment / re-employment under the Central or a State Government or under a Government undertaking or Corporation or an Autonomous Body or a Local Body is dispensed with. Where the payment of pension itself is held in abeyance as in the case of appointment abroad, the appointing authority has to ensure that necessary instructions regarding holding the pensions in abeyance are conveyed to the concerned treasury officer / paying branch of the bank.

As regards marriage / remarriage certificate, periodical verification should be dispensed with in the case of widows in receipt of family pension on their giving an undertaking that the pension will be drawn until remarriage which will be reported promptly to the paying authority. The certificate may hereafter be insisted upon only from-

- (i) Widower recipient of family pension and
- (ii) female recipients of family pension terminable on marriage.

(Authority: - C & AG's Endt. No. 246-T.A. II/186-76, dated 23<sup>rd</sup> February 1977)

### 15.6.5 **Grant of relief to pensioner in respect of two pensions or divisible pensions-**

(i) Where a pensioner is in receipt of both Civil and Military pensions, the relief has to be determined on the total pension which he drawn and proportionate debits of increase has to be raised against the Defense Service Estimate;

(ii) Where a pensioner is in receipt of two civil pension, the relief has to be determined on the total of two pensions and proportionate debits raised against Railways/Post and Telegraphs, if one of the pensions was sanctioned by the Railway/P & T Department.

(iii) Where a pension is divisible between the Central Civil Estimate and Defense service estimates or between the Central Civil Estimates and Railway/P & T/ Estimates, the relieves are to be determined on the amount of pension which becomes payable on the retirement of Government Servant concerned and proportionate debit raised against the Defense Service Estimates/Railways/P & T.

(Authority: - C & AG's Endt. No. 662-Audit/155-74, dated 13 June 1975)

### 15.6.6 **Grant of option to the families of Government Servants who die in harness to come over to pension scheme: -**

An option may be allowed to the families of employees borne on CPF who die for reasons attributable to Government service, to choose the benefits of the pension rules in place of CPF benefits. In the case of such families also, the option for the benefits of pension rules, in lieu of CPF may be allowed by the Administrative authorities concerned. These orders are effective from 1<sup>st</sup> September 1984 i.e. cases where death of the Government servant occurred on or after that date will be regulated under these orders.

(Authority: - C & AG's Endt. letter No. 927-Audit/93-84/1-84 (106), dated 15<sup>th</sup> December 1984)

### 15.7 **Central Government Employees Group Insurance scheme 1980: -**

#### 15.7.1 **Salient features-**

The Group Insurance Scheme, 1980 have been introduced for Central Government Employees with effect from 1<sup>st</sup> January 1982 in the compliance of GOI, Min. of Fin. Deptt. of Exp. O.M. No. F.15 (3)78-WIP dated 31<sup>st</sup> October, 1980.

In view of the numerous clarifications/instructions issued after the introduction of the scheme and enhancement in the rates of subscription and insurance cover for all the four Groups of employees w.e.f. 1<sup>st</sup> January 1990 the scheme has been updated vide GOI, Min. of Fin. Department of Expenditure O.M. No. F.7 (5)-EV/89 dated 15<sup>th</sup> May 1989.

**Updated scheme** is given as follows: -

#### **‘CENTRAL GOVT. EMPLOYEES GROUP INSURANCE SCHEME, 1980’**

##### **Date of effect**

1. Central Govt. Employees Group Insurance Scheme, 1980 here-in-after referred to as the ‘scheme’ was notified on 1<sup>st</sup> Nov., 1980 and came into force with effect from the forenoon of 1<sup>st</sup> Jan., 1982.

##### **Objective**

2. The ‘scheme’ is intended to provide for the Central Govt. employees, at a low cost and on a wholly contributory and self-financing basis, the twin benefits of an insurance cover to help their families in the event of death in service and a lump-sum payment to augment their resources on retirement.

##### **Application**

- 3.1 The ‘scheme’ shall apply to all Central Govt. servants including those in the Railways, Posts and Telegraphs and Defence except members of the Armed and Para-Military Forces who have already

separate schemes of their own. Contract employees, persons on deputation from State Govt., Public Sector Undertakings, or other autonomous organisations, locally recruited staff in the Indian Missions abroad, casual labourer, part-time and ad-hoc employees will not be covered by the 'scheme'. The 'scheme' will also not apply to persons recruited under the Central Govt. after attaining the age of 50 years. Such Central Govt. servants to whom the 'scheme' applies will hereafter be referred to as 'employees'.

3.2 Re-employed Defence personnel availing the extended insurance cover under the Group Insurance Scheme applicable to the members of Armed Forces shall not be eligible to become members of the Central Govt. Employees Group Insurance Scheme, 1980 as long as they continue to avail such insurance cover. On expiry of that benefit and subject to fulfillment of the prescribed conditions, these personnel may, on their request, be considered for membership under the Central Govt. Employees Group Insurance Scheme, 1980.

### **Membership**

4.1 The 'scheme' will be compulsory for all those 'employees' who enter Central Govt. service after the 'scheme' is notified i.e., all those 'employees' entering Central Govt. service after 1<sup>st</sup> Nov., 1980 will be compulsorily covered under the 'scheme'.

4.2 Those 'employees' who were in Central Govt. service on the date the 'scheme' was notified had an option to opt out of the 'scheme' by 31<sup>st</sup> January, 1981. Those 'employees' who did not opt out of the 'scheme' by that date were deemed to have become members of the 'scheme' from the date the 'scheme' came into force. Those 'employees' who had opted out of the 'scheme' were, however, allowed further opportunities on 20<sup>th</sup> February, 1982, 14<sup>th</sup> February, 1983, 30<sup>th</sup> March, 1985, and 27<sup>th</sup> October, 1986 to become members of the 'scheme'. The option on all these occasions was to be exercised in Form No.10. No further choice will be available to the employees who failed to avail themselves of the opportunity given on 27<sup>th</sup> October, 1986.

4.3 After the 'scheme' has come into force all 'employees' who enter service on or after 2<sup>nd</sup> January of any year shall be enrolled as members of the 'scheme' on the next anniversary of the 'scheme'.

### **Subscription for members**

5.1 The subscription for the 'Scheme' will be in units of Rs.10/- p.m. till 31<sup>st</sup> Dec., 1989. Thereafter, with effect from 1<sup>st</sup> Jan., 1990 the subscription for the 'scheme' will be in units of Rs. 15/- p.m. All those 'employees' who were members of the 'scheme' on 31<sup>st</sup> Jan., 1989 have an option to opt out of the scheme with subscription units of Rs.15/- p.m. This option should be exercised by 15<sup>th</sup> June, 1989. Those 'employees' who do not opt out of the 'scheme' with the subscription units of Rs.15/- p.m. by that date will be deemed to have opted for the 'scheme' with the subscription units of Rs.15/- p.m. effective from 1<sup>st</sup> Jan., 1990. The option, once exercised (or 'not exercised') will be treated as final and no further choice will be available. Other employees who opt out of the 'scheme' with the subscription units of Rs.15/- p.m. will continue to subscribe for the 'scheme' in units of Rs.10/- p.m. till they cease to be in employment with the Central Govt. on account of retirement, resignation, death etc.

5.2 A Group 'D' employee will subscribe for one unit, a Group 'C' employee for two units, and a Group 'B' employee for four units and a Group 'A' employee for eight units. Thus, the rate of subscription for a member of the 'Scheme' who opts out of the scheme with the subscription units of Rs. 15/- p.m. shall be Rs. 10/- , Rs. 20/-, Rs.40/- and Rs.80/- p.m. for Group 'D', 'C', 'B' & 'A' employees respectively. In the case of other employees the rate of subscription for the 'Scheme' shall be Rs.15/-, Rs.30/-,Rs.60/- and Rs.120/- for Group 'D', 'C', 'B' & 'A' employees respectively.

5.3 In the event of regular promotion of an employee from one Group to another, his/her subscription shall be raised, from the next anniversary of the 'scheme', to the level appropriate to the Group to which he/she is promoted. Until, the date of next anniversary of the 'scheme', he/she shall continue to be covered for insurance for the same amount for which he/she was eligible before such promotion.

For example, if the revised rated of subscription come into force w.e.f., 1<sup>st</sup> Jan., 1990, a Group'D' employee promoted on regular basis to Group'C' in Feb., 1990 shall continue to subscribe at the rate of Rs.15/-p.m. upto Dec., 1990 and be eligible for the insurance cover of Rs.15000/- only in addition to the benefits from the Savings Fund appropriate to his subscription. From Jan., 1991 his subscription will be raised to Rs.30/- p.m. and he will become eligible for an insurance cover of Rs.30,000/- in addition to appropriate benefits from the Savings Fund.

5.4 Sometimes 'regular' promotion, e.g., on 'until further orders' basis cannot be made for various reasons even though it is known that the promotion of the individual is likely to continue on a long term basis. Therefore, unless a promotion has been made for a specified or short period and expected that the

employee would revert to a post in a lower group at the end of the period, he/she should be treated to have been promoted, for the purpose of the 'scheme', on a regular basis and subscription should be recovered accordingly. The question, whether an employee is likely to revert to a post in the lower Group may be decided by the administrative authorities in their discretion, taking into consideration the circumstances of each case. Once a person has been admitted to a higher Group, the rate of subscription will continue at the same level even if that person reverts to a post in the lower Group later on for any reason.

**Premium and insurance cover for 'employees' other than members.**

6. The 'employees' entering service on or after 2<sup>nd</sup> Jan., of any year will be given benefit of appropriate insurance cover from the date of joining Govt. service to the date of their becoming members of the scheme on payment of a subscription of Rs.4.50 p.m. as the premium for every Rs.15000/- of the insurance cover. From the date of anniversary of the 'scheme' they will subscribe at the rate indicated in Para 5.2 above.

For example, if the revised rates of subscription come into force w.e.f., 1<sup>st</sup> Jan., 1990, a Group'D' employee entering service in Feb., 1990 shall pay a subscription of Rs.4.50 p.m. as premium for an insurance cover of Rs.15000/- for a period of 11 months until Dec., 1990 and from Jan., 1991 his subscription will be raised to Rs.15/- p.m. and he shall become eligible for the benefits from Savings Fund in addition to the insurance cover of Rs.15000/-. Similarly a Group'C' employee entering service in Feb., 1990 will pay a subscription of Rs.9/- p.m. as the premium for an insurance cover of Rs.30000/- for a period of 11 months upto Dec., 1990 and from Jan., 1991 his subscription will be raised to Rs.30/- p.m. and he shall become eligible for the benefits from the Savings Fund in addition to insurance cover of Rs.30000/-.

**Insurance Fund and Insurance Cover for members**

7.1 In order to provide an insurance cover to each member of the scheme a portion of the subscription shall be credited to an insurance fund to be held in the Public Account of the Central Govt. The amount of insurance cover will be Rs.15000/- for each unit of subscription of Rs.15/- p.m. and Rs.10000/- for each unit of subscription of Rs.10/- p.m. It will be paid to the families of those 'employees' who unfortunately die due to any cause, including suicide, while in Central Govt. service.

7.2 The positive and negative balances under the insurance Fund shall be credited or debited, as the case may be, with the amount of interest calculated at the prevailing rate of interest on the Post Office Savings bank Deposits, which at present is 5 ½% per annum.

### **Saving Fund**

8.1 The balance of the subscription shall be credited to a Savings Fund. The amount in the Savings Fund will be held by the Central Govt. in Public Account. The total accumulation of Savings together with interest thereon will be payable to the member on his retirement after attaining the age of Superannuation or on cessation of his employment with the Central Govt. or to his family on his death while in service.

8.2 The actual benefits from the Savings Fund will be as shown in the table to be issued for each year. The table will be constructed on the basis of individual's subscription reduced by the cost of insurance at mortality rate of 3.60 per thousand per annum and the compound interest at the rate of 12% per annum (compounded quarterly). If at any time the rate of interest changes and/or the cost of insurance changes, the benefits available from the Savings Fund will also change correspondingly.

8.3 In the case of death of a member while in service the payment of the amount of insurance will be in addition to the payment from the Saving Fund.

8.4 The positive balance under the Savings Fund shall be credited with the amount of interest calculated at the rate of interest notified by the Ministry of Finance, Deptt. of Economic Affairs, for the purpose.

8.5 Interest was allowed at 10% per annum (compounded quarterly) on the balances in the Savings Fund for the period from 1<sup>st</sup> Jan., 1982 to 31<sup>st</sup> Dec., 1982 and at 11% per annum (compounded quarterly) on the balances in the Savings Fund for the period from 1<sup>st</sup> Jan., 1983 to 31<sup>st</sup> Dec., 1986. Interest is allowed at 12% per annum (compounded quarterly) on the balances in the Savings Fund w.e.f., 1<sup>st</sup> Jan., 1987.

### **Recovery of subscription**

9.1 The subscription of a member for a month shall fall due at the commencement of the normal working hours on the 1<sup>st</sup> of that month.

9.2 The subscription as a premium for the insurance cover from the date of joining Govt. service to the date of membership of the 'scheme' shall initially fall due from the date of joining and subsequently from the commencement of normal working hours on the 1<sup>st</sup> of every month.

9.3 The subscription for a month shall be recovered by reduction from the salary/wage of the 'employee' for that month irrespective of the date of actual payment of salary/wage for that month.

9.4 The subscription shall be recovered every month including the month in which the 'employee' ceases to be in employment on account of retirement, death, resignation, removal etc. from service.

9.5 The Drawing and Disbursing Officer shall recover the subscription from the 'employees' irrespective of their being on duty, leave or suspension.

9.6 No interest shall be levied on arrears of subscription if the non-recovery is due to delayed payments of salary/wage.



9.7 If an 'employee' is on extraordinary leave and there is no payment of his salary/wage for any period, his subscriptions for the months for which no payments of salary/wage are made to him shall be recovered with interest rounded to the nearest whole rupee admissible under the 'scheme' on the accretions to the Savings Fund in not more than three installments commencing from his salary/wage for the months following the month in which he resumes duty after leave. If an 'employee' dies while on extraordinary leave the subscriptions due from him shall be recovered with interest rounded to the nearest whole rupee admissible under the 'scheme' on the accretions to the Savings Fund from the payments admissible to his family under the 'scheme'.

For example, if a Group'D' employee proceeds on ten months extraordinary leave from 5.2.1990 to 4.12.1990 and no salary/wage is paid to him for any day for March, 1990 to Nov., 1990, his subscriptions totaling Rs.135/- will be recovered together with the interest calculated at the compound rate of interest of 12% per annum in not more than three installments commencing from Jan., 1991.

9.8 If an employee proceeds on deputation or on Foreign Service, the borrowing authority/foreign employer shall be requested to effect the recovery of the subscription and credit the same to the relevant head of account. It shall be ensured that the necessary clause to this effect is included in terms of deputation/Foreign Service. The recovery of this amount will be watched in the same manner as applicable to leave salary and pension contribution. If at any time the recovery of subscription falls in arrears, the same shall be recovered with interest admissible under the 'scheme' on the accretions to the Savings Fund in not more than three instalments.

### **Finance of subscription from General/Contributory Provident Fund**

10.1 It will not ordinarily be permissible to finance the 'scheme' from the General/Contributory Provident Fund. However, if at any stage the position of an individual member does not permit him to subscribe to the 'scheme' and to the General/Contributory Provident Fund at the same time, he may be permitted to make as a separate transaction a non refundable withdrawal from the General/Contributory Provident Fund of an amount equivalent to a year subscription paid for the 'scheme'.

10.2 The subscription to the 'scheme' will form part of the deduction allowable in respect of life insurance premia/contributions to provident fund etc. in computing the total income of the subscriber for the purpose of income-tax, except to the extent of the amount finally withdrawn from the General/Contributory Provident Fund on account of such subscription.

### **Payments from insurance Fund/Savings Fund**

11.1 If an 'employee' retires on attaining the age of superannuation or otherwise ceases to be in Central Govt. Service and his service book discloses that he has been the member of the 'scheme', the Head of

Office shall issue a sanction for the payment of the member's accumulation in the Saving Fund after obtaining a simple application in Form No.4.

11.2 If an 'employee' dies while in service and his service book discloses that he was a member of the 'scheme' the Head of Office shall address the nominees/heirs of the Govt. servant concerned in Form No.5 to submit an application in Form No.6 and on receipt thereof shall issue sanction for the payment of the amount of insurance and the accumulation in the Saving Fund to him (them).

11.3 In the event of death of a member of the 'scheme' while in service, if a person, who is eligible to receive insurance amounts, is charged with the offence of murdering the member of the 'scheme' or abetting in the commission of such an offence, his/her claim to receive insurance amounts shall remain suspended till the conclusion of the criminal proceedings instituted against such a person if on the conclusion of the criminal proceedings the person concerned is convicted for the murder or abetting in the murder, he/she shall be debarred from receiving his/her share of insurance amounts, which shall be paid in equal shares to other eligible persons. However, on the conclusion of the criminal proceedings, if the person concerned is acquitted of the charge of murdering or abetting in the murder, his/her share of insurance amounts shall be paid to him/her without any interest thereon.

11.4 If a member of the 'scheme' is missing and has not been traced, the insurance cover shall be paid to the nominees/heirs of the missing person after expiry of a period of 7 years following the month of disappearance of the member provided the claimants produce a proper and indisputable proof of death or a decree of the court that the employee concerned should be presumed to be dead as laid down in Section 108 of the India Evidence Act. The accumulation in the Savings Fund may, however, be paid to the nominees/heirs after lapse of a period of one year following the month disappearance subject to the fulfillment of the following conditions: -

- i) The family must lodge a report with the concerned Police Station and obtain a report that the employee has not been traced after all efforts had been made by the police.
- ii) An Indemnity Bond should be taken from the nominees/heirs of the employee that all payments shall be adjusted against the payment due to the employee in case he/she appears on the scene and makes any claim.

11.5 Full subscription at the rate applicable on the date of disappearance of the employee will continue to be recovered every month from the nominees/heirs of the missing employee for a period of one year following the month of disappearance. Thereafter premium for insurance cover at the rate of Rs.4.50 per month for every Rs.15000/- of the insurance cover will be recovered for a further period of six years or till the month in which insurance cover is paid, whichever is later. It will, however, be permissible if recovery of full subscription for one year together with interest thereon at the rate admissible on the accumulations in the Savings Fund in made from the Savings Fund amount to be paid after one year.

Similarly, premium for the next six years at the rate of Rs.4.50 per month for every Rs.15000/- of the insurance cover may also be recovered together with interest thereon at the rate admissible on the accumulations in the Savings Fund from the insurance amount to be paid after expiry of the period of seven years following the month of disappearance.

11.6 Insurance amount shall be paid to the nominees/heirs of the missing employee subject to the fulfillment of the condition mentioned in para 11.4 even if the date of superannuation of the missing employee falls before the expiry of the period of seven years following the month of disappearance.

11.7 The amount payable to the nominees/heirs of an 'employee' who has the benefit of insurance cover only will be the amount of insurance appropriate to his Group.

11.8 The amount payable to the nominees/heirs of a member of the 'scheme', who dies while in service shall be: -

- a) The amount of appropriate insurance to which he was entitled at the time of his death; plus
- b) the amount due to him out of the Savings Fund for the entire period of his membership in the lowest Group; and
- c) the amount or amounts due to him for the additional units by which his subscription was raised on each occasion due to appointment/promotion to higher Group for the period from which the rate of subscription was raised to the date of his death.

#### **Example – 1**

If a Group 'D' employee who is a member of the 'scheme' since Jan., 1984 acquires membership in Group 'C' and Group 'B' after 5 years and 15 years of service respectively and dies while in service after 30 years of total membership in all these Groups, his nominee(s) shall be paid the sum of the following amounts: -

- i) The amount of insurance of Rs.60000/- due on a monthly subscription of Rs.60/- being a Group 'B' employee on the date of his death;
- ii) The amount due from Savings Fund on a monthly subscription of Rs.10/- from Jan.,1984 to Dec.,1989 and monthly subscription of Rs.15/- from Jan., 1990 to Dec., 2013 (total 30 years);
- iii) The amount due from Savings Fund on a monthly subscription of Rs.10/- (Rs.20-Rs.10) from Jan.,1989 to Dec.,1989 and monthly subscription of Rs.15/- (Rs.30-Rs.15) from Jan., 1990 to Dec., 2013 (total 25 years);
- iv) The amount due from Savings Fund on a monthly subscription of Rs.30/- (Rs.60-Rs.30) from Jan., 1999 to Dec., 2013 (total 15 years).

**Example – 2**

If a Group'D' employee who becomes a member of the 'scheme' since Jan., 1990 acquires membership of Group'C', Group'B' and Group'A' after 5 years, 15 years and 30 years of service respectively and dies while in service after 31 years of total membership in all these Groups, his nominee(s) shall be paid the sum of the following amounts: -

- i) The amount of insurance of Rs.120000/- due on a monthly subscription of Rs.120/- being a Group'A' employee on the date of his death;
- ii) The amount due from Savings Fund on a monthly subscription of Rs.15/- for 31 years.
- iii) The amount due from Savings Fund on a monthly subscription of Rs.15/- (Rs.30-Rs.15) for 26 years.
- iv) The amount due from Savings Fund on a monthly subscription of Rs.30/-(Rs.60-Rs.30) for 16 years.
- v) The amount due from Savings Fund on a monthly subscription of Rs.60/- (Rs.120-Rs.60) for 1 year.

11.9 The amount payable to the employee who ceases to be in employment with the Central Govt. on account of resignation, retirement, etc., shall be : -

- a) The amount due to him from Saving Fund for the entire period of his membership in the lowest Group; and
- b) The amount or amounts due to him for the additional units by which his subscription was raised on each occasion due to appointment, promotion to higher Group, for the period from which the rate of subscription was so raised to the date of cessation of his membership.

**Example – 1**

If a Group'C' employee who is a member of the 'scheme' since Jan., 1983 acquires membership in Group'B' and Group'A' after 10 and 20 years of service respectively and retires on superannuation after 30 years of total membership in all these Groups, he shall be paid the sum of the following amounts: -

- i) The amount due to him from Savings Fund on a monthly subscription of Rs.20/- from Jan., 1983 to Dec., 1989 and monthly subscription of Rs.30/- from Jan., 1990 to Dec., 2012 (total 30 years).
- ii) The amount due to him from Savings Fund on a monthly subscription of Rs.30/- (Rs.60-Rs.30) from Jan., 1993 to Dec., 2012 (total 20 years).
- iii) The amount due to him from Savings Fund on a monthly subscription of Rs.60/- (Rs.120-Rs.60) from Jan., 2003 to Dec., 2012 (total 10 years).

**Example – 2**

If a Group 'D' employee who becomes a member of the 'scheme' in Jan. 1991 acquires membership in Group 'C' and Group 'B' after 15 and 25 years of service respectively and retires on superannuation after 32 years of total membership in all these Groups, he shall be paid the sum of the following amounts: -

- i) The amount due to him from Saving Fund on a monthly subscription of Rs.15/- for 32 years;
- ii) The amount due to him from Savings Fund on a monthly subscription of Rs.15/- (Rs.30-Rs.15) for 17 years; and
- iii) The amount due to him from Savings Fund on a monthly subscription of Rs.30/- (Rs.60-Rs.30) for 7 years.

11.10 If any 'employee' dies during a month before the recovery of subscription for that month from him, his dues shall be paid after deducting the subscription.

11.11 If any 'employee' joins later on an All India Service, his case shall be regulated in such a manner as may be decided by the Ministry of Finance.

#### **Withdrawals from Insurance Fund/Savings Fund**

12.1 It will not be permissible for any member or beneficiary of the 'scheme' to withdraw any amount out of the insurance fund to which he has been subscribing. The amount due from the fund on the death of a member of the 'scheme' while in service shall be worked out in accordance with para 11.8 and paid to his nominee(s) in accordance with the accounting procedure prescribed separately.

12.2 It will not be permissible for any member of the 'scheme' to withdraw any amount out of the Saving Fund, he has been subscribing. The amount due to him from the fund on his cessation of employment on account of resignation, retirement, etc., shall be worked out in accordance with para 11.9 and paid to him or his nominee(s) in accordance with the accounting procedure prescribed separately.

#### **Loans/advances from or against accumulations in Insurance Fund/Savings Fund**

13.1 No loans or advances shall be paid to any member or other beneficiary of the 'scheme' from his/her accumulations in the Insurance Fund/Savings Fund to which he/she has been subscribing.

13.2 A member of the 'scheme' who has obtained House Building Advance from the Govt. can assign his/her insurance cover and accumulation in the Savings Fund to a recognised financial institution for the purpose of obtaining additional loans for acquiring a plot of land or a ready build house/flat or for building a house/flat. Permission for assignment of the insurance cover and accumulation in the Savings Fund may be given with the specific approval of the Head of Deptt., if the member of the 'scheme' makes a request in writing in Form No.11, subject to the

condition that the total amount of House Building Advance sanctioned by the Govt. and the loan raised by the member from the financial institution taken together shall not exceed the cost ceiling limits prescribed by the Ministry of Urban Development.

- 13.3 If a member of the 'scheme' has a plot of land in the name of any member of his/her family and proposed to construct a house on that plot of land or if a member of the 'scheme' proposes to acquire a ready-built house/flat or a plot of land in the name of any member of his/her family, he/she will be permitted to assign his/her insurance cover and accumulation in the Savings Fund for obtaining loan from a recognised financial institution.
- 13.4 The head of Deptt. will communicate his permission for assignment of the insurance cover and accumulation in Savings Fund to the 'employees' in Form No. 12. The request of the 'employee' in Form No.11 and communication of permission in Form No.12 will be pasted in the service record of the employee with the following entry in the service record in red ink : -
- “(Name of the employee) has been allowed at his/her request to assign his/her insurance cover and Savings Fund accumulation under the Central Govt. Employees Group Insurance Scheme, 1980 to (the name of the recognised financial institution) Vide letter No.....Dt.....”
- 13.5 At the time of the settlement of the claim of the 'employee' or his/her nominee(s) under the 'scheme' the amount claimed by the financial institution as due from the employee on account of loan will be paid to the institution without any detailed scrutiny and only the balance amount, if any, will be paid to the employee or his/her nominee(s).

#### **Utilisation of accumulations in Insurance Fund/Savings Fund**

14. The accumulation in the Insurance Fund/Savings Fund shall be at the disposal of the Central Govt. since the 'scheme' is wholly self-supporting and self-financing, the bulk of these accumulations are proposed to be utilised for ownership housing schemes and other schemes for the benefit of the members of the 'scheme'.

#### **Mode of notification of the scheme**

15. The 'scheme' shall be notified to the 'employees' by displaying a copy thereof on the notice board or where no such notice board is provided at a prominent place in a premise where the employees are working. A few copies of the 'scheme' may also be supplied to the recognised unions/associations of the employees.

#### **Action on notification of the 'scheme'**

16. By the 10<sup>th</sup> of every month following the month in which the 'scheme' is notified, the Head of Office shall supply to the Drawing & Disbursing Officer names, Groups, dates of birth and date of appointment of persons who may be appointed to any service or post under the Central Govt.

during the preceding month and who would be eligible to be the members of the 'scheme' in terms of para 3 of the 'scheme'.

**Action on the 'scheme' coming into force**

- 17.1 By the 10<sup>th</sup> of the month in which the 'scheme' came into force the Head of Office had to supply to the Drawing & Disbursing Officer a statement indicating the name, Group and the date of birth of every 'employee' who had been in the Central Govt. service on the date the 'scheme' was notified, but had not opted out of the 'scheme'.
- 17.2 Every member of the 'scheme' shall be informed in Form No.1 the date of his enrolment, the subscription to be deducted and the benefits to which he would be eligible. On his regular promotion from one Group to another he will be similarly informed in Form No.2.
- 17.3 The option exercised by the 'employees' who were already in Central Govt. service on the date the 'scheme' was notified was to be in Form No.3 which had to be pasted in the service book of the individuals concerned.

**Register of members: -**

- 18 The Head of Office shall ensure that Group-wise register of member is maintained in the Form No.9 and kept up to date. This register shall be sent to the D.D.O. concerned once a year to verify whether appropriate subscriptions are being recovered from all employees who have joined the insurance fund or both the insurance Fund and the Savings Fund under the 'scheme' and to record a certificate to this effect.

**Nominations: -**

- 19.1 The Head of Office shall obtain from every member of the 'scheme', a nomination conferring on one or more persons the right to receive the amount that may become payable under this 'scheme' in the event of his/her death before attaining the age of superannuation. In the case of 'employees' who join Central Govt. service after the date on which the 'scheme' is notified such nomination shall be obtained alongwith joining report.
- 19.2 If a member of the 'scheme' happens to be minor, he/she will be required to make nomination on his/her attaining the age of majority.
- 19.3 If a member of the 'scheme' has a family at the time of his/her making the nomination he/she shall make such nomination only in favour of a member or member(s) of his/her family. For this purpose, family will have the same meaning as assigned to it in the General Provident Fund (Central Services) Rules, 1960 or Contributory Provident Fund Rules (India) 1962, as the case may be.
- 19.4 If a female member of the 'scheme' by notice in writing to the Head of Office expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no

longer a member of her family in matters to which the 'scheme' relates, unless she subsequently cancels such notice in writing.

- 19.5 If nominated member(s) of family subsequently cease to be the member(s) of the family, e.g., minor brother crossing the age of minority, marriage of unmarried sister, remarriage of widow before payment of insurance amounts, etc., nomination made in favour of such member(s) shall become invalid.
- 19.6 If a member nominates more than one person, he/she should specify in the nomination the amount of share payable to each of the nominee(s) in such a manner as to cover the whole of the amount payable under the 'scheme' failing which the amount payable under the 'scheme' shall be equally distributed among the nominees.
- 19.7 The nomination shall be made in Form No.7 or Form No.8 as is appropriate in the circumstances.
- 19.8 A member of the 'scheme' may at any time cancel a nomination by sending a notice to the Head of Office along with a fresh nomination made in accordance with the above provision.
- 19.9 The nomination received from the members shall be counter-signed by the Head of Office and pasted in their service books. The Head of Office shall also make an entry in the service book that the nomination has been duly received.
- 19.10 If a member of the 'scheme' dies without leaving behind a valid nomination, the nomination, if made under GPF/CPF Rules may be accepted for the purpose of this 'scheme' also. Where there is no nomination even for GPF/CPF accounts, amount payable under this 'scheme' shall be paid as follows: -
- a) The entire amount may be paid in equal shares to widow/widows, minor sons and unmarried daughters provided that in the case of more than one widow the second and subsequent marriages were solemnized with the permission of Central Govt. In the case of minor sons and daughters their mother, who is not a Muslim lady, shall be deemed to be the natural guardian to receive the amount due. Guardianship Certificate has to be produced by the minor sons and daughters of a Muslim lady.
  - b) In the absence of member(s) eligible under (a) above, the payment may be made in equal shares to other members of the family as defined in General Provident Fund (Central Services) Rules, 1960/Contributory Provident Fund Rules (India), 1962.
  - c) In the absence of member(s) eligible under (b) above also, payment may be made to other legal heir(s) not covered by items (a) & (b) above.
- 19.11 In the case of claimants covered by items (a) & (b) in para 19.10 the payment will be made by the Head of Office without insisting on production of Succession Certificate but in the event of



payment to the claimants covered by item(c) in para 19.10. Succession Certificate issued by a competent court will have to be produced.

20. **Central Govt. Employees Insurance Scheme, 1977:** - Central Govt. Employees Insurance Scheme, 1977 introduced by the Deptt. of Expenditure O.M.No.60/14/77-IC dated 23<sup>rd</sup> June, 1977 will continue for those 'employees' who have opted out of the Central Govt. Employees Group Insurance Scheme, 1980 till they cease to be in employment with the Central Govt. on account of retirement, resignation, death, etc.

**Accounting**

- 21.1 The transactions relating to the 'scheme' shall be accounted for in accordance with the procedure laid down separately.
- 21.2 Govt. dues recoverable from a member of the 'scheme' shall not be adjusted from the amounts payable under this 'scheme' except as provided in para 13.5.

**Interpretation and Clarification**

- 22.1 If any categories of 'employees' are not specifically classified into Group'A', Group'B', Group'C' or Group'D' their classification shall be assumed in accordance with the principles laid down in this regard under the Central Civil Service(Classification, Control and Appeal) Rules, 1965.
- 22.2 In the actual implementation of the 'scheme' if any doubt arises in regard to the interpretation of any of the provisions of this 'scheme' or if any point requires clarification, the matter may be referred to the Ministry of Finance, whose decision shall be final.

**Review of the 'scheme'**

The working of the 'scheme' will be reviewed every three years to ensure that the 'scheme' remains self-financing and self-supporting.

**Form No.1**

Government of India

Ministry of .....

Department/Office.....

Dated.....

**MEMORANDUM**

Shri.....

.....a Group.....

employee has been enrolled as a member of the Central Government Employees Group Insurance Scheme, 1980 w.e.f.....His monthly subscription of Rs.....(Rupees.....) shall be deducted from his salary/wage commencing from the month of .....and he will be eligible to the benefits of the scheme appropriate to Group.....w.e.f.....

(Head of Office)

To

Shri.....

Name and designation of the employees.

**Form No.2**

Government of India

Ministry of .....

Department/Office.....

Dated.....

**MEMORANDUM**

Shri.....  
.....has been promoted on a regular basis, from Group.....to  
Group.....w.e.f.....His monthly subscription for the Central  
Government Employees Group Insurance Scheme, 1980 shall be raised from  
Rs.....to Rs..... from the month of.....and he will be eligible to  
the benefits of the scheme appropriate to Group ..... w.e.f.....

(Head of Office)

To

Shri.....

Name and designation of the employees.

**Form No.3**

To  
(Head of Office)

Sir,

I have read and understood / I have been explained the details of the new Central Government Employees Group Insurance Scheme, 1980. I opt to remain outside this new 'Scheme'.

Yours faithfully,

Place:

Date:

( )

Name and designation of the employee

**Form No.4**

To

\*The.....  
.....

***Subject: -Application for payment for accumulation under Central Government Employees Group Insurance Scheme, 1980.***

Sir,

I have been a member of the Central Government Employees Group Insurance Scheme, 1980 since.....\*\* I have retired from service after attaining the age of .....years/I have ceased to be in employment with the Central Government w.e.f.....I was holding the post of .....before retirement/cessation of employment with the Central Government. I request that the amount due to me under the Central Government Employees Group Insurance Scheme may be paid to me.

Yours faithfully

( )

*\*Designation and address of the Head of Office.*

*\*\* Month and the year of becoming a member of the scheme may be indicated here.*

**Form No.5**

No.....  
Government of India  
Ministry of .....  
Department of .....  
Office of .....

Dated.....

To

\* .....

***Subject: - Payment of the amount due under the Central Government Employees Group Insurance Scheme, 1980.***

Dear / Sir / Madam,

I am directed to state that the late Shri..... has nominated you for payments of full/.....percent of amounts due under the Central Government Employees Group Insurance Scheme, 1980. You are, therefore, requested to submit an application in the enclosed form No.6 for arranging payment.

Yours faithfully

\*Name and address of the nominee.

( )

**Form No.6**

To

\*The.....  
.....

***Subject: - Application for payment of amount due to Late Shri.....under the Central Government Employees Group Insurance Scheme, 1980***

.....

Sir,

With reference to your letter No.....dated.....I hereby request that the full/.....percent of amount due to late Shri.....under the Central Government Employees Group Insurance Scheme may be paid to me.

Yours faithfully

\*

( )

\*Name and address of the Office from where Form No.5 is received.

Nomination for benefits under the Central Government Employees Group Insurance Scheme, 1980 When the Government servant has no family and wishes to nominate one person or more than one person.

I, having no family, hereby nominate the person/persons mentioned below and confer on him/them the right to receive to the extent specified below any amount that may be sanctioned by the Central Government under the Central Government Employees Group Insurance Scheme, 1980 in the event of my death while in service or which having become payable on my attaining the age of superannuation may remain unpaid at my death.

Names and addresses of nominee	Relationship with Government servant	Age	*Share of amount to be paid to each.	Contingencies** on the happening of which the nomination shall become invalid	Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the Government Servant.
1	2	3	4	5	6
1					
2					
3					

Dated, this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_ at \_\_\_\_\_

Two witness to signature.

1. \_\_\_\_\_

2. \_\_\_\_\_ Signature of Government Servant

***N.B. The Government servant should draw line across the blank space below his last entry to prevent the insertion of any names after he has signed.***

***\*This column should be filled in so as to cover the whole amount that may be payable under the Insurance Scheme.***

***\*\* Where a Government servant who has no family makes a nomination, he shall specify in this column that the nomination shall become invalid in the event of his subsequently acquiring a family.***

Nomination for benefits under the Central Government Employees Group Insurance Scheme, 1980

When the Government servant has no family and wishes to nominate one member or more than one member thereof.

I, hereby nominate the person(s) mentioned below who is/are member(s) of my family, and confer on him/them the right to receive to the extent specified below any amount that may be sanctioned by the Central Government under the Central Government Employees Group Insurance Scheme, 1980 in the event of my death while in service or which having become payable on my attaining the age of superannuation may remain unpaid at my death.

Names and addresses of nominee/nominees	Relationship with Government servant	Age	*Share of amount to be paid to each.	Contingencies on the happening on which the nomination shall become invalid	Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the Government Servant.
1	2	3	4	5	6
1					
2					
3					

***N.B. The Government servant should draw line across the blank space below his last entry to prevent the insertion of any names after he has signed.***

Dated, this                      day of              20                      at

Two witness to signature.

Signature of two witnesses:

1.

2.

Signature of Government Servant

\* This column should be filled in so as to cover the whole amount that may be payable under the insurance Scheme.

**Form No.9****Central Government Employees Group Insurance Scheme, 1980****Register of members****Group:****Section I : Particulars of employees subscribing to the Insurance Fund only.**

Sl. No.	Name	Designation	Date of Birth	Date of Appointment	Date of Commence-ment of subscription	Date of promotion to higher Group/Date of transfer to Other Department	Date of death	Remark
1	2	3	4	5	6	7	8	9

**Section II : Particulars of employees subscribing to both Insurance Fund and Saving Fund**

Sl. No.	Name	Designation	Date of Birth	Date of Appointment	Date of Commence-ment of subscription	Date of promotion to higher Group/Date of transfer to Other Department	Date of death	Remark
1	2	3	4	5	6	7	8	9

**Form .10**

To

(Head of Office)

Sir,

With reference to the Ministry of Finance Office Memorandum No.7(6)/EV/86, dated the 27<sup>th</sup> October, 1986, I hereby request that I may be enrolled as a Member in Group.....of the Central Government Employees Group Insurance Scheme, 1980 with effect from 1.1.1987, on the conditions specified therein. I agree to the recovery of the subscription of Rs..... as per provisions of the scheme for providing me with an insurance cover of Rs.....commencing from the commencement of normal working hours on the 1<sup>st</sup> Jan.,1987, besides benefits from the Savings Fund under the Scheme.

Yours faithfully

( )  
Name and designation  
of the employee

Place:

Date:



<u>Form No.11</u>	<u>Form No.12</u>
<p>To (Head of Department) Sir,</p> <p>I am negotiating a loan of Rs..... (in words and figures) from M/s.....(name of the Company) for the purpose of acquiring/constructing a flat/House (give details). As desired by M/s..... and agreed to by me, I may be permitted to assign my Insurance cover and saving fund accumulation as a member of the Central Government Employees Group Insurance Scheme, 1980 to M/s.....I hereby authorise you to utilise the amount payable to me on my ceasing to be in government service or to my nominee(s) in the event of my death for making payment to M/s.....on account of outstanding dues against the loan taken by me from them. The balance amount, if any, may be paid to me/my nominee(s).</p> <p>A true copy of the agreement that would be entered into by me with M/s.....will be submitted for record in due course.</p> <p style="text-align: right;">Yours faithfully, (Name and designation of the employee)</p>	<p>To Shri.....</p> <p>Sir,</p> <p>With reference to your letter dated ..... I m directed to convey the approval of the .....(Head of Department) to your obtaining loan of Rs.....(in words and figures) for the purpose of constructing/acquiring a house/flat (give details) and assigning your insurance cover and accumulation in the Savings Fund as a member of the Central Government Employees Group Insurance Scheme, 1980, to M/s..... The amount claimed by M/s ..... as due from you on account of loan would be paid to them without detailed scrutiny and only the balance amount, if any, on account of the accumulation in Saving Fund or Insurance cover and accumulation in Saving Fund would be paid to you or your nominee(s) as the case may be.</p> <p>2. An authenticated copy of your letter dated.....and this letter is being sent to M/s.....for their record.</p> <p style="text-align: right;">Yours faithfully, ( )</p>

### Important Salient features

- (i) An employee who joins Government service on *or after 2<sup>nd</sup> January* of any year shall be enrolled as a member of the scheme on the next anniversary of the scheme. Insurance Covers on payment of premium at the rate of Rs.4.50 for every Rs.15000/- of insurance cover will be provided from the date of appointment to 31<sup>st</sup> December as stated in 6 of the Scheme.
- (ii) A member of the Central Government Employees Group Insurance Scheme, 1980 cannot simultaneously be a member of any other Group Insurance Scheme.
- (iii) Insurance Cover will be paid to the families/heirs of those employees who die due to any cause, including suicide, while in service.
- (iv) An employee, who joins service on or after 1<sup>st</sup> February, 1989 will become member of the scheme with the revised rates of subscription and insurance cover,
- (v) Those 'employee' who were members of the Scheme on 31<sup>st</sup> January, 1989 and have exercised their option against the revised rate of subscription and insurance cover, will continue to subscribe in units

of Rs.10/- p.m. till they cease to be in Government service on account of retirement, resignation, death etc.

- (vi) In the case of a missing employee insurance cover will be paid after the expiry of a period of seven years and subject to the condition prescribed in para 11.4 of the scheme even if the date of superannuation of the missing employee falls before the expiry of seven years.
- (vii) Assignment of Insurance cover and accumulation in the Saving Fund to a recognised financial institution for the purpose of obtaining loan is permissible even if the loan is required for purchase of a plot of land or a ready-built house or for construction of a house which is in the name of a member of the family of the Government employee and not in his/her own name.
- (viii) If a member of the scheme dies without leaving any valid nomination the insurance amounts will be paid to the members of family as defined in para 19.3 of the scheme without production of any Succession Certificate. Other legal heirs will, however, be required to produce Succession Certificate.
- (ix) Dues recoverable by Government from members of the scheme shall not be adjusted from the amounts payable under the scheme except the loan taken from a recognised financial institution on assignment of insurance cover and Saving Fund amount.

(Authority: - GOI, Min. of Fin., Deptt. of Exp. OM No.F.7(5)-EV/89 dated 15<sup>th</sup> May 1989)

15.7.2 **Rate of monthly subscription and insurance cover under CGEGIS-1980 for erstwhile Group'D' employees placed in PB-1, Grade Pay Rs.1800/- and classified as Group'C': -**

In view of the recommendations of 6<sup>th</sup> CPC, Department of Personnel & Training vide notification dated 9/4/2009 has classified the posts carrying the Grade Pay of Rs.1800/- as Group'C'. Therefore, the monthly subscription towards CGEGIS and insurance coverage to the erstwhile Group'D' employees placed in PB-1 with Grade Pay of Rs.1800/- and classified as Group'C', @ Rs.30/- per month from 1<sup>st</sup> January, 2011.

(Authority: - GOI, Min. of Fin., Deptt. of Exp. OM No.7 (1)-EV/2008 dated 10<sup>th</sup> Sept, 2010)

**Table**  
**Central Government Employees Group Insurance Scheme, 1980**

The accumulations in the Savings accounts of members corresponding to the contribution @ Rs. 10 per month, up to the end of the month of cessation of membership of the scheme of account of “death”, “retirement” etc:-

Year of entry	VI-Year of cessation of membership 1987					
	Month of cessation					
	January	February	March	April	May	June
1	2	3	4	5	6	7
1-1-1982	557	570	582	595	608	620
1-1-1983	423	434	445	456	468	479
1-1-1984	302	312	322	332	342	352
1-1-1985	193	201	210	219	228	238
1-1-1986	95	103	110	118	126	135
1-1-1987	7	14	21	28	35	42
July	August	September	October	November	December	Remarks
8	9	10	11	12	13	14
634	647	660	673	687	701	
491	503	515	527	539	551	
362	373	383	394	405	416	
247	256	265	275	285	294	
143	151	159	168	176	185	
50	57	64	72	80	87	

*Note:- (1) It is assumed that full contribution for the month of cessation of membership has already been collected/will be collected from the salary for that month, failing which it will be deducted from the accumulated accounts given above.*

(2) The interest rate on the balances in the saving account has been allowed on the basis of 10% per annum (compounded quarterly for the period from 1-1-1982 to 31-12-1982; 11% per annum (compounded quarterly) from 1-1-1983 to 31-12-1983 and 12% per annum (compounded quarterly) from 1-1-1987 onwards.

**Table**  
**Central Government Employees Group Insurance Scheme, 1980**

Year of entry	VII-Year of cessation of membership 1988					
	Month of cessation					
	January	February	March	April	May	June
1	2	3	4	5	6	7
1-1-1982	715	729	743	758	772	787
1-1-1983	563	576	589	602	615	628
1-1-1984	427	438	450	461	473	484
1-1-1985	304	314	324	334	345	355
1-1-1986	194	203	212	221	230	239
1-1-1987	95	103	111	119	127	135
1-1-1988	7	14	21	28	36	43
July	August	September	October	November	December	Remarks
8	9	10	11	12	13	14
802	816	832	847	862	878	
641	654	668	681	695	709	
496	508	520	532	545	557	
365	376	387	398	409	420	
249	258	268	277	287	297	
144	152	161	169	178	187	
51	58	66	73	81	89	

**Table**  
**Central Government Employees Group Insurance Scheme, 1980**

Year of entry	VIII-Year of cessation of membership <b>1989</b>					
	Month of cessation					
	January	February	March	April	May	June
1	2	3	4	5	6	7
1-1-1982	894	910	926	942	958	975
1-1-1983	723	737	751	766	781	795
1-1-1984	570	582	595	608	621	634
1-1-1985	431	442	454	465	477	481
1-1-1986	307	317	327	337	348	358
1-1-1987	196	205	214	223	232	241
1-1-1988	97	105	113	121	129	137
1-1-1989	7	14	21	28	36	43
July	August	September	October	November	December	Remarks
8	9	10	11	12	13	14
991	1008	1025	1042	1059	1077	
810	825	840	856	871	887	
647	661	674	688	702	716	
500	512	525	537	549	561	
369	379	390	401	412	423	
251	260	270	280	289	299	
146	154	163	171	180	189	
51	58	66	73	81	89	

**Table****Central Government Employees Group Insurance Scheme, 1980**

Year of entry	IX-Year of cessation of membership 1990					
	Month of cessation					
	January	February	March	April	May	June
1	2	3	4	5	6	7
1-1-1982	1095	1113	1131	1149	1167	1186
1-1-1983	903	919	935	951	967	984
1-1-1984	730	744	759	773	788	803
1-1-1985	574	586	599	612	625	638
1-1-1986	434	445	457	468	480	492
1-1-1987	309	319	329	339	350	360
1-1-1988	198	207	216	225	234	244
1-1-1989	97	105	113	121	129	137
1-1-1990	7	14	21	28	36	43
July	August	September	October	November	December	Remarks
8	9	10	11	12	13	14
1204	1223	1242	1262	1281	1301	
1001	1018	1035	1052	1069	1087	
818	833	848	863	879	895	
652	665	679	692	705	720	
504	516	528	540	552	565	
371	382	392	403	414	425	
253	262	272	282	292	301	
146	154	163	171	180	189	
51	58	66	73	81	89	

Note: - (1) It is assumed that full contribution for the month of cessation of membership has already been collected/will be collected from the salary for that month, failing which it will be deducted from the accumulated accounts given above.

(2) In the above calculations, the death rate upto 31-12-1987 has been presumed to be 3.75 per thousand per year and for 1988 and onwards at 3.60 per thousand per year.

(3) The rates of interest in the savings fund account has been allowed on the basis @ 10% per year (compounded quarterly) for 1-1-1982 to 31-12-1982 Rs. @ 11% per year (compounded quarterly) for 1-1-1983 to 31-12-1986 and @ 12% per year (compounded quarterly) for 1-1-1987 and onwards.

15.7.3 (iii) **Tables of Benefits for the saving fund for the period from 01.01.2010 to 31.12.2016**

Tables of benefits for the savings fund of the Scheme based on a subscription of Rs.10 per month from 1.1.1982 to 31.12.1989 [**Table (i)**] and Rs.15 per month w.e.f. 1.1.1990 onwards [**Table (ii)**] have been prepared for the year 2010 to 2016 are given as follows:-

**Table (i)**  
**Central Government Employees Group Insurance Scheme, 1980**  
 (Contribution @ Rs.10/- throughout)

Accumulated value of contribution from 1 <sup>st</sup> January of year of Entry to the month and year of cessation												
Year of cessation of membership 2010												
Year of entry	Month of cessation of membership											
	January	February	March	April	May	June	July	August	September	October	November	December
1982	13775	13873	13969	14069	14170	14269	14372	14474	14577	14680	14783	14887
1983	12262	12351	12438	12528	12617	12708	12798	12889	12981	13075	13169	13263
1984	10897	10978	11056	11139	11217	11298	11380	11462	11545	11630	11712	11797
1985	9676	9748	9817	9891	9962	10035	10109	10182	10255	10331	10406	10482
1986	8578	8644	8708	8770	8835	8901	8967	9033	9099	9166	9234	9302
1987	7595	7651	7710	7768	7825	7885	7943	8003	8063	8122	8182	8243
1988	6716	6767	6819	6872	6924	6975	7030	7082	7137	7189	7245	7300
1989	5922	5968	6015	6060	6107	6156	6202	6251	6298	6346	6395	6446
1990	5216	5257	5300	5340	5382	5425	5468	5511	5555	5598	5642	5686
1991	4589	4625	4662	4702	4740	4777	4816	4855	4893	4933	4971	5010
1992	4032	4064	4098	4133	4168	4202	4236	4270	4305	4341	4375	4411
1993	3537	3565	3596	3628	3659	3690	3720	3751	3784	3815	3847	3880
1994	3096	3123	3150	3178	3207	3235	3263	3290	3320	3347	3377	3406
1995	2706	2729	2754	2779	2804	2831	2855	2881	2907	2933	2959	2985
1996	2358	2380	2404	2426	2449	2472	2495	2518	2541	2565	2588	2612
1997	2049	2070	2090	2111	2131	2153	2173	2195	2216	2237	2258	2281
1998	1776	1793	1812	1831	1850	1868	1888	1908	1927	1948	1967	1986
1999	1531	1549	1566	1584	1601	1617	1633	1651	1670	1688	1706	1724
2000	1316	1330	1347	1362	1378	1396	1411	1427	1445	1460	1477	1493
2001	1123	1137	1153	1166	1181	1196	1210	1227	1242	1257	1271	1288
2002	951	965	978	991	1005	1019	1032	1046	1060	1074	1088	1103
2003	796	808	821	833	846	858	871	884	897	909	923	936
2004	654	666	677	689	700	712	723	735	747	759	771	783
2005	524	535	545	556	566	577	588	599	610	621	632	643
2006	404	413	423	433	443	453	463	473	483	493	503	514
2007	292	301	310	319	329	338	347	356	366	375	384	394
2008	190	198	206	215	223	231	240	249	257	266	275	284
2009	95	102	110	118	126	133	141	149	157	165	173	181
2010	7	14	21	28	35	43	50	57	65	72	80	87
<b>Note:</b>												
Basis Used												
From	To	Interest *		From	To	Interest *		Saving Fund:		68.75% from 1.1.82 to 31.12.87		
1.1.82	31.12.82	10%		1.1.03	31.12.03	9.00%				70% from 1.1.88 and onwards		
1.1.83	31.12.86	11%		1.1.04	31.12.10	8.00%						
1.1.87	31.12.00	12%						Insurance Fund:		31.25% from 1.1.82 to 31.12.87		
1.1.01	31.12.01	11%								30% from 1.1.88 and onwards		
1.1.02	31.12.02	9.50%		* Interest p.a. compounded quarterly								



**Table (ii)**  
**Central Government Employees Group Insurance Scheme, 1980**  
 (Contribution @ Rs.10/- P.M. upto 31.12.89 and Rs.15 throughout after 1.1.90)

Accumulated value of contribution from 1 <sup>st</sup> January of year of Entry to the month and year of cessation													
Year of cessation of membership 2010													
Year of entry	Month of cessation of membership												
	January	February	March	April	May	June	July	August	September	October	November	December	
1982	16378	16499	16618	16737	16859	16981	17106	17227	17354	17478	17606	17732	
1983	14866	14977	15085	15196	15307	15418	15532	15646	15760	15874	15989	16106	
1984	13504	13605	13705	13807	13908	14012	14115	14218	14322	14428	14534	14642	
1985	12282	12374	12466	12559	12653	12747	12842	12937	13034	13131	13229	13325	
1986	11184	11270	11356	11441	11527	11613	11702	11788	11877	11968	12056	12149	
1987	10200	10280	10357	10437	10517	10598	10678	10757	10840	10923	11006	11090	
1988	9323	9396	9468	9541	9615	9688	9764	9840	9915	9990	10068	10145	
1989	8528	8597	8664	8732	8799	8868	8937	9005	9078	9148	9220	9290	
1990	7821	7886	7948	8011	8076	8138	8203	8268	8334	8400	8465	8532	
1991	6881	6938	6994	7051	7108	7166	7224	7283	7341	7400	7462	7519	
1992	6045	6097	6147	6198	6250	6303	6355	6406	6460	6513	6568	6623	
1993	5302	5350	5395	5441	5488	5535	5582	5629	5678	5725	5775	5822	
1994	4643	4686	4727	4769	4810	4853	4895	4939	4981	5025	5069	5113	
1995	4057	4095	4132	4170	4208	4246	4287	4324	4364	4403	4442	4483	
1996	3537	3570	3605	3639	3674	3708	3745	3779	3814	3850	3886	3924	
1997	3073	3103	3136	3168	3198	3231	3262	3294	3327	3360	3393	3424	
1998	2662	2692	2718	2747	2776	2804	2836	2864	2894	2922	2952	2984	
1999	2298	2323	2349	2374	2401	2426	2455	2481	2508	2535	2562	2589	
2298	1971	1995	2020	2044	2068	2092	2117	2141	2166	2190	2215	2240	
2001	1685	1706	1727	1750	1772	1794	1817	1839	1863	1885	1908	1930	
2002	1429	1448	1468	1485	1505	1527	1547	1568	1592	1613	1633	1655	
2003	1194	1212	1231	1250	1268	1287	1306	1325	1344	1365	1384	1402	
2004	982	999	1016	1033	1050	1068	1085	1103	1121	1139	1157	1175	
2005	786	802	818	833	849	866	882	898	915	931	948	965	
2006	605	620	635	649	664	679	694	709	724	740	755	770	
2007	439	452	465	479	493	507	520	534	548	562	577	591	
2008	284	297	309	322	334	347	360	373	386	399	412	425	
2009	142	153	165	177	188	200	212	224	236	248	260	272	
2010	11	21	32	42	53	64	75	86	97	108	119	131	
<b>Note:</b>													
Basis Used													
From	To	Interest *		From	To	Interest *		Saving Fund:		68.75% from 1.1.82 to 31.12.87			
1.1.82	31.12.82	10%		1.1.03	31.12.03	9.00%				70% from 1.1.88 and onwards			
1.1.83	31.12.86	11%		1.1.04	30.12.10	8.00%							
1.1.87	31.12.00	12%						Insurance Fund:		31.25% from 1.1.82 to 31.12.87			
1.1.01	31.12.01	11%								30% from 1.1.88 and onwards			
1.1.02	31.12.02	9.50%		* Interest p.a. compounded quarterly									

(Authority: - GOI MOF (DOE) O.M. No. 7(2)/EV/2009, dated 29<sup>th</sup> Dec. 2009)

**Table (i)**  
**Central Government Employees Group Insurance Scheme, 1980**  
**(Contribution @ Rs.10/- throughout)**

<b>Accumulated value of contribution from 1<sup>st</sup> January of year of Entry to the month and year of cessation</b>												
<b>Year of cessation of membership 2011</b>												
<b>Year of entry</b>	<b>Month of cessation of membership</b>											
	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>
1982	14997	15104	15207	15316	15425	15532	15643	15754	15865	15977	16088	16201
1983	13360	13456	13550	13648	13744	13843	13940	14039	14138	14240	14342	14443
1984	11883	11970	12055	12144	12229	12316	12406	12494	12583	12675	12764	12857
1985	10561	10639	10713	10793	10871	10949	11029	11109	11188	11270	11351	11433
1986	9373	9444	9512	9580	9651	9722	9793	9865	9937	10009	10082	10155
1987	8308	8369	8432	8495	8557	8622	8684	8749	8815	8879	8944	9010
1988	7357	7412	7468	7525	7581	7638	7696	7753	7812	7869	7929	7988
1989	6497	6547	6598	6647	6698	6750	6801	6853	6904	6957	7009	7064
1990	5733	5777	5824	5867	5913	5959	6006	6052	6100	6147	6194	6242
1991	5054	5093	5134	5177	5218	5258	5300	5342	5384	5427	5468	5510
1992	4451	4486	4523	4561	4599	4636	4673	4710	4747	4786	4823	4861
1993	3915	3946	3980	4014	4048	4081	4114	4148	4183	4216	4251	4287
1994	3438	3468	3497	3527	3558	3588	3619	3649	3681	3710	3742	3774
1995	3016	3041	3068	3096	3123	3151	3177	3206	3234	3262	3290	3318
1996	2639	2663	2689	2713	2738	2763	2788	2813	2837	2864	2888	2915
1997	2305	2328	2349	2372	2393	2418	2440	2464	2486	2508	2531	2556
1998	2010	2028	2048	2069	2090	2109	2131	2153	2173	2195	2216	2237
1999	1744	1763	1782	1801	1820	1838	1855	1875	1894	1914	1933	1953
2000	1512	1527	1545	1561	1578	1598	1615	1632	1651	1668	1686	1704
2001	1303	1318	1335	1349	1365	1382	1397	1415	1431	1447	1463	1481
2002	1117	1131	1146	1160	1175	1190	1205	1220	1235	1250	1265	1281
2003	949	962	975	989	1002	1016	1030	1044	1058	1072	1086	1100
2004	795	808	820	832	845	858	870	883	896	909	922	935
2005	654	666	677	689	700	712	723	735	747	759	771	783
2006	524	535	545	556	566	577	588	599	610	621	632	643
2007	404	413	423	433	443	453	463	473	483	493	503	514
2008	292	301	310	319	329	338	347	356	366	375	384	394
2009	190	198	206	215	223	231	240	249	257	266	275	284
2010	95	102	110	118	126	133	141	149	157	165	173	181
2011	7	14	21	28	35	43	50	57	65	72	80	87
<b>Note:</b>												
<b>Basis Used</b>												
<b>From</b>	<b>To</b>	<b>Interest *</b>		<b>From</b>	<b>To</b>	<b>Interest *</b>		<b>Saving Fund:</b>		68.75% from 1.1.82 to 31.12.87		
1.1.82	31.12.82	10%		1.1.03	31.12.03	9.00%				70% from 1.1.88 and onwards		
1.1.83	31.12.86	11%		1.1.04	31.12.11	8.00%						
1.1.87	31.12.00	12%						<b>Insurance Fund:</b>		31.25% from 1.1.82 to 31.12.87		
1.1.01	31.12.01	11%								30% from 1.1.88 and onwards		
1.1.02	31.12.02	9.50%		* Interest p.a. compounded quarterly								

**Table (ii)**  
**Central Government Employees Group Insurance Scheme, 1980**  
 (Contribution @ Rs.10/- P.M. upto 31.12.89 and Rs.15 throughout after 1.1.90)

Accumulated value of contribution from 1 <sup>st</sup> January of year of Entry to the month and year of cessation												
Year of cessation of membership 2011												
Year of entry	Month of cessation of membership											
	January	February	March	April	May	June	July	August	September	October	November	December
1982	17859	17990	18119	18247	18379	18511	18647	18778	18915	19050	19188	19324
1983	16222	16343	16459	16580	16700	16820	16944	17067	17190	17313	17438	17564
1984	14748	14857	14966	15076	15186	15297	15409	15520	15633	15748	15863	15979
1985	13425	13525	13624	13725	13827	13928	14031	14131	14239	14344	14450	14555
1986	12236	12330	12422	12515	12608	12701	12798	12890	12987	13085	13181	13281
1987	11171	11258	11342	11428	11514	11603	11689	11775	11865	11954	12044	12135
1988	10223	10301	10379	10459	10538	10618	10699	10782	10863	10944	11029	11112
1989	9361	9436	9509	9582	9655	9730	9804	9879	9957	10033	10110	10186
1990	8597	8667	8734	8803	8872	8940	9009	9081	9152	9223	9294	9366
1991	7579	7641	7701	7763	7824	7887	7950	8014	8077	8141	8207	8270
1992	6674	6731	6784	6839	6895	6953	7009	7065	7123	7180	7240	7299
1993	5870	5921	5970	6020	6071	6122	6173	6224	6276	6327	6382	6432
1994	5157	5203	5247	5293	5337	5383	5429	5477	5523	5570	5618	5665
1995	4522	4563	4604	4645	4685	4726	4771	4811	4854	4896	4939	4983
1996	3959	3995	4033	4070	4107	4145	4184	4222	4259	4298	4337	4378
1997	3457	3489	3525	3560	3592	3628	3662	3696	3732	3768	3803	3837
1998	3012	3045	3073	3104	3135	3166	3200	3231	3263	3294	3326	3360
1999	2618	2646	2673	2700	2729	2757	2788	2817	2846	2875	2904	2933
2000	2265	2290	2317	2344	2369	2395	2422	2448	2475	2501	2528	2556
2001	1955	1977	2000	2025	2049	2073	2097	2121	2147	2171	2196	2220
2002	1677	1698	1719	1738	1760	1783	1806	1828	1854	1876	1898	1923
2003	1423	1443	1463	1483	1504	1524	1544	1565	1586	1608	1629	1649
2004	1193	1212	1230	1249	1267	1286	1305	1325	1344	1363	1383	1402
2005	982	999	1016	1033	1050	1068	1085	1103	1121	1139	1157	1175
2006	786	802	818	833	849	866	882	898	915	931	948	965
2007	605	620	635	649	664	679	694	709	724	740	755	770
2008	439	452	465	479	493	507	520	534	548	562	577	591
2009	284	297	309	322	334	347	360	373	386	399	412	425
2010	142	153	165	177	188	200	212	224	236	248	260	272
2011	11	21	32	42	53	64	75	86	97	108	119	131
<b>Note:</b>												
<b>Basis Used</b>												
<b>From</b>	<b>To</b>	<b>Interest *</b>		<b>From</b>	<b>To</b>	<b>Interest *</b>		<b>Saving Fund:</b>		68.75% from 1.1.82 to 31.12.87		
1.1.82	31.12.82	10%		1.1.03	31.12.03	9.00%				70% from 1.1.88 and onwards		
1.1.83	31.12.86	11%		1.1.04	31.12.11	8.00%						
1.1.87	31.12.00	12%						<b>Insurance Fund:</b>		31.25% from 1.1.82 to 31.12.87		
1.1.01	31.12.01	11%								30% from 1.1.88 and onwards		
1.1.02	31.12.02	9.50%		* Interest p.a. compounded quarterly								

(Authority: - GOI MOF (DOE) O.M. No. 7(2)/EV/2010, dated 31<sup>st</sup> Jan. 2011)

**Table (i)**  
**Central Government Employees Group Insurance Scheme, 1980**  
(Contribution @ Rs.10/- throughout)

Accumulated value of contribution from 1 <sup>st</sup> January of year of Entry to the month and year of cessation												
Year of cessation of membership 2012												
Year of entry	Month of cessation of membership											
	January	February	March	April	May	June	July	August	September	October	November	December
1982	16337	16460	16580	16706	16833	16958	17087	17216	17345	17475	17604	17728
1983	14563	14674	14783	14897	15008	15123	15236	15351	15466	15584	15703	15813
1984	12962	13064	13161	13264	13363	13465	13568	13672	13775	13882	13985	14086
1985	11530	11620	11706	11799	11889	11980	12072	12165	12257	12352	12446	12536
1986	10242	10324	10404	10483	10564	10646	10729	10812	10896	10980	11065	11145
1987	9089	9160	9233	9305	9377	9452	9524	9600	9676	9750	9825	9898
1988	8058	8122	8186	8253	8318	8383	8451	8517	8585	8651	8720	8785
1989	7127	7184	7244	7300	7358	7419	7477	7538	7597	7658	7719	7779
1990	8299	6350	6403	6454	6507	6560	6614	6667	6723	6777	6832	6883
1991	5563	5608	5655	5704	5752	5798	5847	5895	5944	5993	6041	6087
1992	4910	4951	4993	5036	5080	5122	5165	52208	5251	5296	5339	5380
1993	4329	4365	4404	4443	4482	4520	4558	4597	4638	4676	4716	4755
1994	3812	3846	3880	3915	3950	3985	4050	4054	4091	4125	4162	4196
1995	3355	3384	3415	3446	3477	3510	3540	3573	3605	3638	3670	3701
1996	2947	2974	3004	3031	3059	3088	3117	3146	3173	3204	3232	3261
1997	2584	2611	2635	2662	2686	2713	2738	2766	2791	2817	2844	2871
1998	2265	2285	2309	2332	2356	2379	2403	2428	2451	2477	2500	2523
1999	1977	1999	2020	2042	2063	2083	2103	2126	2148	2170	2192	2213
2000	1725	1742	1763	1781	1801	1823	1842	1862	1883	1902	1923	1942
2001	1499	1516	1535	1551	1569	1588	1606	1625	1644	1662	1680	1700
2002	1297	1314	1330	1346	1363	1380	1396	1413	1430	1448	1465	1482
2003	1115	1130	1145	1160	1176	1191	1206	1222	1238	1254	1269	1285
2004	949	963	977	991	1005	1019	1033	1047	1062	1076	1091	1105
2005	796	809	822	834	847	860	874	887	900	913	927	940
2006	655	667	678	690	702	714	726	738	751	763	775	788
2007	525	535	546	557	568	579	590	601	613	624	635	647
2008	404	414	424	434	444	454	464	475	483	495	506	516
2009	293	302	311	320	329	339	348	358	367	377	386	396
2010	190	198	207	215	224	232	241	250	258	267	276	285
2011	95	102	110	118	126	134	142	150	158	166	174	182
2012	7	14	21	28	36	43	50	57	65	72	80	87
<b>Note:</b>												
Basis Used												
From	To	Interest *		From	To	Interest *		Saving Fund:		68.75% from 1.1.82 to 31.12.87		
1.1.82	31.12.82	10%		1.1.03	31.12.03	9.00%				70% from 1.1.88 and onwards		
1.1.83	31.12.86	11%		1.1.04	31.12.11	8.00%						
1.1.87	31.12.00	12%		1.12.11	31.12.12	8.60%		Insurance Fund:		31.25% from 1.1.82 to 31.12.87		
1.1.01	31.12.01	11%								30% from 1.1.88 and onwards		
1.1.02	31.12.02	9.50%		* Interest p.a. compounded quarterly								

**Table (ii)**  
**Central Government Employees Group Insurance Scheme, 1980**  
 (Contribution @ Rs.10/- P.M. upto 31.12.89 and Rs.15 throughout after 1.1.90)

Accumulated value of contribution from 1 <sup>st</sup> January of year of Entry to the month and year of cessation												
Year of cessation of membership 2012												
Year of entry	Month of cessation of membership											
	January	February	March	April	May	June	July	August	September	October	November	December
1982	19481	19632	19782	19931	20084	20237	20394	20547	20706	20863	21023	21172
1983	17707	17847	17981	18121	18261	18400	18543	18686	18830	18973	19118	19255
1984	16110	16236	16362	16489	16617	16746	16876	17005	17136	17270	17403	17530
1985	14676	14792	14907	15024	15141	15259	15379	15498	15620	15741	15865	15978
1986	13389	13497	13604	13711	13818	13926	14038	14146	14257	14371	14483	14591
1987	12235	12335	12431	12531	12631	12733	12833	12933	13037	13141	13244	13344
1988	11207	11297	11388	11479	11571	11664	11758	11854	11948	12042	12140	12229
10272	10274	10360	10444	10528	10613	10699	10785	10871	10961	11049	11139	11222
1990	9445	9526	9603	9682	9763	9841	9921	10004	10086	10168	10250	10329
1991	8343	8414	8483	8555	8625	8697	8770	8844	8917	8991	9067	9135
7362	7362	7427	7489	7552	7617	7683	7748	7812	7879	7945	8014	8078
1993	6491	6550	6606	6663	6722	6780	6839	6898	6958	7017	7079	7135
1994	5718	5771	5822	5875	5925	5978	6031	6086	6138	6193	6248	6299
1995	5030	5077	5124	5171	5218	5264	5315	5362	5411	5460	5508	5557
1996	4420	4461	4505	4547	4590	4633	4678	4721	4764	4809	4853	4898
1997	3876	3913	3954	3993	4030	4071	4110	4149	4190	4231	4272	4309
1998	3394	3431	3464	3499	3534	3569	3609	3644	3681	3716	3753	3790
1999	2968	2999	3030	3061	3094	3125	3160	3193	3227	3260	3293	3324
2000	2585	2614	2644	2674	2703	2732	2763	2793	2824	2853	2884	2914
2001	2249	2274	2300	2328	2355	2383	2410	2437	2466	2493	2523	2549
2002	1948	1971	1995	2017	2042	2068	2093	2118	2148	2173	2198	2224
2003	1673	1695	1718	1740	1763	1786	1809	1833	1856	1881	1904	1926
2004	1424	1444	1465	1486	1507	1528	1550	1571	1593	1615	1637	1658
2005	1194	1213	1232	1252	1271	1291	1310	1330	1350	1370	1390	1410
2006	982	1000	1018	1035	1053	1071	1089	1108	1126	1144	1163	1181
2007	787	803	819	835	852	868	885	902	919	936	953	970
2008	606	621	636	651	666	681	696	712	728	743	759	775
2009	439	453	466	480	494	508	522	536	551	565	580	594
2010	285	297	310	323	335	348	361	374	387	401	414	427
2011	142	154	165	177	189	201	212	225	237	249	261	273
2012	11	21	32	42	53	64	75	86	97	108	120	131
<b>Note:</b>												
Basis Used												
From	To	Interest *		From	To	Interest *		Saving Fund:		68.75% from 1.1.82 to 31.12.87		
1.1.82	31.12.82	10%		1.1.03	31.12.03	9.00%				70% from 1.1.88 and onwards		
1.1.83	31.12.86	11%		1.1.04	30.12.11	8.00%						
1.1.87	31.12.00	12%		1.12.11	31.12.12	8.60%		Insurance Fund:		31.25% from 1.1.82 to 31.12.87		
1.1.01	31.12.01	11%								30% from 1.1.88 and onwards		
1.1.02	31.12.02	9.50%		* Interest p.a. compounded quarterly								

(Authority: - GOI MOF (DOE) O.M. No. 7(2)/EV/2012, dated 9<sup>th</sup> May, 2012)

**Table (i)**  
**Central Government Employees Group Insurance Scheme, 1980**  
**(Contribution @ Rs.10/- throughout)**

<b>Accumulated value of contribution from 1<sup>st</sup> January of year of Entry to the month and year of cessation</b>												
<b>Year of cessation of membership 2013</b>												
<b>Year of entry</b>	<b>Month of cessation of membership</b>											
	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>
1982	17904	18041	18175	18316	18457	18597	18740	18884	19028	19173	19318	19456
1983	15970	16094	16215	16342	16466	16594	16720	16848	16977	17108	17241	17364
1984	14224	14337	14445	14561	14670	14784	14899	15015	15130	15249	15365	15477
1985	12662	12762	12858	12962	13062	13163	13266	13370	13472	13578	13683	13784
1986	11258	11349	11438	11526	11616	11708	11800	11893	11986	12079	12174	12264
1987	9999	10079	10160	10240	10321	10404	10485	10569	10654	10737	10820	10901
1988	8876	8946	9018	9092	9165	9237	9313	9386	9462	9536	9613	9686
1989	7860	7924	7990	8052	8118	8185	8250	8318	8384	8451	8519	8586
1990	6957	7013	7073	7129	7188	7247	7308	7367	7429	7489	7550	7608
1991	6155	6205	6257	6312	6364	6416	6470	6524	6578	6633	6687	6738
1992	5443	5487	5535	5583	5631	5678	5725	5773	5822	5872	5919	5966
1993	4809	4849	4891	4935	4979	5021	5063	5106	5152	5194	5240	5282
1994	4245	4283	4320	4359	4398	4437	4476	4514	4555	4593	4634	4672
1995	3746	3779	3813	3848	3882	3919	3952	3988	4024	4060	4096	4130
1996	3301	3331	3364	3394	3426	3458	3490	3522	3553	3587	3618	3650
1997	2906	2935	2962	2992	3018	3049	3077	3107	3135	3164	3194	3224
1998	2558	2580	2606	2632	2659	2684	2711	2738	2764	2792	2818	2844
1999	2244	2268	2292	2315	2339	2361	2384	2408	2433	2458	2482	2506
2000	1969	1988	2011	2031	2053	2077	2098	2120	2144	2165	2188	2210
2001	1722	1741	1762	1780	1800	1821	1840	1862	1883	1903	1923	1945
2002	1502	15820	1538	1557	1575	1593	1612	1631	1650	1669	1688	1706
2003	1304	1320	1337	1354	1370	1387	1404	1422	1439	1457	1474	1491
2004	1122	1138	1153	1168	1184	1199	1215	1231	1247	1263	1279	1295
2005	956	970	984	998	1012	1027	1041	1056	1070	1085	1100	1115
2006	802	815	828	841	854	867	880	894	907	921	934	948
2007	659	671	683	695	707	719	732	744	756	769	781	794
2008	528	539	550	561	572	583	594	606	617	629	640	652
2009	407	417	427	437	447	457	467	478	488	499	510	520
2010	294	304	313	322	331	341	350	360	369	379	389	399
2011	191	199	208	216	225	233	242	251	260	269	278	286
2012	95	103	111	118	126	134	142	150	158	166	175	183
2013	7	14	21	28	35	43	50	57	65	72	80	87
<b>Note:</b>												
<b>Basis Used</b>												
From	To	Interest *		From	To	Interest *		Saving Fund:		68.75% from 1.1.82 to 31.12.87		
1.1.82	31.12.82	10%		1.1.03	31.12.03	9.00%				70% from 1.1.88 and onwards		
1.1.83	31.12.86	11%		1.1.04	30.11.11	8.00%						
1.1.87	31.12.00	12%		1.12.11	31.03.12	8.60%		Insurance Fund:		31.25% from 1.1.82 to 31.12.87		
1.1.01	31.12.01	11%		01.04.2012		8.80%				30% from 1.1.88 and onwards		
1.1.02	31.12.02	9.50%		* Interest p.a. compounded quarterly								

**Table (ii)**  
**Central Government Employees Group Insurance Scheme, 1980**  
 (Contribution @ Rs.10/- P.M. upto 31.12.89 and Rs.15 throughout after 1.1.90)

Accumulated value of contribution from 1 <sup>st</sup> January of year of Entry to the month and year of cessation													
Year of cessation of membership 2013													
Year of entry	Month of cessation of membership												
	January	February	March	April	May	June	July	August	September	October	November	December	
1982	21377	21546	21712	21878	22049	22219	22394	22565	22742	22917	23096	2326+2	
1983	19442	19598	19748	19904	20059	20214	20374	20534	20693	20853	21015	21168	
1984	17701	17841	17981	18123	18265	18409	18554	18698	18844	18993	19141	19283	
1985	16137	16266	16394	16524	16655	16786	16919	17053	17188	17324	17461	17588	
1986	14733	14853	14972	15091	15211	15331	15456	15576	15700	15827	15952	16073	
1987	13475	13586	13693	13804	13916	14029	14140	14252	14367	14483	14599	14710	
1988	12353	12454	12555	12657	12759	12862	12966	13073	13178	13283	13392	13492	
1989	11335	11431	11525	11619	11713	11809	11905	12001	12101	12199	12299	12392	
1990	10432	10522	10608	10696	10785	10873	10962	11053	11145	11237	11328	11416	
1991	9230	9308	9386	9465	9544	9624	9705	9788	9868	9951	10036	10112	
1992	8161	8232	8301	8372	8443	8517	8589	8661	8785	8809	8885	8957	
1993	7210	7275	7338	7401	7467	7532	7597	7662	7730	7795	7865	7926	
1994	6367	6426	6483	6541	6598	6656	6715	6776	6834	6895	6956	7014	
1995	5617	5669	5721	5773	5825	5877	5934	5986	6040	6094	6148	6202	
1996	4952	4997	5046	5093	5140	5188	5238	5285	5333	5383	5433	5482	
1997	4359	4400	4445	4488	4529	4575	4618	4661	4707	47562	4798	4839	
1998	3833	3874	3910	3949	3988	4027	4071	4109	4150	4189	4230	4272	
1999	3368	3402	3437	3471	3508	3542	3581	3618	3655	3691	3728	3762	
2000	2950	2982	3015	3049	3081	3113	3148	3180	3215	3247	3281	3315	
2001	2584	2611	2641	2672	2702	2732	2762	2792	2824	2854	2887	2915	
2002	2256	2281	2308	2332	2359	2388	2416	2444	2476	2504	2532	2561	
2003	1956	1980	2005	2030	2055	2081	2106	2132	2158	2186	2211	2236	
2004	1684	1706	1729	1752	1776	1799	1823	1842	1870	1895	1919	1943	
2005	1434	1455	1476	1497	1518	1540	1562	1583	1605	1628	1650	1672	
2006	1203	1222	1241	1261	1281	1300	1320	1340	1361	1381	1402	1422	
2007	989	1007	1025	1043	1061	1079	1097	1116	1135	1153	1172	1191	
2008	792	808	825	841	858	875	891	908	926	943	960	977	
2009	610	625	640	655	670	686	701	717	733	748	764	780	
2010	442	455	469	483	497	511	525	540	554	569	583	598	
2011	286	299	311	324	337	350	363	376	390	403	416	430	
2012	143	154	166	177	189	201	213	225	237	249	262	274	
2013	11	21	32	42	53	64	75	86	97	109	120	131	
<b>Note:</b>													
Basis Used													
From	To	Interest *		From	To	Interest *		Saving Fund:		68.75% from 1.1.82 to 31.12.87			
1.1.82	31.12.82	10%		1.1.03	31.12.03	9.00%				70% from 1.1.88 and onwards			
1.1.83	31.12.86	11%		1.1.04	30.11.11	8.00%							
1.1.87	31.12.00	12%		1.12.11	31.03.12	8.60%		Insurance Fund:		31.25% from 1.1.82 to 31.12.87			
1.1.01	31.12.01	11%		01.04.2012		8.80%				30% from 1.1.88 and onwards			
1.1.02	31.12.02	9.50%		* Interest p.a. compounded quarterly									

(Authority: - GOI MOF (DOE) O.M. No. 7(2)/EV/2012, dated 15<sup>th</sup> Jan. 2013)

**Table (i)**  
**Central Government Employees Group Insurance Scheme, 1980**  
**(Contribution @ Rs.10/- throughout)**

Accumulated value of contribution from 1 <sup>st</sup> January of year of Entry to the month and year of cessation												
Year of cessation of membership 2014												
Year of entry	Month of cessation of membership											
	January	February	March	April	May	June	July	August	September	October	November	December
1982	19603.93	19751.92	19896.65	20049.46	20203.65	20355.50	20512.20	20668.85	20825.75	20984.01	21141.69	21291.89
1983	17495.09	17628.90	17760.20	17897.79	18032.90	18172.86	18310.34	18449.79	18589.96	18733.57	18877.63	19011.99
1984	15591.99	15714.02	15831.20	15956.77	16076.47	16199.93	16325.90	16451.42	16577.13	16706.99	16833.08	16955.50
1985	13889.73	13997.48	14101.22	14214.00	14322.95	14434.00	14546.07	14658.78	14770.41	14885.88	15000.28	15110.24
1986	12358.92	12457.25	12553.09	12648.84	12747.75	12847.49	12948.33	13048.88	13150.52	13252.26	13356.03	13453.26
1987	13987.31	11072.81	11160.25	11248.29	11336.02	11426.41	11514.70	11606.27	11698.69	11788.98	11880.22	11968.33
1988	9762.66	9838.63	9916.45	9996.79	10075.86	10154.88	10237.15	10317.38	10400.30	10480.85	10564.82	10643.64
1989	8655.58	8723.99	8795.26	8863.39	8934.58	9008.50	9079.22	9152.66	9224.44	9298.46	9372.41	9445.37
1990	7670.97	7731.88	7796.44	7857.42	7921.63	7985.78	8052.16	8116.58	8184.19	8249.33	8316.35	8378.85
1991	6796.57	6850.32	6906.88	6966.37	7023.54	7080.11	7139.47	7198.16	7256.70	7316.41	7375.25	7430.74
1992	6020.14	6068.54	6119.44	6171.83	6224.68	6276.12	6328.03	6379.78	6432.72	6486.93	6538.42	6589.45
1993	5329.44	5372.47	5418.50	5466.19	5513.73	5559.29	5606.00	5652.68	5702.50	5748.60	5797.84	5844.32
1994	4714.67	4755.52	4795.80	4837.96	4880.68	4922.90	4965.76	5007.25	5051.58	5093.20	5137.46	5179.30
1995	4170.92	4206.07	4243.31	4281.19	4318.71	4358.11	4394.79	4434.12	4473.43	4512.70	4551.95	4589.07
1996	3685.96	3718.58	3754.14	3786.81	3821.43	3856.72	3890.75	3926.16	3959.52	3996.41	4030.60	4065.60
1997	3254.89	3286.93	3315.68	3347.85	3377.07	3410.23	3440.82	3473.87	3504.49	3536.29	3568.08	3600.89
1998	2875.24	2899.92	2927.93	2956.25	2985.39	3012.14	3041.55	3071.83	3100.32	3130.71	3159.02	3186.93
1999	2533.25	2559.11	2584.92	2610.87	2636.94	2660.90	2685.15	2712.07	2738.97	2765.86	2792.74	2818.36
2000	2233.86	2254.30	2279.21	2301.22	2324.70	2351.10	2374.48	2397.83	2424.08	2447.33	2471.91	2495.56
2001	1964.41	1985.36	2007.94	2027.30	2049.12	2072.22	2093.14	2116.99	2139.41	2161.60	2183.16	2206.76
2002	1725.00	1744.42	1763.98	1783.81	1803.79	1823.92	1844.19	1864.61	1885.17	1905.89	1926.76	1946.97
2003	1508.54	1526.40	1544.38	1562.62	1580.99	1599.49	1618.13	1636.90	1655.81	1674.86	1694.05	1712.68
2004	1310.96	1327.39	1343.95	1360.72	1377.62	1394.65	1411.79	1429.06	1446.46	1463.98	1481.63	1498.82
2005	1129.25	1144.38	1159.62	1175.05	1190.60	1206.26	1222.03	1237.92	1253.93	1270.05	1286.29	1302.15
2006	961.38	975.30	989.32	1003.52	1017.82	1032.22	1046.73	1061.34	1076.06	1090.89	1105.82	1120.46
2007	806.30	819.10	832.00	845.05	858.19	871.44	884.77	898.21	911.74	925.37	939.10	952.61
2008	663.03	674.80	686.66	698.65	710.73	722.89	735.15	747.49	759.93	772.45	785.07	797.53
2009	530.66	541.48	552.38	563.40	574.49	585.67	596.92	608.26	619.68	631.19	642.77	654.27
2010	408.38	418.32	428.33	438.44	448.63	458.89	469.22	479.63	490.11	500.68	511.31	521.92
2011	295.41	304.54	313.73	323.01	332.35	341.76	351.24	360.79	370.41	380.10	389.86	399.64
2012	191.02	199.42	207.86	216.36	224.92	233.55	242.23	250.98	259.79	268.66	277.59	286.59
2013	95.04	102.72	110.46	118.26	126.11	134.02	141.99	150.02	158.10	166.25	174.45	182.71
2014	7.00	14.05	21.15	28.30	35.51	42.76	50.07	57.43	64.84	72.31	79.83	87.41

**Note:**  
Basis Used

From	To	Interest *	From	To	Interest *
1.1.82	31.12.82	10%	1.1.03	31.12.03	9.00%
1.1.83	31.12.86	11%	1.1.04	30.11.11	8.00%
1.1.87	31.12.00	12%	1.12.11	31.03.12	8.60%
1.1.01	31.12.01	11%	01.04.12	31.03.13	8.80%
1.1.02	31.12.02	9.50%	01.04.13		8.70%

Saving Fund: 68.75% from 1.1.82 to 31.12.87  
70% from 1.1.88 and onwards  
Insurance Fund: 31.25% from 1.1.82 to 31.12.87  
30% from 1.1.88 and onwards  
\* Interest p.a. compounded quarterly



**Table (ii)**  
**Central Government Employees Group Insurance Scheme, 1980**  
 (Contribution @ Rs.10/- P.M. upto 31.12.89 and Rs.15 throughout after 1.1.90)

Accumulated value of contribution from 1 <sup>st</sup> January of year of Entry to the month and year of cessation												
Year of cessation of membership 2014												
Year of entry	Month of cessation of membership											
	January	February	March	April	May	June	July	August	September	October	November	December
1982	23433.29	23615.10	23796.57	23977.48	24163.49	24349.46	24540.27	24726.14	24919.29	25109.95	25305.45	25486.19
1983	21324.45	21492.08	21655.81	21825.78	21995.01	22164.20	22338.24	22512.23	22686.18	22860.09	23036.40	23203.95
1984	19426.24	19577.20	19729.93	19884.59	20039.46	20196.73	20353.96	20511.16	20670.76	20832.77	20994.73	21148.96
1985	17721.53	17860.66	18000.14	18141.69	18284.60	18427.48	18572.76	18718.02	18865.68	19013.31	19163.35	19301.67
1986	16190.73	16320.43	16450.30	16579.93	16710.86	16841.76	16977.52	17108.35	17244.05	17382.16	17517.79	17649.85
1987	14819.12	14939.37	15056.26	15177.29	15298.65	15422.44	15543.75	15665.03	15791.18	15917.30	16043.39	16164.20
1988	13596.92	13705.23	13815.32	13926.41	14038.19	14149.95	14264.12	14380.72	14494.85	14608.96	14727.93	14837.37
1989	12487.39	12591.07	12692.56	12795.48	12897.66	13002.26	13106.83	13211.39	13320.82	13427.78	13537.16	13637.61
1990	11502.77	11599.35	11693.36	11789.40	11886.84	11981.82	12079.22	12179.05	12278.86	12378.66	12478.43	12574.68
1991	10192.40	10277.05	10361.10	10447.95	10533.37	10621.23	10709.07	10799.34	10887.14	10977.38	11070.05	11152.56
1992	9026.54	9104.13	9179.25	9255.82	9334.10	9414.81	9493.06	9571.29	9651.96	9732.62	9815.71	9894.15
1993	7990.48	8060.98	8129.01	8198.33	8269.43	8340.53	8411.62	8482.69	8556.20	8627.25	8703.18	8770.14
1994	7072.00	7135.37	7196.96	7260.78	7322.25	7386.16	7450.06	7516.40	7580.28	7646.60	7712.92	7775.63
1995	6253.93	6310.16	6366.98	6423.60	6480.31	6537.02	6598.61	6655.30	6714.43	6773.56	6832.68	6891.08
1996	5528.94	5578.00	5631.01	5681.89	5733.83	5785.76	5840.13	5892.06	5943.97	5998.33	6052.69	6106.71
1997	4882.33	4926.65	4975.63	5023.40	5068.11	5117.70	5164.84	5211.98	5261.57	5311.15	5360.72	5405.42
1998	4309.19	4353.65	4392.76	4435.91	4478.26	4520.61	4567.85	4610.19	4654.98	4697.33	4742.11	4787.22
1999	3802.19	3839.43	3877.04	3914.51	3954.49	3992.03	4034.47	4074.45	4114.44	4154.42	4194.41	4232.54
2000	3346.62	3381.52	3417.73	3454.30	3489.47	3524.64	3562.25	3597.42	3635.04	3670.21	3707.83	3743.84
2001	2947.39	2977.49	3009.46	3043.06	3075.84	3108.63	3141.42	3174.21	3209.45	3242.25	3277.49	3308.89
2002	2589.79	2617.53	2646.85	2672.71	2702.80	2734.22	2764.63	2795.04	2830.34	2860.75	2891.17	2922.82
2003	2262.81	2289.57	2316.69	2343.98	2371.45	2399.10	2426.93	2454.94	2483.12	2513.49	2541.52	2567.76
2004	1966.43	1991.09	2016.07	2041.24	2066.59	2092.13	2117.85	2143.76	2169.86	2196.14	2222.62	2248.41
2005	1693.88	1716.57	1739.56	1762.71	1786.03	1809.53	1833.19	1857.03	1881.04	1905.22	1929.58	1953.38
2006	1442.08	1462.96	1484.10	1505.39	1526.84	1548.45	1570.21	1592.13	1614.21	1636.45	1658.86	1680.82
2007	1209.45	1228.66	1248.09	1267.67	1287.39	1307.25	1327.26	1347.41	1367.71	1388.16	1408.75	1429.02
2008	994.54	1012.20	1030.06	1048.05	1066.17	1084.42	1102.80	1121.32	1139.98	1158.77	1177.69	1196.39
2009	796.00	812.23	828.63	845.15	861.80	878.56	895.45	912.45	929.59	946.85	964.23	981.48
2010	612.57	627.48	642.54	657.71	672.99	688.38	703.88	719.49	735.22	751.06	767.02	782.93
2011	443.12	456.81	470.62	484.54	489.56	512.68	526.90	541.23	555.66	570.19	584.83	599.50
2012	286.53	299.14	311.80	324.56	337.40	350.34	363.37	376.49	389.70	403.01	416.41	429.91
2013	142.56	154.08	165.69	177.39	189.17	201.03	212.99	225.03	237.15	249.37	261.67	274.07
2014	10.50	21.08	31.73	42.46	53.26	64.14	75.11	86.15	97.27	108.47	119.75	131.11
<b>Note:</b>												
Basis Used												
From	To	Interest *		From	To	Interest *		Saving Fund:68.75% from 1.1.82 to 31.12.87				
1.1.82	31.12.82	10%		1.1.03	31.12.03	9.00%		70% from 1.1.88 and onwards				
1.1.83	31.12.86	11%		1.1.04	30.11.11	8.00%		Insurance Fund:31.25% from 1.1.82 to 31.12.87				
1.1.87	31.12.00	12%		1.12.11	31.03.12	8.60%		30% from 1.1.88 and onwards				
1.1.01	31.12.01	11%		1.04.12	31.03.13	8.80%		* Interest p.a. compounded quarterly				
1.1.02	31.12.02	9.50%		1.04.13	31.03.14	8.70%						

(Authority: - GOI MOF (DOE) O.M. No. 7(2)/EV/2013, dated 08<sup>th</sup> Jan. 2014)

**Table (i)**  
**Central Government Employees Group Insurance Scheme, 1980**  
**(Contribution @ Rs.10/- throughout)**

Accumulated value of contribution from 1 <sup>st</sup> January of year of Entry to the month and year of cessation												
Year of entry	Year of cessation of membership 2015											
	Month of cessation of membership											
	January	February	March	April	May	June	July	August	September	October	November	December
1982	21453.34	21614.62	21772.36	21938.91	22106.96	22272.45	22443.23	22613.97	22784.97	22957.46	23129.30	23293.01
1983	19154.95	19300.78	19443.89	19593.85	19741.10	19893.64	20043.48	20195.46	20348.22	20504.75	20661.75	20808.19
1984	17080.80	17213.79	17341.51	17478.36	17608.83	17743.38	17880.68	18017.48	18154.49	18296.02	18433.43	18566.86
1985	15225.54	15342.98	15456.04	15578.96	15697.70	15818.73	15940.87	16063.71	16185.38	16311.23	16435.91	16555.75
1986	13557.14	13664.31	13768.77	13873.13	13980.92	14089.63	14199.53	14309.12	14419.89	14530.77	14643.88	14749.84
1987	12062.25	12155.43	12250.74	12346.69	12442.30	12540.82	12637.05	12736.85	12837.57	12935.97	13035.42	13131.44
1988	10727.54	10810.33	10895.15	10982.70	11068.88	11155.01	11244.67	11332.11	11422.48	11510.28	11601.79	11687.69
1989	9520.95	9595.51	9673.19	9747.44	9825.03	9905.59	9982.66	10062.70	10140.94	10221.61	10302.20	10381.72
1990	8447.84	8514.22	8584.59	8651.05	8721.03	8790.95	8863.30	8933.51	9007.19	9078.18	9151.22	9219.35
1991	7494.85	7553.44	7615.08	7679.91	7742.22	7803.88	7868.57	7932.54	7996.33	8061.41	8125.54	8186.02
1992	6648.64	6701.39	6756.87	6813.96	6871.56	6927.62	6984.20	7040.60	7098.30	7157.38	7213.50	7269.12
1993	5895.85	5942.75	5992.93	6044.89	6096.71	6146.36	6197.28	6248.15	6302.45	6352.69	6406.35	6457.01
1994	5225.83	5270.35	5314.25	5360.20	5406.76	5452.77	5499.48	5544.70	5593.02	5638.38	5686.63	5732.22
1995	4633.21	4671.52	4712.11	4753.38	4794.29	4837.22	4877.20	4920.07	4962.91	5005.71	5048.49	5088.94
1996	4104.66	4140.21	4178.97	4214.57	4252.31	4290.77	4327.85	4366.45	4402.80	4443.01	4480.28	4518.42
1997	3634.84	3669.76	3701.10	3736.16	3768.01	3804.15	3837.49	3873.51	3906.88	3941.54	3976.18	4011.95
1998	3221.08	3247.97	3278.50	3309.36	3341.13	3370.27	3402.33	3435.33	3466.38	3499.50	3530.36	3560.77
1999	2848.34	2876.53	2904.65	2932.94	2961.35	2987.47	3013.90	3043.24	3072.56	3101.87	3131.16	3159.09
2000	2522.04	2544.33	2571.47	2595.46	2621.05	2649.82	2675.31	2700.75	2729.36	2754.70	2781.49	2807.27
2001	2228.37	2251.21	2275.82	2296.92	2320.70	2345.88	2368.68	2394.67	2419.11	2443.29	2466.79	2492.51
2002	1967.45	1988.61	2009.93	2031.55	2053.32	2075.26	2097.35	2119.60	2142.02	2164.60	2187.34	2209.37
2003	1731.53	1751.00	1770.60	1790.47	1810.49	1830.66	1850.97	1871.43	1892.04	1912.80	1933.71	1954.02
2004	1516.19	1534.10	1552.15	1570.43	1588.85	1607.40	1626.09	1644.91	1663.87	1682.97	1702.21	1720.94
2005	1318.15	1334.64	1351.25	1368.07	1385.02	1402.08	1419.28	1436.60	1454.04	1471.61	1489.31	1506.60
2006	1135.20	1150.37	1165.65	1181.12	1196.71	1212.40	1228.21	1244.14	1260.18	1276.34	1292.62	1308.58
2007	966.18	980.13	994.19	1008.41	1022.74	1037.17	1051.70	1066.34	1081.09	1095.95	1110.91	1125.63
2008	810.03	822.86	835.78	848.85	862.01	875.27	888.63	902.09	915.64	929.29	943.04	956.62
2009	665.77	677.56	689.44	701.44	713.53	725.71	737.98	750.34	762.79	775.32	787.95	800.48
2010	532.49	543.33	554.24	565.26	576.36	587.54	598.80	610.15	621.57	633.08	644.68	656.23
2011	409.37	419.32	429.33	439.45	449.63	459.89	470.22	480.63	491.11	501.67	512.31	522.97
2012	295.60	304.76	313.95	323.21	332.55	341.95	351.41	360.94	370.54	380.21	389.95	399.76
2013	190.99	199.36	207.80	216.29	224.85	233.48	242.16	250.91	259.72	268.60	277.54	286.54
2014	95.04	102.72	110.46	118.25	126.11	134.01	141.98	150.00	158.08	166.22	174.41	182.67
2015	7.00	14.05	21.15	28.30	35.51	42.76	50.07	57.43	64.84	72.31	79.83	87.41

**Note:**

Basis Used

From	To	Interest *	From	To	Interest *	
1.1.82	31.12.82	10%	1.1.03	31.12.03	9.00%	Saving Fund: 68.75% from 1.1.82 to 31.12.87 70% from 1.1.88 and onwards
1.1.83	31.12.86	11%	1.1.04	30.11.11	8.00%	
1.1.87	31.12.00	12%	1.12.11	31.03.12	8.60%	Insurance Fund: 31.25% from 1.1.82 to 31.12.87 30% from 1.1.88 and onwards
1.1.01	31.12.01	11%	01.04.12	31.03.13	8.80%	
1.1.02	31.12.02	9.50%	01.04.13		8.70%	* Interest p.a. compounded quarterly



**Table (ii)**  
**Central Government Employees Group Insurance Scheme, 1980**  
 (Contribution @ Rs.10/- P.M. upto 31.12.89 and Rs.15 throughout after 1.1.90)

Accumulated value of contribution from 1 <sup>st</sup> January of year of Entry to the month and year of cessation												
Year of cessation of membership 2015												
Year of entry	Month of cessation of membership											
	January	February	March	April	May	June	July	August	September	October	November	December
1982	25670.58	25868.73	26064.40	26261.56	26464.28	26666.94	26874.88	27077.44	27287.94	27495.72	27708.77	27905.74
1983	23372.19	23554.89	23731.42	23916.65	24101.08	24285.46	24475.13	24664.75	24854.32	25043.84	25235.98	25418.58
1984	21303.38	21467.90	21632.62	21801.17	21969.94	22141.33	22312.68	22483.99	22657.93	22834.48	23010.99	23179.06
1985	19445.45	19597.09	19747.51	19901.77	20057.51	20213.22	20371.55	20529.85	20690.77	20851.65	21015.16	21165.90
1986	17777.05	17918.42	18058.51	18199.78	18342.46	18485.11	18633.06	18775.65	18923.53	19074.04	19221.85	19365.77
1987	16282.17	16413.23	16539.29	16671.19	16803.45	16938.35	17070.56	17202.73	17340.21	17477.65	17615.06	17746.72
1988	14950.12	15068.16	15186.93	15308.00	15429.81	15551.60	15676.03	15803.10	15927.48	16051.83	16181.48	16300.75
1989	13740.86	13853.86	13963.36	14075.52	14186.87	14300.86	14414.83	14528.78	14648.03	14764.59	14883.79	14993.26
1990	12667.75	12773.00	12874.44	12979.10	13085.29	13188.79	13294.95	13403.74	13512.52	13621.27	13730.00	13834.90
1991	11239.60	11331.86	11422.55	11517.20	11610.29	11706.04	11801.77	11900.14	11995.83	12094.17	12195.16	12285.08
1992	9968.95	10053.51	10134.58	10218.03	10303.34	10391.29	10476.57	10561.83	10649.74	10737.64	10828.19	10913.68
1993	8839.78	8916.61	8990.05	9065.59	9143.08	9220.56	9298.02	9375.48	9455.59	9533.02	9615.77	9688.74
1994	7838.74	7907.81	7974.31	8043.86	8110.85	8180.49	8250.13	8322.43	8392.05	8464.32	8536.59	8604.93
1995	6947.15	7008.43	7069.80	7131.51	7193.31	7255.10	7322.23	7384.01	7448.45	7512.88	7577.31	7640.95
1996	6156.99	6210.46	6267.75	6323.19	6379.79	6436.39	6495.64	6552.23	6608.81	6668.05	6727.29	6786.16
1997	5452.26	5500.57	5553.51	5605.58	5654.30	5708.34	5759.72	5811.09	5865.13	5919.16	5973.19	6021.90
1998	4827.61	4876.07	4918.31	4965.34	5011.49	5057.64	5109.12	5155.27	5204.08	5250.22	5299.03	5348.19
1999	4275.04	4315.63	4356.29	4397.12	4440.69	4481.60	4527.85	4571.42	4615.00	4658.57	4702.15	4743.70
2000	3778.52	3816.56	3855.74	3895.59	3933.91	3972.24	4013.23	4051.56	4092.56	4130.89	4171.88	4211.12
2001	3343.41	3376.21	3410.80	3447.42	3483.15	3518.88	3554.61	3590.35	3628.76	3664.50	3702.91	3737.12
2002	2953.67	2983.90	3015.63	3043.81	3076.61	3110.85	3143.99	3177.13	3215.60	3248.74	3281.89	3316.38
2003	2597.30	2626.47	2655.83	2685.57	2715.51	2745.64	2775.96	2806.49	2837.21	2870.30	2900.84	2929.44
2004	2274.29	2301.16	2328.22	2355.65	2383.28	2411.10	2439.13	2467.37	2495.81	2524.46	2553.31	2581.42
2005	1977.23	2001.96	2026.87	2052.11	2077.53	2103.13	2128.92	2154.89	2181.06	2207.41	2233.96	2259.90
2006	1702.80	1725.56	1748.48	1771.68	1795.06	1818.60	1842.32	1866.21	1890.28	1914.51	1938.93	1962.86
2007	1449.26	1470.20	1491.28	1512.61	1534.10	1555.75	1577.55	1599.52	1621.64	1643.92	1666.37	1688.45
2008	1215.04	1234.28	1253.67	1273.27	1293.02	1312.91	1332.95	1353.13	1373.46	1393.93	1414.56	1434.93
2009	998.65	1016.34	1034.15	1052.16	1070.30	1088.57	1106.97	1125.51	1144.18	1162.99	1181.93	1200.72
2010	798.74	814.99	831.36	847.89	864.54	881.31	898.20	915.22	932.36	949.62	967.01	984.35
2011	614.06	628.98	644.00	659.17	674.44	689.83	705.33	720.94	736.67	752.51	768.47	784.46
2012	443.40	457.13	470.92	484.82	498.82	512.92	527.12	541.42	555.82	570.32	584.93	599.64
2013	286.48	299.04	311.69	324.44	337.28	350.21	363.24	376.36	389.58	402.89	416.30	429.81
2014	142.55	154.08	165.69	177.38	189.16	201.02	212.97	225.00	237.12	249.33	261.62	274.00
2015	10.50	21.08	31.73	42.46	53.26	64.14	75.11	86.15	97.27	108.47	119.75	131.11
<b>Note:</b>												
<b>Basis Used</b>												
From	To	Interest *		From	To	Interest *		Saving Fund:68.75% from 1.1.82 to 31.12.87, 70% from 1.1.88 and onwards				
1.1.82	31.12.82	10%		1.1.03	31.12.03	9.00%		Insurance Fund:31.25% from 1.1.82 to 31.12.87, 30% from 1.1.88 and onwards				
1.1.83	31.12.86	11%		1.1.04	30.11.11	8.00%						
1.1.87	31.12.00	12%		1.12.11	31.03.12	8.60%		* Interest p.a. compounded quarterly				
1.1.01	31.12.01	11%		1.04.12	31.03.13	8.80%						
1.1.02	31.12.02	9.50%		1.04.13		8.70%						

(Authority: - GOI MOF (DOE) O.M. No. 7(1)/EV/2014, dated 22<sup>th</sup> Jan. 2015)

**Table (i)**  
**Central Government Employees Group Insurance Scheme, 1980**  
 (Contribution @ Rs.10/- throughout)

Accumulated value of contribution from 1 <sup>st</sup> January of year of Entry to the month and year of cessation												
Year of cessation of membership 2016												
Year of entry	Month of cessation of membership											
	January	February	March	April	May	June	July	August	September	October	November	December
1982	23468.96	23644.74	23816.66	23998.18	24181.33	24361.70	24547.83	24733.91	24920.29	25108.27	25295.57	25473.98
1983	20964.00	21122.94	21278.91	21442.34	21602.83	21769.08	21932.39	22098.03	22264.52	22435.11	22606.23	22765.83
1984	18703.42	18848.37	18987.56	19136.72	19278.91	19425.56	19575.19	19724.29	19873.61	20027.87	20177.63	20323.06
1985	16681.41	16809.41	16932.63	17066.60	17196.01	17327.92	17461.04	17594.92	17727.52	17864.69	18000.57	18131.18
1986	14863.06	14979.86	15093.71	15207.45	15324.93	15443.41	15563.19	15682.62	15803.35	15924.20	16047.47	16162.96
1987	13233.81	13335.37	13439.24	13543.81	13648.02	13755.40	13860.27	13969.04	14078.81	14186.06	14294.45	14399.10
1988	11779.13	11869.37	11961.81	12057.23	12151.16	12245.02	12342.74	12438.05	12536.54	12632.22	12731.97	12825.59
1989	10464.10	10545.36	10630.02	10710.94	10795.51	10883.31	10967.31	11054.54	11139.81	11227.73	11315.57	11402.24
1990	9294.53	9366.88	9443.58	9516.01	9592.28	9668.48	9747.33	9823.85	9904.16	9981.53	10061.14	10135.38
1991	8255.89	8319.74	8386.93	8457.59	8525.50	8592.69	8663.20	8732.92	8802.45	8873.38	8943.27	9009.18
1992	7333.62	7391.12	7451.58	7513.80	7576.58	7637.68	7699.34	7760.81	7823.70	7888.09	7949.25	8009.87
1993	6513.18	6564.29	6618.97	6675.61	6732.09	6786.20	6841.69	6897.14	6956.32	7011.07	7069.56	7124.77
1994	5782.93	5831.45	5879.30	5929.38	5980.12	6030.27	6081.18	6130.47	6183.13	6232.57	6285.14	6334.84
1995	5137.05	5178.80	5223.03	5268.02	5312.60	5359.39	5402.96	5449.69	5496.38	5543.03	5589.65	5633.74
1996	4560.99	4599.7	4641.98	4680.78	4721.91	4763.83	4804.25	4846.31	4885.93	4929.76	4970.37	5011.94
1997	4048.95	4087.01	4121.16	4159.37	4194.08	4233.47	4269.81	4309.06	4345.43	4383.21	4420.97	4459.95
1998	3597.99	3627.30	3660.57	3694.21	3728.83	3760.60	3795.54	3831.51	3865.35	3901.44	3935.07	3968.22
1999	3191.76	3222.48	3253.13	3283.96	3314.92	3343.39	3372.19	3404.17	3436.13	3468.07	3499.99	3530.43
2000	2836.13	2860.42	2890.00	2916.14	2944.03	2975.39	3003.17	3030.90	3062.08	3089.70	3118.90	3146.99
2001	2516.07	2540.95	2567.78	2590.77	2616.69	2644.13	2668.99	2697.31	2723.94	2750.30	2775.91	2803.95
2002	2231.69	2254.76	2277.99	2301.55	2325.28	2349.19	2373.26	2397.52	2421.95	2446.56	2471.35	2495.35
2003	1974.57	1995.78	2017.15	2038.81	2060.63	2082.61	2104.74	2127.04	2149.51	2172.13	2194.92	2217.05
2004	1739.87	1759.40	1779.06	1798.99	1819.06	1839.28	1859.65	1880.16	1900.83	1921.64	1942.61	1963.03
2005	1524.04	1542.01	1560.11	1578.44	1596.91	1615.51	1634.25	1653.12	1672.13	1691.28	1710.57	1729.42
2006	1324.64	1341.17	1357.83	1374.69	1391.67	1408.78	1426.01	1443.37	1460.86	1478.47	1496.21	1513.60
2007	1140.42	1115.63	1170.95	1186.45	1202.07	1217.79	1233.64	1249.59	1265.67	1281.86	1298.17	1314.21
2008	970.24	984.22	998.31	1012.55	1026.90	1041.35	1055.91	1070.57	1085.34	1100.22	1115.21	1130.01
2009	813.01	825.86	838.81	851.89	865.07	878.35	891.72	905.18	918.75	932.42	946.18	959.84
2010	667.76	679.57	691.46	703.47	715.57	727.75	740.03	752.39	764.85	777.39	790.03	802.62
2011	533.57	544.41	555.33	566.35	577.45	588.63	599.89	611.24	622.66	634.17	645.76	657.38
2012	409.57	419.55	429.57	439.67	449.84	460.09	470.40	480.79	491.25	501.79	512.41	523.09
2013	295.56	304.69	313.88	323.14	332.47	341.87	351.33	360.87	370.47	380.14	389.89	399.70
2014	190.98	199.36	207.79	216.29	224.85	233.46	242.15	250.89	259.69	268.56	277.50	286.49
2015	95.04	102.72	110.46	118.25	126.11	134.01	141.98	150.00	158.08	166.22	174.41	182.67
2016	7.00	14.05	21.15	28.30	35.51	42.76	50.07	57.43	64.84	72.31	79.83	87.41

**Note:**  
 Basis Used

From	To	Interest *	From	To	Interest *	
1.1.82	31.12.82	10%	1.1.03	31.12.03	9.00%	Saving Fund: 68.75% from 1.1.82 to 31.12.87 70% from 1.1.88 and onwards
1.1.83	31.12.86	11%	1.1.04	30.11.11	8.00%	
1.1.87	31.12.00	12%	1.12.11	31.03.12	8.60%	Insurance Fund: 31.25% from 1.1.82 to 31.12.87 30% from 1.1.88 and onwards
1.1.01	31.12.01	11%	01.04.12	31.03.13	8.80%	
1.1.02	31.12.02	9.50%	01.04.13		8.70%	* Interest p.a. compounded quarterly

**Table (ii)**  
**Central Government Employees Group Insurance Scheme, 1980**  
 (Contribution @ Rs.10/- P.M. upto 31.12.89 and Rs.15 throughout after 1.1.90)

Accumulated value of contribution from 1 <sup>st</sup> January of year of Entry to the month and year of cessation												
Year of entry	Year of cessation of membership 2016											
	Month of cessation of membership											
	January	February	March	April	May	June	July	August	September	October	November	December
1982	28108.96	28324.91	28538.17	28753.05	29194.87	29194.87	29421.50	29651.26	29871.68	30098.14	30330.34	30545.01
1983	25603.99	25803.11	25995.51	26197.39	26398.39	26599.34	26806.06	27012.72	27219.33	27425.88	27635.29	27834.30
1984	23349.23	23528.54	23708.07	23891.76	24075.70	24262.50	24449.25	24635.96	24825.52	25017.95	25210.32	25393.50
1985	21324.31	21489.58	21653.52	21821.65	21991.39	22161.09	22333.65	22506.17	22681.56	22856.90	23035.11	23199.40
1986	19505.96	19660.03	19812.72	19966.68	20122.19	20277.66	20438.91	20594.31	20755.48	20919.52	2100.62	21237.47
1987	17876.72	18019.55	18156.95	18300.70	18444.85	18591.88	18735.96	18880.02	19029.85	19179.65	19329.41	19472.90
1988	16424.94	16553.59	16683.04	16814.99	16947.75	17080.49	17216.10	17354.59	17490.15	17625.67	17766.98	17896.97
1989	15107.00	15230.15	15349.49	15471.73	15593.09	15717.33	15841.54	15965.73	16095.70	16222.74	16352.66	16471.96
1990	13937.43	14052.15	14162.70	14276.76	14392.50	14505.31	14621.00	14739.58	14858.13	14976.65	15095.16	15209.48
1991	12380.92	12481.47	12580.31	12683.47	12784.93	12889.28	12993.62	13100.83	13205.13	13312.30	13422.37	13520.37
1992	10992.07	11088.23	11176.58	11267.53	11360.51	11456.37	11549.31	11642.23	11738.05	11833.85	11932.54	12025.71
1993	9765.40	9849.14	9929.18	10011.51	10095.96	10180.41	10264.84	10349.25	10436.57	10520.96	10611.15	10690.67
1994	8674.39	8749.67	8822.15	8897.95	8970.96	9046.86	9122.76	9201.55	9277.43	9356.20	9434.96	9509.45
1995	7702.66	7769.45	7836.34	7903.59	7970.95	8038.30	8111.46	8148.79	8249.03	8319.25	8389.47	8458.83
1996	6841.49	6899.77	6962.20	7022.63	7084.32	7146.00	7210.58	7272.02	7333.92	7398.48	7463.04	7527.21
1997	6073.42	6126.06	6183.77	6240.52	6293.61	6352.52	6408.51	6464.50	6523.40	6582.28	6641.17	6694.26
1998	5392.63	5445.44	5491.48	5542.73	5593.03	5643.33	5699.44	5749.73	5802.93	5853.22	5906.42	5959.99
1999	4790.39	4834.62	4878.94	4923.44	4970.93	5015.52	5065.92	5113.41	5160.90	5208.40	5255.89	5301.18
2000	4249.25	4290.70	4333.40	4376.83	4418.60	4460.37	4505.05	4546.82	4591.50	4633.28	4677.96	4720.72
2001	3775.02	3810.78	3848.48	3888.38	3927.32	3966.26	4005.21	4044.16	4086.02	4124.97	4166.83	4204.12
2002	3350.25	3383.20	3417.79	3448.50	3484.24	3521.57	3557.68	3593.80	3635.73	3671.85	3707.98	3745.57
2003	2961.85	2993.65	3025.64	3058.06	3090.69	3123.53	3156.58	3189.84	3223.33	3259.39	3292.68	3323.85
2004	2609.81	2639.09	2668.59	2698.48	2728.59	2758.92	2789.47	2820.25	2851.24	2882.47	2913.91	2944.54
2005	2286.05	2313.01	2340.16	2367.66	2395.36	2423.27	2451.37	2479.68	2508.20	2536.93	2565.86	2594.13
2006	1986.96	2011.76	2036.74	2062.03	2087.51	2113.17	2139.02	2165.06	2191.28	2217.70	2244.31	2270.39
2007	1710.63	1733.45	1756.43	1779.68	1803.10	1826.69	1850.45	1874.39	1898.50	1922.79	1947.25	1971.32
2008	1455.36	1476.33	1497.46	1518.83	1540.35	1562.03	1583.86	1605.86	1628.01	1650.33	1672.81	1695.02
2009	1219.52	1238.80	1258.21	1277.84	1297.61	1317.52	1337.57	1357.78	1378.13	1398.62	1419.27	1439.76
2010	1001.65	1019.35	1037.19	1055.20	1073.35	1091.63	1110.04	1128.59	1147.27	1166.09	1185.04	1203.93
2011	800.36	816.62	833.00	849.52	866.17	882.94	899.84	916.85	933.99	951.26	968.65	986.07
2012	614.36	629.33	644.36	659.51	674.76	690.13	705.60	721.19	736.88	752.69	768.61	784.64
2013	443.34	457.03	470.82	484.71	498.70	512.80	527.00	541.30	555.70	570.22	584.83	599.55
2014	286.48	299.04	311.69	324.43	337.27	350.20	363.22	376.33	389.54	402.85	416.25	429.74
2015	142.55	154.08	165.69	177.38	189.16	201.02	212.97	225.00	237.12	249.33	261.62	274.00
2016	10.50	21.08	31.73	42.46	53.26	64.14	75.11	86.15	97.27	108.47	119.75	131.11
<b>Note:</b>												
Basis Used												
From	To	Interest *		From	To	Interest *						
1.1.82	31.12.82	10%		1.1.03	31.12.03	9.00%		Saving Fund:68.75% from 1.1.82 to 31.12.87, 70% from 1.1.88 and onwards				
1.1.83	31.12.86	11%		1.1.04	30.11.11	8.00%		Insurance Fund:31.25% from 1.1.82 to 31.12.87, 30% from 1.1.88 and onwards				
1.1.87	31.12.00	12%		1.12.11	31.03.12	8.60%						
1.1.01	31.12.01	11%		1.04.12	31.03.13	8.80%						
1.1.02	31.12.02	9.50%		1.04.13		8.70%						

(Authority: - GOI MOF (DOE) O.M. No. 7(1)/EV/2014, dated 26<sup>th</sup> Feb. 2016)

### 15.8.1 Rates of Pension Contribution-

(i) The rates of pension contribution have been revised with effect from 1<sup>st</sup> July 1982. These revised rates are recoverable on the maximum monthly pay of the post in the substantive/officiating grade, as the case may be held by the officer, at the time of proceeding on Foreign Service.

(Authority: - GI MOF (DOE) O.M. No. F.3(9) III/81, dated 29 July 1982 and C & AG's Endt. No. 574-Audit/16-81/1-82 (83), dated 15<sup>th</sup> October 1982)

(ii) The rates of monthly contributions Pensionary benefits payable during active foreign service in respect of Group 'A' 'B' 'C' and 'D' Government servants are as given below-

Years of service	Group 'A' employees	Group 'B' employees	Group 'C' employees	Group 'D' employees
1	2	3	4	5
0-1 year	7% of the maximum monthly pay of the post	6% of the maximum monthly pay of the post	5% of the maximum monthly pay of the post	4% of the maximum monthly pay of the post
1-2 "	7% -do-	6% -do-	6% -do-	4% -do-
2-3 "	8% -do-	7% -do-	6% -do-	5% -do-
3-4 "	8% -do-	7% -do-	7% -do-	5% -do-
4-5 "	9% -do-	8% -do-	7% -do-	5% -do-
5-6 "	10% -do-	8% -do-	7% -do-	6% -do-
6-7 "	10% -do-	9% -do-	8% -do-	6% -do-
7-8 "	11% -do-	9% -do-	8% -do-	7% -do-
8-9 "	11% -do-	10% -do-	9% -do-	7% -do-
9-10 "	12% -do-	10% -do-	9% -do-	7% -do-
10-11 "	12% -do-	11% -do-	10% -do-	7% -do-
11-12 "	13% -do-	11% -do-	10% -do-	8% -do-
12-13 "	14% -do-	12% -do-	10% -do-	8% -do-
13-14 "	14% -do-	12% -do-	11% -do-	8% -do-
14-15 "	15% -do-	13% -do-	11% -do-	9% -do-
15-16 "	15% -do-	13% -do-	12% -do-	9% -do-
16-17 "	16% -do-	14% -do-	12% -do-	9% -do-
17-18 "	16% -do-	14% -do-	13% -do-	10% -do-
18-19 "	17% -do-	15% -do-	13% -do-	10% -do-
19-20 "	17% -do-	15% -do-	13% -do-	10% -do-
20-21 "	18% -do-	16% -do-	14% -do-	11% -do-
21-22 "	19% -do-	16% -do-	14% -do-	11% -do-
22-23 "	19% -do-	17% -do-	15% -do-	11% -do-
23-24 "	20% -do-	17% -do-	15% -do-	12% -do-
24-25 "	20% -do-	17% -do-	16% -do-	12% -do-
25-26 "	21% -do-	18% -do-	16% -do-	12% -do-
26-27 "	21% -do-	18% -do-	16% -do-	13% -do-
27-28 "	22% -do-	19% -do-	17% -do-	13% -do-
28-29 "	23% -do-	19% -do-	17% -do-	13% -do-
29-30	23% -do-	20% -do-	18% -do-	13% -do-
Over 30 years	23% -do-	20% -do-	18% -do-	14% -do-

(Authority: - G.I. MOF/DOE O.M. No. F.8 (9) - EIII/81, dated 29 July 1982 and C&AG's Endt. No. 574- Audit/16-81-1-82(83), dated 15<sup>th</sup> October 1982)

## 15.8.2 **Monthly contribution towards cost of pension payable during Foreign Service: -**

Pension contribution payable in respect of a Government servant during the active period of his foreign service shall be based on the maximum of the pay as defined in Rule 9 (21) of the Fundamental Rules plus Dearness pay appropriate to such maximum as indicated in MOF OMS No. 19 (4)-E.V / 79, dated 25 May 1979, No. F.I. (3)-E.V / 82, dated 8<sup>th</sup> April 1982 as amended vide Ministry of Finance O.M. No. 1 (3) EV/82, dated 4<sup>th</sup> May 1983 as modified vide Department of Personnel and Training O.M. No. 27/5/84-Pension Unit, dated 21 June 1985 plus interim Relief appropriate to such maximum, sanctioned vide MOF's OM No. 7(39) E.III/83, dated 2<sup>nd</sup> August 1983, and F.7 (32) E.III/85, dated 29<sup>th</sup> April 1985 in respect of the post held by him at the time of proceeding on foreign service or to which he may receive proforma promotion while on foreign service.

(Authority- GOI. MOP, PG & P (DOP & T) O.M. No. 2(44) Estt. (Pay.II)/85, dated 31<sup>st</sup> January 1986 and C & AG's Endt. No. 123-Audit-I/141-85/II-86 (22), dated 25 February 1986)

## 15.9 **Salient features of 'New Pension Scheme': -**

Govt. of India has introduced a new defined contribution pension scheme replacing the existing system of Defined Benefit Pension System vide **Govt. of India, Min. of Finance, Department Of Economic Affairs Notification, dated 22.12.2003**. The New Pension Scheme comes into operation with effect from 1-1-2004 and is applicable to all new entrants to Central Govt. since joining Govt. service on or after 1-1-2004.

- (i) The New Pension Scheme works on defined contribution basis and it has tier-I and tier-II. Contribution to tier-I is mandatory for employees joining Govt. service on or after 1-1-2004, whereas tier-II is optional and at the discretion of Govt. servant.
- (ii) Under tier-I Govt. servant has to make a contribution of 10% of his basic pay plus D.A., which will be deducted from his salary till every month by The Drawing and Disbursing Officer (DDO). The Government will also make an equal matching contribution.
- (iii) Tier-I contribution (and the investment returns) are kept in a non-withdrawal Pension Tier-I Account. Tier-II contributions are kept in a separate account that is available for withdrawal at the option of the Govt. servant. Government will not make any contribution to Tier-II account.
- (iv) The Govt. servant joined Govt. service on or after 1-1-2004 and not entitled for Defined Benefit Pension and GPF as the scheme is not applicable to them.
- (v) There is a central record keeping agency and several pension fund managers to offer three categories of schemes to Govt. servants, viz., officer A, B and C based on the ratio of investment in fixed income instruments and equities. An independent Pension Fund Regulatory and Development Authority (PFRDA) will regulate and develop the pension market.
- (vi) A Govt. servant can exit on or after the age of 60 years from the Tier-I of the scheme. At exit, it would be mandatory for him to invest 40% of pension wealth to purchase annuity (From an IRDA, regulated Life Insurance Company), which will provide pension for the lifetime of the employee and his dependent parents / spouse. In the case of Govt. servants who have the scheme before attaining the age of 60. The mandatory annuitization would be 80% of the Pension Wealth.

### 15.9.1 **Admission to the scheme:-**

Immediately, on joining Govt. service, The Govt. servant is required to provide particulars in prescribed form (**Annexure-I**) which is given below. The DDO is responsible for obtaining this information from the Govt. servant.



**ANNEXURE - I**  
(Details to be prescribed by the Govt. servant)

Name of the Govt. servant:  
(in block letters)  
Designation:

Name of Ministry/Dept./Organization:

Scale of Pay:

Date of birth:

Date of joining Govt. service:

Basic pay:

Nominee for accumulation under:  
The Pension Account

Sl. No.	Name of nominee (s)	Age (Date of Birth )	Percentage of share payable	Relationship with the Govt. servant
1.				
2.				
3.				

Signature of the Govt. servant

**15.9.2 Withdrawals:-**

In addition to the Tier-I Pension Account, each Govt. servant may also have a voluntary Tier-II withdrawable account at his option. This option is given in view of GPF as the Govt. Servants joining on or after 1-1-2004 are not entitled for GPF. Government will make no contribution into this account. These assets are managed on the same procedure as is applicable to tier-I Account. The employee is free to withdraw part or all of the 'second tier' of his money any time. This withdraw able account does not constitute pension investment and would not attract special tax treatment.

**15.9.3 Exit from the scheme:-** A Govt. servant can exit at or after the age of 60 years from the Tier-I of the scheme. At exit, it is mandatory for him to invest 40% of pension wealth to purchase an annuity (From an IRDA regulated Life Insurance Company), which will provide for pension for the life time of the employee and his dependent parents/spouse. In case of Govt. servants who have the scheme before attaining the age of 60 years, the mandatory annuitization would be 80% of the Pension Wealth.

**15.9.4 Allotment of Permanent Retirement Account Number (PRAN):-**

(i) At the time of joining, every Govt. servant is required to furnish details in the prescribed form given as annexure SI to allot PRAN to concerned details and disbursing officer (DDO) who in turn forward the same to Pay and Accounts Officer.

**APPLICATION FOR ALLOTMENT OF PERMANENT RETIRING ACCOUNT NUMBER  
(PRAN)**

*(To avoid mistakes, Please follow the accompanying instructions and examples carefully before filling up the form )*

To affix recent colored photograph (3.5 cm x 2.5 cm)
--

Acknowledgement No.....  
*(To be filled by FC)*

Permanent Retiring Account Number: .....  
*(To be filled by FC after PRAN generation)*

Sir / Madam,

Signature / Left Thumb impression of Subscriber

I hereby request that a Permanent Retirement Account Number (PRAN) be allotted to me.

allotted

I give below necessary particulars;

**Section-A -- Subscribers Personal Details**

(\* Indicates Mandatory Field)

1. Full Name (Full expanded name: initials are not permitted)

Please Tick as applicable	Shri [ ]	Smt.[ ]	Kumari [ ]
First Name *	...	.....	.....
Middle Name	...	.....	.....
Last Name	...	.....	.....

2. Gender \* Please Tick as applicable      Male [ ]      Female [ ]

3. Date of Birth \* .....  
DD MM YYYY (Date of Birth to be Certified by DDO)

4. PAN .....

5. Father's Full Name:

First Name *	...	.....
Middle Name	...	.....
Last Name	...	.....

6. Present Address:

Flat/Unit No, Block no. \* .....  
 Name of Premise/Building/Village... ..  
 Area/Locality/Taluka .....  
 District/Town/City \* .....  
 State / Union Territory \* .....  
 Country \* .....  
 Pin Code \* .....

7. Permanent Address: If same as above, Please Tick [ ] else,

Flat/Unit No, Block no. \* .....  
 Name of Premise/Building/Village... ..  
 Area/ Locality/ Taluka .....  
 District/Town/City \* .....  
 State / Union Territory \* .....  
 Country \* .....  
 Pin Code \* .....

8. Phone No: ... STD Code Phone No

9. Mobile No.....

10. Email ID.....

11. Subscribers Bank Details: Savings A/c [ ] Current A/c [ ]

[Please refer instruction no. f(4)]

Bank A/c Number.....

Bank Name.....

Bank Branch.....

Bank Address.....

Pin Code.....

Bank MICR Code..... (Wherever applicable)

12. Value Added Services: (i) SMS Alert: Yes No

(ii) Email Alert: Yes No

I.....the  
 applicant, do hereby declare that what is stated above is true to  
 the best of my information and belief.

Date : .....  
 DD MM YYYY

Signature / Left Thumb impression of Subscriber

**Section B - Subscribers Employment Details to be filled and attested by DDO (All Details are Mandatory)**

1. Date of Joining : ... ..  
 DD MM YYYY

2. Date of Retirement : ... ..  
 DD MM YYYY

3. PPAN .....  
 (Please refer to instructions No.5)
4. Group of the Employee: Group A [ ] Group B [ ] Group C [ ] Group D [ ]  
 (Please Tick)
5. Office .....  
 .....
6. Department .....  
 .....
- .....  
 7. Ministry .....  
 .....
- .....  
 8. DDO Registration Number ... ..  
 9. PAO / CDDO Registration Number .....  
 (Please refer to instructions No.6)
10. Basic Salary .....  
 11. Pay Scale .....  
 .....

Certified that the above declaration has been signed / thumb impressed before me by \_\_\_\_\_ after he / she has read the entries / entries have been read over to him / her by me and got confirmed by him / her. also certified that the date of birth and employment details is as per employee records available with the **Department**.

Signature of the Authorised Person

Rubber Stamp of the DDO

Designation of the Authorised Person: \_\_\_\_\_ Name of the DDO \_\_\_\_\_

Date: .....  
 DD MM YYYY

Department / Ministry

**Section C - Subscriber's Nomination Details**

(\* Indicates Mandatory Field for nominee)

1. Name of the Nominee \*:

1st Nominee	2nd Nominee	3rd Nominee
First Name *	First Name *	First Name *
.....	.....	.....
.....	.....	.....
Middle Name	Middle Name	Middle Name
.....	.....	.....
.....	.....	.....
Last Name	Last Name	Last Name
.....	.....	.....
.....	.....	.....

2. Date of Birth (In case of a minor)\*:

1st Nominee	2nd Nominee	3rd Nominee
.....	.....	.....

3. Relationship with the Nominee\*:

1st Nominee	2nd Nominee	3rd Nominee
.....	.....	.....
.....	.....	.....

4. Percentage Share \*:

1st Nominee..... %	2nd Nominee .....%	3rd Nominee.....%
--------------------	--------------------	-------------------

5. Nominee’s Guardian Details (in case of a minor)\*:

1st Nominee’s Guardian Details	2nd Nominee’s Guardian Details	3rd Nominee’s Guardian Details
First Name *	First Name *	First Name *
.....	.....	.....
.....	.....	.....
Middle Name	Middle Name	Middle Name
.....	.....	.....
.....	.....	.....
Last Name	Last Name	Last Name
.....	.....	.....
.....	.....	.....

6. Conditions rendering nomination invalid:

1st Nominee	2nd Nominee	3rd Nominee
.....	.....	.....

**Section D - Subscriber Scheme Details**

1st Scheme	2nd Scheme	3rd Scheme
Pension Fund	Pension Fund	Pension Fund
Managers Name/Code	Managers Name/Code	Managers Name/Code
.....	.....	.....
.....	.....	.....
Scheme ID No./Name	Scheme ID No./Name	Scheme ID No./Name
.....	.....	.....
.....	.....	.....

Percentage Share  
.....%

Percentage Share  
.....%

Percentage Share  
.....%

**Section E - Declaration**

I understand that there would be PFRDA approved *Terms and Conditions* for Subscribers on the **CRA website governing I-Pin (to access CRA / NPSCAN and view details) & T-pin**. I agree to be bound by the said terms and conditions and understand that CRA may, as approved by PFRDA, amend any of the services completely or partially without any new Declaration/Undertaking being signed.

I.....the applicant, do hereby declare that what is stated above is true to the best of my information and belief.

Date : .....  
DD MM YYYY

Signature / Left Thumb impression of Subscriber

### INSTRUCTIONS FOR FILLING PRAN FORM

- a) Form to be filled legibly in BLOCK LETTERS and in BLACK INK only.
- b) **Details Marked with (\*) are the mandatory fields.**
- c) Each box, wherever provided, should contain only one character (alphabet / number / punctuation mark) leaving a blank box after each word.
- d) Individual' Subscriber should affix a recent colour photograph (size 3.5 cm x 2.5 cm) in the space provided on the form. The photograph should not be stapled or clipped to the form. (The clarity of image on PRAN card will depend on the quality and clarity of photograph affixed on the form.)
- e) Signature /Left thumb impression should only be within the box provided in the form. The signature should not be on the photograph. If there is any mark on the photograph such that it hinders the clear visibility of the face of the Subscriber, the application will not be accepted
- f) **Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer under official seal and stamp.**

Sr. No	Item No	Item Details	Guidelines for Filling the Form
<b>Section A - Subscribers Personal Details</b>			
1.	3	Date of Birth	All Dates Should be in "DDMMYYYY" Format
2.	6	Present Address	All future communications will be sent to present address
3.	8,9,10	Phone No., Mobile No. & Email ID	It is advisable to mention either "Telephone number" or "Mobile number" or "Email id" so that Subscriber can be contacted in future for any discrepancy.
4.	11	Subscriber's Bank Details	If Subscribers mentions any of the bank details, except MICR Code all the bank details will be mandatory.

#### Section B - Subscribers Employment Details

It is mandatory to fill the Subscriber's Employment details in the application. The employment details should be filled by the respective DDO of the Subscriber and should be verified by the Authorized Signatory.

DDO should ratify Overwriting / Striking off of any of the employment details.

5	3	PPAN	Kindly provide the PPAN (Permanent Pension Account Number), if it has been allotted to the subscriber by the concerned PAO.  1 PAO / CDDO Reg. No. and DDO Reg. No. are the unique Registration number allotted by Central Record keeping Agency.
6	8 & 9	PAO / CDDO	2. CDDOs will register as both PAOs and DDOs.

		Reg. No. & DDO Reg. No.	3. NCDDOs will register only as DDOs and obtain the PAO Reg. No. from their respective PAOs.
--	--	-------------------------	--

### Section C - Subscriber's Nomination Details

7	4	Percentage Share	Subscriber can nominate maximum of three nominees. Subscriber cannot fill the same nominee details more than once. Percentage share value for all the nominees must be integer. Fractional value will not be accepted. Sum of percentage share across all the nominees must be equal to 100. If sum of Percentage is not equal to 100, entire nomination will be rejected.
8	5	Nominee's Guardian Details	If a nominee is a minor, then nominee's guardian details will be mandatory.

### Section D - Subscriber scheme details

If the Subscriber is unable to mention the Scheme details i.e. PFM Name, Scheme Name & Percentage Allocation he can contact the nearest Facilitation Centre (FC) for information or the Subscriber can also search for the scheme details on <http://www.npscra.nsdl.co.in>

9	Scheme	Subscriber can select maximum three schemes. Details of the schemes are available on <a href="http://www.npscra.nsdl.co.in">http://www.npscra.nsdl.co.in</a>  Subscriber cannot fill the same scheme details more than once. If a scheme name is filled in the form for scheme setup there must be a PFM name and percentage contribution filled for that scheme.  If the Scheme details are not filled, default scheme as approved by PFRDA will be applicable
10	Percentage Share	Scheme Contribution Value will be in terms of percentage. It cannot be in terms of amount.  Percentage contribution value for all the schemes must be integer. Fractional value will not be accepted.  If the sum of contributions (in percentage) across all the schemes is not equal to 100, the balance will be allotted to the default scheme approved by PFRDA.



### GENERAL INFORMATION FOR PRAN SUBSCRIBERS

- a) Subscribers can obtain the application form for PRAN in the format prescribed by PFRDA (Pension Fund Regulatory & Development Authority) from DDO or can freely download from the CRA website (<http://www.npscra.nsdl.co.in>).
- b) **The request for a reprint of PRAN card with the same PRAN details or/and changes or correction in PRAN data can be made by filling up 'Request for change/correction in subscriber master details and/or re-issue of I-Pin/T-Pin/PRAN card' or/and 'Request For change in signature and/or change in photograph'. The form is available from the sources mentioned in (a) above.**
- c) The Subscriber can obtain the status of his/her application from the CRA website or through the respective DTO.
- d) For more information

Visit us at <http://www.npscra.nsdl.co.in>

Call us at 022-24994200

e-mail us at [info.cra@nsdl.co.in](mailto:info.cra@nsdl.co.in)

Write to: Central Recordkeeping Agency, National Securities Depository Limited, 4th Floor, 'A' Wing, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel(W), Mumbai - 400013.

(ii) The subscribers are registered on the basis of the legacy data provided as per the subscriber text files sent to National Securities Depository Limited (NSDL), who is the Central Record keeping Agency (CRA). Subscriber will be mapped to the DDO on the basis of the DDO code provided in the legacy data. NSDL will allot a unique 16 digit Permanent Retirement Account number. The first four digits of this number will indicate the calendar year of joining Govt. service, the next digit indicates whether it is a civil or a non-civil Ministry (For all civil Ministries this digit will be '1'), the next six digits would represent The PAO code (which is used for the purpose of compiling months by accounts), the last five digits will be the running serial number of the individual Govt. servant which will be allotted by the PAO. PAO will allot the serial number pertaining to individual Govt. servant from '0001' running from January to December of a calendar year. The following illustration may be followed:-

The first Govt. servant joining service in this office under the accounting control of PAO in 2004 shall be allotted the following number:-

Calendar year				O/O Pr. A.G. A.G. II D.G. (CRA)	PAO Code						Serial Number				
2	0	0	4	1							0	0	0	0	1

After allotment of PRAN communicated to the PAO, the individual PRAN in respect of each subscriber mapped to the PAO based on the legacy data. PAO shall communicate to the DDO, the newly allotted individual PRAN. The DDO in turn shall intimate the PRAN allotted to the individual concerned subscriber.

### 15.9.5 Preparation of Pay Bill Resister:-

- (i) The DDO prepares separate pay bill resister in respect of the Govt. servants joining Govt. service on or after 1-1-2004. The DDO has to prepare separate pay billing in respect of these Govt. servants and send the same with all the schedules to the PAO on or after 20<sup>th</sup> of the month to which the bills relate.
- (ii) The DDO shall prepare a recovery schedule in duplicate in the prescribed form appended below as **Annexure II-A** for the contribution under Tier-I and attach them with the pay bills. The amount of contributions under Tier-I should tally with the total amount of recoveries shown under the corresponding column in the pay bill.

**ANNEXURE- II A**  
**FORMAT OF SCHEDULE OF GOVERNMENT SERVANT'S CONTRIBUTION**  
**TOWARDS TIER-I AND TIER-II OF THE NEW PENSION SCHEME**  
 (To be attached with the pay bill)

Name of DDO / Code No.							
PRAN No.	Name of the Government servant	Designation	Basic Pay (Rs.)	Contribution under Tier-I (Rs.)	Contribution under Tier-II (Rs.)	Total (Rs.)	Remarks

(Rupees.....)

Date and Signature of Drawing Officer

**Designation**

### 15.9.6 Separate salary bill for employees joined on or after 1-1-2004-

Salary bill for the Govt. servants who join service on or after 1-1-2004, The DDO shall also prepare a separate bill for drawl of matching contributions to be paid by the Govt. and creditable to Pension account.

### 15.9.7 Drawl of matching contribution-

The bill for drawl of matching contribution should also be supported by schedules of recoveries in prescribed form. Appended below as Annexure II-B.

**ANNEXURE-II-B**  
**FORMAT OF SCHEDULE OF GOVERNMENT'S CONTRIBUTION**  
**TOWARDS TIER-I OF NEW PENSION SCHEME**  
 (to be attached with the drawl of Government's contribution)  
 Name of DDO / Code No.

PRAN No.	Name of Government servant	Designation	Basic Pay	D.A.	Government's contribution	Remarks

(Rupees.....)

Date and Signature of Drawing Officer

**Designation**

**15.9.8 Transfer of Govt. servant from one circle to another-**

Whenever any govt. servant is transferred from on office to another either within the same accounting circle or to another accounting circle, balances are not transferred by the PAO to the other Account Office. However, the DDO should clearly indicate in the LPC of the individual the Unique Account Number, The month up to which govt. servant's contribution and Govt.'s contribution have been transferred to the pension Fund.

**15.9.9 Annual Account Statements:-**

At the end of each financial year The CPAO shall prepare the annual account statements of each employee showing the opening balance, details of monthly deductions and Govt.'s matching contributions, interest earned, if any and the closing balance. CPAO shall send these statements to the PAO for the onward transmission to the DDO.

(GOI, M.F.F. No. 1 (7) (2)/2003/TA/11, dated 7-1-2004 read with O.M. No. 1 (7) (2) / 2003/TA/67-74, dated 4-2-2004)

**15.9.10 Amount accrued on new pension scheme accumulation:-**

(i) The accumulation at the credit of subscribers to the new pension system shall carry interest @ 8% p.a. The accumulation under the NPS shall attract interest on monthly basis.  
 (G.I. M.F., F. No.5 (31)/2005-ECB & PR, dated 30-9-2005)

(ii) Procedure, calculations and accrued amount is to be effected as per guidelines issued by PFRDA time to time. The Pension Fund Regulatory & Development Authority Act was passed on 19th September, 2013 and the same was notified on 1st February, 2014. PFRDA is regulating NPS, subscribed by employees of Govt. Of India, State Governments and by employees of private institutions/organizations & unorganized sectors.

The Government of India had, in the year 1999, commissioned a national project titled "OASIS" (an acronym for old age social & income security) to examine policy related to old age income security in India. Based on the recommendations of the OASIS report, Government of India introduced a new Defined Contribution Pension System for the new entrants to Central/ State Government service, except to Armed Forces, replacing the existing system of Defined Benefit Pension System. On 23<sup>rd</sup> August, 2003, Interim Pension Fund Regulatory & Development Authority (PFRDA) was established through a resolution by the Government of India to promote, develop and regulate pension sector in India. The contributory pension system was notified by the Government of India on 22<sup>nd</sup> December, 2003, now named the National Pension System (NPS) with effect from the 1<sup>st</sup> January, 2004. The NPS was subsequently extended to all citizens of the country w.e.f. 1<sup>st</sup> May, 2009 including self-employed professionals and others in the unorganized sector on a voluntary basis.

**15.9.11 Timeline for Drawing and Disbursing Officer (DDO): -**

The responsibility of correct and timely deduction of the contribution for each subscriber as mandated under the scheme shall rest with the DDO. New Pension Scheme bills should be preferred so as to reach the PAO by 20<sup>th</sup> of every month. Accountability is important since each days delay in deduction or remittance will cause a monetary loss to the subscriber.

(GOI M.F. O.M. No. 1 (7)/2003/TA/Pont File/279, dated 2-9-2008)

**15.9.12 Applicability of New Pension Scheme to Divisional Accountants/Divisional Accounts Officers:-**

If an employee of the office was covered under the New Pension Scheme (NPS), The following Departments has to continue paying matching contribution in Tier-I account. This is irrespective of the fact whether the borrowing/state Govt. has implemented NPS or not.

(i) The employee contribution and matching contribution shall be routed by DDO through a bank draft to the pay and Account Office of this office for accounting and onward transmission to the principal pay and Accounts office and then to Central pay and Accounts office and to Pension Fund Regulatory and Development Authority (PFRDA).

(ii) Treasury office may route the salary bills of D.A.'s/ DAO's cadre through major head '8650-101'

(C & AG's circular No. 65-NGE/2005 issued under No. 447-NGE (Estt.) 51-2001, dated 24-10-2005)

**15.9.13 Pension / family Pension:-**

A Govt. servant joined service on or after 1-1-2004 can normally exit at or after the age of 60 years from the Tier-I of the scheme. At exit, it is mandatory for him to invest 40 % of pension wealth to purchase an annuity (from an IRDA regulated Life Insurance company) which will provide for pension for the life time for the employee and his dependent parents/spouse. In the case of Govt. servants who leave the scheme before attaining the age of 60 years, the mandatory annuitization will be 80% of the pension wealth.

**15.9.14 Additional Relief on death/disability of govt. servants covered by the Defined contribution pension system (NPS)-**

The following benefits are extended to Central Civil Govt. servants covered by the New Pension Scheme, on provisional basis:-

**(A) Retirement from Govt. service on invalidation not attributable to Govt. duty:-**

- i. Invalid pension calculated in terms of Rule-38 and Rule 49 of the Central Civil Services (Pension) Rules, 1972.
- ii. Retirement Gratuity calculated in terms of Rule 50 of the CCS (Pension) Rules, 1972.

**(B) Death in service not attributable to Govt. duty:-**

- (i) Family pension (including enhanced family pension) computed in terms of Rule-54 of the CCS (Pension) Rules, 1972.
- (ii) Death gratuity computed in terms of Rule 50 of the CCS (Pension) Rules, 1972.

**(C) Discharge from govt. service due to disease/injury attributable to govt. duty:-**

- (i) Disability Pension computed in terms of the CCS (Extraordinary Pension) Rules.
- (ii) Retirement gratuity computed in terms of the CCS (Extraordinary Pension) Rules read with Rule 50 of the CCS (Pension) Rules, 1972.

**(D) Death in service attributable to Govt. duty-**

- (i) Extraordinary Family Pension computed in terms of CCS (Extraordinary Pension) Rules and scheme for Liberalized Pension Awards.
- (ii) Death gratuity computed in terms of Rule 50 of the CCS (Pension) Rules, 1972.

The Govt. servant/his family will also be paid Dearness Pension/Dearness Relief admissible from time to time in addition to the above benefits, on provisional basis.

**15.9.15 Procedure for making the provisional payments to the eligible Govt. servants/families:-**

(i) The Head of Office (HoO) shall propose the pension papers as per the provisions of the relevant rules and submit the same along with all the relevant documents and requisite number of photographs. The particulars of The Bank account of the Pensioner (viz. Name of Bank, name of Branch, full postal address of branch with pin, 7 digit BSR code, IFSC code etc.) to the Pay and Accounts office. The HoO is responsible for the correctness of the bank details. The Permanent Retirement Account Number of the Govt. servant allotted by National Security Depository Ltd. should also be indicated.

(ii) The HoO shall obtain and forward along with the Pension papers, a copy of the undertaking from the pensioner/family pensioner to the effect that he has understood the following provisions and that any payment found to be in excess of his/her entitlement will be refunded to Govt./adjusted out of his/her final entitlements.

(a) The provisional payments will be adjusted against the payments to be made in accordance with the Rules framed on the recommendations of the High Level Task Force (HLTF) and recoveries if any, will be made from the future payments to be made on the basis of these rules.

(b) The recommendations of the HLTF envisage payment of various benefits on Death/discharge of a Govt. employee after adjustment of the monthly annuitized pension from the accumulated funds in the NPS Account of the employee. Therefore, no payment of monthly annuitized pension will be made to the employee/family of the employee during the period he/she is in receipt of the provisional benefits mentioned in Para 15.9.14 above.

(c) In cases, where on discharge/death of the employee, the amount of the accumulated funds in the NPS Account have been paid to the employee/family of the employee, the amount of the monthly annuitized pension from the date of discharge/death will be worked out in accordance with the rules/regulations to be notified by the department of Financial services/PFRDA and the same will be adjusted against the payment of benefits/relief after the notified rules in this respect are in place.

(iii) Pay and Accounts office, after scrutinizing the pension papers shall finalize the pensionary entitlements as admissible under the relevant rules/orders and issue authorities for pension/family pension/gratuity.

(iv) Pay and Accounts office shall record the entitlements admitted in the service book of the Govt. servant under the signature of the Pay and Accounts officer.

(v) Necessary entries with regard to the issue of authorities shall be made in the Registers maintained by pay and accounts officer. While the payment of gratuity shall be made by the PAO on the basis of authority issued by him, pension/family pension should be paid only to the bank account of pensioners by Central Pension Accounting Office (CPAO).

(vi) Pensioners should open their accounts with Bank branches having real time gross settlement (RTGS)/National Electronic Funds Transfer System (NEFT) facility, failing which, Core Banking Solutions (CBS) facility.

(vii) Pensioners may open joint-account with spouse only (to whom family pension is payable in the event of death of pensioners). The conditions stipulated in prevailing rules and elsewhere in the scheme for "Payment of Pensions to Central Govt. civil Pensioners through Authorized Banks" will apply.

(Authority: -G.I. M.F. O.M. No. 1(7)/DCPS/NPS/2009/TA/221, dated 2-7-2009 read with corrigendum No. F. No. 1(7)/DCPS/(NPS)/2009/TA/336-396, dated 29-9-2009 and also read with G.I. Deptt. of P & PW, O.M. No. 38/41/06/P & PW (A), dated 5-5-2009)

**ANNEXURE-1**

(Referred to in Para 15.9.15 (ii))

**Specimen Letter of undertaking to be given by Pensioner**

To,

The.....  
.....

Ministry of.....Dept. of.....

Sir,

I have understood the provisions of Para 6, 7 and 8 of the Department of Pension & Pensioners welfare O.M. No. 38/41/06/P & PW (A), dated 5-5-2009 and I, the undersigned, agree and undertake to refund or adjust the provisional payments sanctioned as the above said O.M. out of the final entitlements as sanctioned by the Govt. at a future date.

Your faithfully

Signature.....  
Name.....  
Address.....

Witness-  
(1) Signature  
Name  
Address

(2) Signature  
Name  
Address

## CHAPTER-XVI

### Office Contingencies

#### 16.1 **General: -**

The term “contingencies” includes all incidental and other expenses which are incurred for the management of an office as an office on for the technical working of the department. The specific provisions should be observed while incurring any expenditure to be classed as contingent charges (therein after referred to as contingencies).

16.1.1 The General Section, Executive Branch and Group of welfare office shall inter-alia deal with matters regarding office accommodation, cleanliness, telephones, and inter-com system, liveries, service postage stamps, receipt and issue of date and dispatch of outgoing communications, purchase, stocking and issue of general Stores, old records, fire appliances, electricity, additions, alternations and repairs to the office building, proper upkeep and maintenance of office furniture, accounting and other machines, heating and cooling equipment and general control and supervision of caretaking establishment.

The distribution of work arrange the General section/ Executive Branch and Group of Welfare Officer is given in Annexure-I.

#### 16.2 **Contingent expenditure: -**

16.2.1 The contingent expenditure has to be incurred only after sanction thereof is obtained from the authorities competent to sanction the expenditure. In the case of large and unusual expenditure e.g. Purchase of office furniture, the sanction of the Accountant General has to be obtained before the expenditure is incurred. A register to watch the progressive expenditure under contingencies has to be maintained by the Executive Branch of the office.

#### 16.2.2 **Powers in regard to contingent expenditure: -**

Please see Annexure-B, referred to Para 1.1.11 of this Manual (Vol-1).

#### 16.2.3 **Authority for contingent expenditure by Audit officer Executive Branch: -**

No provision.

(Annexure-B, referred to Para 1.1.11 of this manual (Vol-1))

16.2.4 **Control over contingent Expenditure: -** For the purpose of control over contingent expenditure, the office contingencies are divided into two main heads viz. (i) Postage and Telegrams charges and (ii) Office expenses and miscellaneous. The latter is further sub-divided as follows: -

- (1) Hot/cold weather charges.
- (2) Cost of electricity energy.
- (3) Purchase and repair of furniture.
- (4) Stationary purchases locally.
- (5) Telephone and trunk call charges.
- (6) Purchase of books and publications.

- (7) Liveries.(8)Repair of Staff Car.
- (9) Water coolers-purchase and repairs.
- (10) Type-writers purchase and repairs.
- (11) Accounting machines-purchase and repairs.
- (12) Printing and binding.
- (13) Other office expenses and Miscellaneous.

#### 16.2.5 **Drawal of Contingent Bills: -**

- (i) On receipt of sanction of the competent authority to incur contingent expenditure, the Assistant Audit Officer in-charge Executive Branch will arrange for the purchase of articles or for the execution of the works, as the case may be, make the required payments to the parties concerned out of the permanent advance and obtain receipts (sub-vouchers) for the amounts paid. The sub-vouchers will be retained by the cash branch until the preparation of the contingent bill. The Assistant Audit Officer/Section Officer is also responsible for seeing that payments are made to the proper payees and that receipts are obtained in each case. Advances taken for making purchase or incurring other contingent expenditure should be promptly adjusted and the unspent balance, if any, refunded.
- (ii) When it becomes necessary to recoup the permanent advance, the amount of the sub-vouchers should be entered in the Contingent Register (Form TR-29) and totals of the money column therein worked out. A contingent bill should then be prepared (form TR-30), the total of which should agree with that shown in the Contingent Register.
- (iii) The Contingent Register together with the contingent bills and sub-vouchers should be placed before the Audit Officer, in charge Executive Branch, who will verify the entries of payments in the Contingent Register with those in the requisition book or other authorities for incurring expenditure and with the sub-vouchers and attest each entry and the total in the Contingent Register. He will also sign the bills and cancel all sub-vouchers. The bill will then be en-cashed by the Cashier.
- (iv) When a contingent charge is not met from the permanent advance, a contingent bill is prepared on the authority of the bills submitted by the suppliers etc., duly scrutinized. When this is passed by the Audit Officer, he will initial only the relevant entry in the column "Total of each contingent abstract" of the contingent Register and not the individual item. The individual item in the register will be initialed only when proper receipt of the suppliers have been obtained and shown to the officer.
- (v) The work of maintaining the contingent register, its submission to the Group Officer (Admn.) and the preparation of bills will be done by the Executive Branch.

#### 16.2.6 **Postage and Telegram Charges: -**

The Service postage stamps are purchased from the Post Office after tendering payment by crossed cheque in favor of the Post Master, Head Post Office, Lashkar, Gwalior in accordance with the instructions issued by the Government of India, Ministry of Communication, Department of Post vide letter No. 40-1/86-CI, dated 11<sup>th</sup> January 1988 received under C&AG's Endt. No. 198-N. 2/110-87, dated 10<sup>th</sup> March 1988. The expenditure is accounted for under-office contingencies-Purchase of service Postage Stamps.

(Authority: - GI Ministry of communication (Department of Posts) letter No. 40-1/86-CI, 11<sup>th</sup> January 1988)

#### 16.2.7 **"Telegram facility" has been abandoned from July-2012.**

(Authority: -General Section/Telegram/11-12/STR-I/832 dated 21.06.2012)



**16.2.8 Hot and cold weather charges: -**

(a) The hot weather of the office consist of the expenditure on purchase of equipment, like room-coolers, water coolers, khas curtains and water lifting and storing posts etc. Besides other petty expenditure, the wages of water boys and repairs and maintenance of equipments also form part of this expenditure, similarly, the cold weather charges mainly consist of room-heaters, iron sigries and coal, repairs and maintenance of equipments and wages of labours. The expenditure on electricity is a common item for hot weather, cold weather and general functioning of the office as a whole.

(b) Proposals for the purchase of various items, and the engagement of water boy's for providing water should be put up by the Assistant Audit Officer, Executive Branch to the Group Officer in-charge of the Administration.

(c) An attendance roll (form SY-302) should be kept by the Assistant Audit Officer; Executive Branch in which the attendance of persons employed should be noted daily. If a labour / water boy keeps away for a week his name should be struck off the roll and another person appointed in his/her place. The AAO should arrange that the labourers /water boys are paid in his presence and their signatures through impressions taken in the separate acquaintance roll (form S-62) maintained for the purpose.

(d) Earthen pots, etc. should be disposed of by public auction or in any other way as the Accountant General considers appropriate, the sale proceeds, if any, being credited to Government.

(e) The appointment of laboures / water boys should be made by calling names of unemployed labourers registered in the local Employment Exchange and by holding an interview to determine their suitability for the work by a committee to be constituted for the purpose.

**16.2.9 Electric Lights and Fans: -**

The costs of electricity consumed in the office is billed for monthly by the Madhya Pradesh Electricity Board and is required to be paid on or before the dates specified in the bills. The Assistant Audit Officer in charge, Executive Branch should be ensured that the meter reading are taken by the meter-reader of the electricity board in his presence and bills received are paid within the specified time and there is no occasion for payment of surcharge on account of delay.

**16.2.10 Powers for purchase and repairs to furniture: -**

Please see Annexure-B, referred to Para 1.1.11 of this Manual.( Vol I )

**16.2.11 Procedure for purchase/repairs of furniture: -**

(i) All requisitions for purchase and repairs of office furniture or for any articles required for office use have to be sent through the Gazetted Officer-in-charge of the section, to the AAO/SO, Executive Branch, who should obtain the orders of the competent authority through the Audit Officer in-charge of Executive Branch, in accordance with the procedure prescribed. The AAO, will arrange for the payment of the cost of the articles which have been duly sanctioned. Articles of furniture purchased have to be entered in the dead stock register maintained by the Executive Branch section.

All proposals for the purchase of additional furniture are to be submitted to the C&AG and should invariably be accompanied by statements showing: -

- (a) The strength of the staff in terms of officer, Auditors, Stenos, Clerks, Group 'D' employees(now MTS) of the office for whom furniture is needed;
- (b) The nature and number of articles of furniture already available in the office.

All applications for purchase of furniture are to be accompanied by a statement in the form prescribed in respect of various items of furniture in the office.

**(ii) Recaning of chairs etc. in Government Offices by the blind persons: -**

(a) The work of recaning of chairs in the office should be done by the blind persons in consultation with the Vocational Rehabilitation Centers (V.R.Cs) and special employment Exchange for the physically handicapped where the volume of work justifies full time chair recaner, the question of creating such a post may be considered. The work of recaning of chairs in Government of India offices should not be entrusted to anyone except a blind person. When chairs are earned through an approved contractor appointed by the Central Public Work Department (CPWD), it may be ensured that the contractor employs only blind persons and the officers-in-charge should verify and certify that the contractor has got the work done through blind persons only. In case, blind chair recaners are not available either with the contractor, VRC or the Special Employment Exchange for handicapped persons or through the supervisor of the approved institutions for the welfare of blinds, the recaning work may be entrusted to other than blind persons, of course through the blind approved contractors/institutions of blind persons, with the specific approval of the Liaison officer of the Department. It will be the duty of the Liaison Officer to ensure with personal efforts that the work is carried out only through blind persons and permission to carry out such jobs to other than blind persons employed by blind contractor is accorded sparingly in emergent circumstances and non-pending nature of jobs only.

(Authority: - G.I.M.O.H.A. D.&AR, O.M. No. 36035/24/83-Estt.(SCT), dated 1<sup>st</sup> September 1984 received under C&AG's letter No. 3115-N3/39-86, dated 22<sup>nd</sup> October 1986)

**(b) Rates approved for recaning of chairs: -**

The rates for recaning of chairs are fixed by the Collector for the district. The same rates are also applicable for Central Government offices in the district.

16.2.12

In the month of October every year, the Assistant Audit Officer, Executive Branch will circulate a memorandum to all sections enquiring, if any repairs to the sectional furniture and also if any purchase of new furniture for sectional use, are necessary. The sectional demands should be sent through the Gazetted Officer incharge of the section concerned. The AAO will then inspect the furniture in the Gazetted Officer's room and in the stock, and put up a consolidated report on the repairs to and purchase of furniture for the whole office through the Audit Officer incharge Executive Branch. Along with this report the AAO will submit an estimate of the expenditure to be incurred on the articles to be repaired and purchased. This estimate should be based on the quotations of the firms or shops from which the articles are proposed to be purchased. Utmost

economy is to be exercised in the matter of purchase of furniture so that the tax-payer's money gets the best value in return. Tenders should be invited. In accepting quotations it is to be seen that the cheapest price is generally accepted consistent with the quality of the articles to be purchased.

**Note:** - In order to watch that the same items do not come up for recaning too frequently, the date of recaning has to be shown against the item in the stock Register. When proposals for recaning are put up, the date on which the chair was recaned at the last occasion should be stated.

- 16.2.13 The Audit Officer incharge Executive Branch will after applying necessary scrutiny, put up proposals for the approval of the Accountant General, regarding the amount of expenditure which can be incurred out of the contingent grant during the year. The estimated expenditure thus approved by the Accountant General should be incurred in such a way that it is spread over the last five month (November to March) of the year instead of in the last month of the year causing such expenditure in March. The AAO, Executive Branch is made responsible to see that this is done.
- 16.2.14 The AAO, Executive branch should make arrangements for numbering the articles, note the numbers in the General Dead Stock Register and certify in the voucher of payment that the articles have been accounted for in the General Dead Stock Register. The Audit Officer in-charge Executive Branch should verify the sanction and see that the articles have been correctly brought into account at the time of passing the bills.
- 16.2.15 Annually, in March, the AAO incharge Executive Branch should make arrangements to collect all broken and useless articles of furniture and obtain the orders of the Accountant General for their disposal by public auctions or otherwise. The auctions, if approved, should be conducted under the supervision of Audit Officer-in-charge Executive Branch and the sale proceeds credited to Government Account. One of the conditions of the auction should be that payments are to be made in cash at the time of auction. The staff of this office is not permitted to bid at these auctions either by person or by proxy.
- 16.2.16 Unless satisfactory explanations are given for the loss of locks or keys, new ones will not be provided for and their cost will be recovered from the parties responsible for the loss as a fine. The cost of chairs and other articles of furniture broken by careless handling will similarly be recovered from the person responsible at the discretion of the Group Officer.

16.2.17 **Custody and Upkeep of account of furniture: -**

All articles of office furniture of the kind noted before have to be serially numbered in a separate series with a distinguishing letters as indicated against each: -

- (i) Tables and desks-A
- (ii) Chairs, stools and stand for electric Fans-B
- (iii) Benches-C
- (iv) Other racks of all kinds, including rack stands for boxes and 'pigeon hole cases-E.
- (v) Boxes of all kinds-F
- (vi) Almirah-G
- (vii) Miscellaneous articles such as screens, revolving book shelves, ladder, water pot stands sign boards, table electric Fans-H
- (viii) Table tray of all kinds and lamps and het racks-I
- (ix) Clock-J

- (x) Punching machines, scales, weight stands, cyclostyle boxed, roneo duplicators, typewriting machines and bicycles-K
- (xi) Fire buckets, iron tubes and iron tanks-L

**Note-1** It is not necessary to point number on the following classes of articles, but the AAO, Executive Branch should maintain a separate account for these articles on the same lines as for the articles emerged above.

- 1. Locks 2. Commodes 3. Lamps 4. Wash hand basin 5. Bells 6. Carpets 7. Urine pots 8. Hurricane lanterns and 9. Spittooris.

**Note-2** A register should be opened, showing the articles of special stationary toilet etc. supplied to each gazetted officers wherein the acknowledgement of the PA/orderly should be obtained. These articles are to be kept in the rooms of the officers concerned. The AAO Executive Branch is responsible for the safe custody of the articles, kept in his charge and for keeping them in proper order. Any loss or breakage of any of the articles should be reported promptly to the AAO, Executive Branch by the Officer concerned for necessary action. Any loss on which orders of Accountant General are necessary, should be reported by the AAO to the Accountant General through the Group Officer.

16.2.18 When new articles of the classes mentioned in the previous paragraph are purchased, the requisite serial numbers should be assigned to them. Gaps caused by sale, losses, etc. in the series being first filled up, and these number should be pointed before the articles are distributed for use.

16.2.19 **General dead stock register: -**

(i) Assistant Audit Officer, in-charge Executive Branch maintains a General Dead Stock Register for the whole of the office in form 9 in which one page is reserved for the record of articles in each section, each Gazetted Officer room, each Tiffin room, the reserved stock of the office with the inspection staff etc.

(ii) The General Dead stock Register should show price of all articles. For this purpose a column should be opened in the register.

(iii) When new articles are purchased and numbers where necessary pointed on them, they should be entered in the column "Receipts" against the classes to which they belong on the page reserved for the reserve stock of the office quoting the number and date of sub-vouchers, as shown in the contingent register in the remarks column.

(iv) When an article is issued from the reserved stock, an entry relating to it will be made in column "issue" in the reserve account with a per contra entry in the page of the section to which the articles is issued. The section to which the article is issued should also be indicated in the remarks column of the reserve account. Exactly opposite entries should be made when an article is returned from a section to "Reserve".

(v) Articles sold, destroyed or lost and consequently written off under the orders of the Accountant General should also be shown as issues in the Reserves account. A reference to the order should be given in the "Remarks" column.

(vi) No inter-section transfers of articles should be made without the knowledge of the AAO/SO in-charge Executive Branch, who when such transfers are made, will make necessary entries both in his

register, as well as, in the register of the section concerned when a loss occur, the matter should at once be brought to the notice of the AAO/SO who should obtain orders of Group Officer and then make necessary entries in the relevant registers.

(vii) The column “Balance on 31<sup>st</sup> March” on each page of the General Dead Stock Register should be filled in on the 10<sup>th</sup> April each year and a consolidated balance sheet in Form 10 should be prepared on a separate page at the end of the Register. This consolidated balance sheet will show the number of articles in each section, as well as, in the whole office. The balance for each section should be agreed with that shown in the section registers and certificate should be recorded to that effect in the General Dead Stock Register by the AAO Executive Branch. Ordinarily there should be no difference in the balance but, if any, are found they should be traced and set right by AAO/SO, Executive Branch in consultation with the AAO of the sanction concerned. It will then be submitted to the Group Officer on the 30<sup>th</sup> April for review through the Audit Officer, General Section, who should satisfy himself, before such submission is done that the register has been properly maintained. He should also test check the existence of the articles in two or three sections selected at random. This register should be made available to the Inspection Party.

#### 16.2.20 **Sectional Dead Stock Register: -**

(i) The AAO of each section should maintain sectional dead stock register in form 11 and he will be responsible for the care etc. of the articles in his section. No correction should be permitted in the register except under the initials of the AAO. He should check the existence of the articles of furniture in his section on the 3<sup>rd</sup> of the each month, with the entries in the register, and submit it, the same day to the Gazetted Officer in-charge of the Section for inspection. The register should be submitted quarterly to the Group Officer concerned on the 5<sup>th</sup> of April, July, October and January. The due dates should be noted in the sectional Calendar of Returns.

(ii) Two pages should be set apart at the end of the register, one for showing the receipts of furniture in the section and another for the issues from the section. Every entry in these pages should show the date, the descriptions and number of the articles, the section to or from which the furniture was transferred. The entry will be attested by the AAO of the section in the case of receipts and by the AAO of Executive Branch in the case of issues out of the sections.

(iii) After the monthly submission to the Gazetted Officers, the register should be sent to the AAO/SO of Executive Branch on the 10<sup>th</sup> for making entries in the General Dead stock Register maintained by him. The AAO of Executive Branch will also obtain the acknowledgements of AAO concerned in the General Dead Stock Register for all articles issued to the Section during the month.

(iv) At the end of the financial year, the balances of each kind of articles in the section should be worked out under the direction of the AAO of the section from the opening balance, receipts and issues during the year and recorded in the register under the initials of the AAO. The register should then be sent to the AAO of Executive Branch on the 15<sup>th</sup> April for consolidation and agreement with the balance of the General and consolidated Dead Stock Register maintained by him.

16.2.21 The AAO of Executive Branch will be responsible for the care and maintenance of the dead stock register, for the articles of furniture in record room, library, Gazetted Officer’s room, Tiffin rooms and reserve stock of the office. He should personally check the existence of the articles in these rooms, record the fact in the register and submit it to the Group Officer through the Audit Officer, who will ensure that all stock is available in proper condition.

16.2.22 No article of furniture should be removed from sections except by the AAO of Executive Branch, even if the removal is necessary for a short time, e.g. for examinations meetings or other functions. He should keep a record of articles temporarily removed and will be responsible for returning them to the sections concerned after the necessity for which they were removed, is over.

16.2.23 In the case of issues of articles from the reserve stock for use of person under training, no entries need be made either in the register for the reserve stock of the office or in that of the section to which such persons are attached but the AAO of Executive Branch should obtain a temporary acknowledgement from sections where the clerks etc. are under training. The sections should be asked to return the article when their training is completed. On receipt of the articles the temporary acknowledgement obtained from the sections should be returned to them.

16.2.24 **Deleted.**

16.2.25 **Supply of office furniture at the residences of officers for doing office work: -**

In Para 2(ii) of the headquarters office letter No. 644-NGE.I/45-79, dated 23<sup>rd</sup> February 1980 the non-essential items of furniture such as sofa sets, clocks, almirahs, electric lamps, carpets, durries, beds, takhats, dining tables, Centre table, bukharies, heaters etc. should not be supplied. The Accountant General and other heads of Departments can decide about the essential items of furniture required at the residence of officers. The scale of furniture items at the residences of A.G./Group Officers in the office of A.G.(Audit)-I, M.P. is given in Annexure III to this chapter. The following instructions are issued by the headquarters office for guidance of the field offices: -

(i) In offices where a definite scale has been prescribed, furniture in excess of the prescribed scale should not be issued.

(ii) Non-essential items of furniture should not be supplied.

(iii) A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and are according to the number borne on the inventory of the office.

(iv) The A.G. should review his orders at least once in two years to see that the numbers of articles of furniture issued are essential in the interest of office work and no curtailment is possible.

(v) In respect of officers who retire or transferred or quit service, the items of furniture issued to them should be taken back immediately on the occurrence of the above events.

(vi) Officer under suspension is not eligible for retaining furniture at residence.

(Authority: - C&AG's letter No. 644-NGE.I/45-79, dated 23<sup>rd</sup> February 1980 and letter No. 555-NGE III/25-83, dated 16<sup>th</sup> February 1988)

16.2.26 **Stock taking of furniture in the office: -**

The stock taking of the articles of furniture in the office will be conducted by the inspection staff of the office some time after the second week of April every year, under the supervision of a Gazetted Officer to be nominated for the purpose. The results of the stock taking with explanation for the differences between the actual and the book balance should be submitted to the Accountant General for orders within two months of the stock taking.

16.2.27 **Purchase of petty stationary and printing: -**

Please see Annexure-B, referred to Para 1.1.11 of this Manual. (Vol.I)

16.2.28 **Staff paid from contingencies: -**

Casual workers who are entrusted with the work of regular nature should be paid 1/30 of pay of the minimum of the relevant pay scale plus dearness allowances.

Where the work done by the Casual worker is different from a Regular worker, he should be paid the minimum wages notified by the Ministry of labor /State Government/District Administration in accordance with the Minimum Wages Act 1948.

(CAG's letter No. 2526-NGE-III/16-97/II, dated 20-7-1988)

16.2.29 **Deleted.**

16.2.30 **Purchase, hiring maintenance and repairs of Office Machines: -**

Please see Annexure-B, referred to Para 1.1.11 of this Manual. (Vol.I)

16.2.31 **Powers for purchase of Electronic Typewriters/Photocopies: -**

Please see Annexure-B, referred to Para 1.1.11 of this Manual. (Vol.I)

16.2.32 **Annual statement of unserviceable type-writers, Accounting Machines, computers and other electronic accessories: -**

In supersession of the Head Quarters office letter No. 1156-BRS/52-70, dated 29<sup>th</sup> April 1970 regarding submission of the annual statement of unserviceable type-writers and accounting machines; the particulars relating to machines and machinists etc. of the office are required to be furnished to the Headquarters office in the proforma enclosed as **Annexure-VI** indicating the position as on 1<sup>st</sup> April of each year so as to reach there by 31<sup>st</sup> May.

(Authority: - CAG's letter No. 321-BRS/170-80, dated 3/5 February 1981)

16.2.33 **Condemnation and disposal of office machines: -**

For disposal of unserviceable type-writers etc., the provisions contained in chapter 8 of the compilation of General Financial Rules, 1963 which deals with the procedure for declaring items of stores unserviceable / obsolete and surplus may be referred to.

(Authority: - GIMOF.DOE OM No. F22 (2) –E-II (A)/87, dated 4<sup>th</sup> February 1987)

16.2.34 **Entertainment and light refreshment: -**

Please see Annexure-B, referred to Para 1.1.11 of this Manual.

16.2.35 **Expenditure on entertainment of invigilators: -**

No expenditure on the entertainment of invigilators at Departmental Examinations is permissible.

(Authority: - CAG's letter No. 926/N-GEI/174-7/DATED 17<sup>th</sup> April 1972)

**16.2.36 Cost of printing of Manual etc.: -**

Consequent on the decentralization of budgeting relating to the expenditure on the work of printing and publications etc. the IA&AD has been treated as a paying department. Accordingly, necessary provision for printing of form and publications including the cost of paper has to be met from the Budget under the Head "2016-Audit". In respect of printing work get done at the Central Government Press, as well as, through the Controller of Printing and Stationary necessary provision will have to be made in the Demand for "2016-audit"

**16.2.37 Expenditure on mounting of photos: -**

This office makes an arrangement for photographs of every official of the office for fixing them into the identity cards issued by the office. This expenditure is charged to office contingencies.

(Authority: -AG's order issued vide GS/Audit/STR-I/457, dated 31<sup>st</sup> May 1988)

(ii) The periodicity of the Identity card is renewed calendar year wise by the Audit officers in charge, General Section each year in January.

(iii) The identity card is returnable to the office on retirement, quitting of service etc.

(iv) If the identity card is lost a fresh card will be issued on application and after depositing an amount of Rs.10 with the office cashier.

**16.2.38 Water Coolers: -**

Please see Annexure-B, referred to Para 1.1.11 of this Manual. (Vol.I)

**16.2.39 Bicycles: -**

Please see Para 13.2.2 (Vol-3) of this Manual.

**16.2.40 Maintenance of office clocks, call bells etc.: -**

Please see Annexure-B, referred to Para 1.1.11 of this Manual.(Vol.I)

**16.2.41 Advertisement in newspapers and other publications-**

Advertisements to be inserted in newspapers for the purpose of inviting tenders etc. should not contain any unnecessary details and should be cut-down to the minimum necessary to serve the purpose for which they are inserted.

**16.2.42 Arrangements for meeting the contingent charges of the Director of Inspection-**

The arrangements for dispatching and/or releasing the tour boxes of the Inspection Party will continue to be made by the office inspected and the office due for inspection respectively. That is to say, the cost of transporting Government records will be borne by the office located at the place at which it is actually disbursed. Other contingent charges may be arranged for and paid by the Accountant General concerned on the request of the Director of Inspection and charged to office contingencies.



### 16.2.43 **Claiming copy right-**

(i) In order to secure copy right protection, the symbol (c) and below the symbol, Comptroller and Auditor General of India or the designation of the Head of the office as the case may be, should be printed with the year of publication at the back of all publications of the IA & AD (priced and un priced) This will signify that permission necessary for copying or reproducing the contents of the publications.

(ii) The publications which are intended for the use of the officers and staff of the IA & AD only should have the word “For use of IA & AD only” super scribed on the title and inner covers of each such publications. The contents of these publications should not be made public by any one in any shape or form.

(iii) The Heads of offices should promptly report, for necessary action, infringement of copyright to the C & AG office as and when these come to notice.

(Authority: - C & AG’s letter No. 1764-Admin.II/557-58, dated 25<sup>th</sup> July 1959 and para 59 of C & AG’s M.S.O. (Admin) Vol-I).

### 16.3 **Books and periodicals-**

#### 16.3.1 **Purchase of books and periodicals-**

(i) Purchase are to be restricted to the monetary allotment fixed for the office. In order to watch the expenditure against the allotment fixed, a register is maintained in which the amount of all bills on account of books etc, received by the office are entered. The register should be maintained by the AAO/SO in charge Executive Branch and submitted to the Audit Officer, in charge General Section on the last day of each month.

(ii) Free distribution of publications is made in accordance with the distribution list in force and orders issued by the Accountant General.

(iii) Subscriptions for Gazettes, Journals etc. are payable in advance annually, half yearly or quarterly as the case may be.

#### 16.3.2 **Supply of correction slips to codes and Manuals etc.-**

Correction slips to the various codes and manuals, etc. are to be supplied to all concerned well in time.

### 16.4 **liveries-**

#### 16.4.1 **Scale of uniform-**

The different places in India have been classified into “All summer stations”, “All winter stations” and “both summer and winter stations” and mentioned in **Annexure-VII**. The scale of uniforms for each category of employees at the three categories of stations is indicated in **Annexure-VIII**.

#### 16.4.2 **Pattern and color of uniform-**

In places, where Central Government Employees Welfare Co-coordinating Committee (CGEWCC) functions, the committee would decide whether safari type uniform with full sleeves or half sleeves should be supplied to the eligible employees. The decisions taken would apply to all the offices in the particulars station and no varying pattern, either half-sleeves or full sleeves would be permitted for individual offices in that station. The cloth of safari suit would be special dosuti khadi in fast biscuit color. The uniforms will also contain turbans (see para 16.4.16) and shoe/chappals. The standard pattern of winter uniform for all class of employees will broadly consist of short buttoned up coat, pant, turban (see Para 16.4.16) and shoe/chappals. Turbans should ordinarily be issued only to Sikha employees vide **Annexure-VIII**.

#### 16.4.3 **(i) Cloth of uniform-**

The quantity and specification of cloth, lining material etc. are given in **Annexure-VIII**. The cloth should however, be issued according to the actual requirement subjected to the maximum indicated in **Annexure-VIII**.

#### **(ii) Stitching charges**

The stitching charges are also allowed as per prevailing rules as amended from time to time. The reimbursement of stitching charges at the prescribed rates should be done *only after the stitched uniforms are produced which are* duly stamped with an indelible ink at an appropriate place on the wrong side of the stitched dress for identification. A proper record and procedure should be evolved to ensure that the employees produce the stitched uniforms within a reasonable period (say, one month) after the cloth was supplied to them.

(Authority: - O. M. No. 14/4/2000-JCA, dated 18-12-2000)

#### **(iii) Rates of stitching charges**

Stitching charges for woolen pant is Rs.180/- and for woolen Salwar is Rs.60/-.

#### 16.4.4 **Cost of uniform-**

As the cost of various articles of uniforms and raw materials thereof is liable to fluctuations, cost ceiling has not been laid down. The quality and specifications etc. of the cloth and other articles of uniforms and their prices would be as per current rate contract of DGS&D or as fixed by the Department time to time.

#### 16.4.5 **Eligibility for issue of uniform-classes of employees eligible for uniforms-**

Common categories of employees – multitasking staff (Earstwhile Group ‘D’) employees of the categories of Jamadar, daftaries, peon, messengers, record sorters, chowkidars, farshar, sweepers and Sr. and Junior gestener operators, staff car drivers, dispatch riders etc. borne on the regular establishment are eligible for issue of uniforms after completing of three months service provided they are whole time employee. Other Multitasking staff whose work, by its very nature, does not involve work in office are not eligible to get uniforms.

16.4.6 **Protective clothing-**

The Multi tasking staff entrusted with the work of Mali, bhishties and water men, borne on the regular establishment are eligible for the supply of protective clothing at scales indicated at serial nos. VII and VIII of **Annexure -VII**.

16.4.7 **Supply of uniform related to seasons: -**

The uniform is supplied at the commencement of season for which they are intended. Ordinarily, summer and winter seasons are reckoned to commence on the 1<sup>st</sup> April and 1<sup>st</sup> October respectively, in no case should uniforms be supplied after the expiry of the seasons for which they are intended.

16.4.8 **Supply of water-proof coats, Umbrellas and crash Helmets-**

A pool of water proof coats and umbrellas should be formed on the basis of one umbrella and one coat for every three (MTS performing the duties of) peons, messengers, dispatch riders etc. out of the entire MTS staff employed on the outdoor duties in the office. A separate provision should also be made in the pool for one or two water proof coats for three or four staff car drivers. Umbrellas or water proof coats should be issued from the pool as and when needed and should be promptly restored to the pool when the need is over. These umbrellas and water proof coats should be replaced only after they are completely worn-out, but in no case before two and three years respectively.

(Authority- GI. MOHA. (DOP & T) O.M. 23/9/70-JCA/dated 4<sup>th</sup> December 1971)

The scale of umbrellas and water proof coats for which employees at “all winter stations” are eligible has been specifically given in Annexure-II of hand book of uniforms.

16.4.9 **Washing allowance: -**

(i) All categories of group ‘C’ and ‘D’ employees (now MTS) who are supplied with uniforms under these orders may uniformly be granted washing allowance at the rates as amended from time to time. No deduction, what so ever, of washing allowance need be made for the period of leave availed by the employee concerned. Where a Government Servant resigns or retires from service or leaves Government service for any other reason during the course of the year, the necessary adjustments in this regard should be made from the last payment of pay and allowances to the government servant concerned.

(Authority: - GI. MOHA. (DOP & T) O.M. No. 14/14/80-JCA, dated 21<sup>st</sup> May 1981).

(ii) The rate of washing allowance has been revised and raised to Rs. 15 per month to all group ‘C’ and ‘D’ employees (now MTS) viz staff car drivers, gestener operators, Jamadars, Daftaries, Peons, Record sorters, Chowkidars, Farsners and safaiwala in the office.

(Authority: - GI. M.OPP & PG (DOP & T) OM. No. 3/44/85-JCA, dated 1<sup>st</sup> January 1986 and C& AG’s Letter No. 390-N.3/2-86, dated 31<sup>st</sup> January 1986)

(iii) The rate of washing allowance has been revised and raised to Rs. 60 per month w.e.f. 1-9-2008 to all MTS and staff car drivers. Moreover the rate of washing allowance will be increased by 25% every time when the DA payable on revised pay scales go up by 50%.

(Authority- GOI, DOP & T, O.M. No. 14/3/2008-JCA, dated 11-9-2008)

**16.4.10 Proper use, care and maintenance of uniforms-**

All employees who are issued uniform should be informed that failure to turn out in proper and clean uniform is a breach of discipline for which strict disciplinary action will be taken against them. The employees are expected to keep their uniforms clean, tidy and trim. Habitual failure on the part of the employees to turnout in proper uniform would no doubt provide action.

**16.4.11 Female MTS employees-**

The standard pattern and scale of uniforms for female Group 'D' employees (now MTS) are given at item VI of **Annexure-VII** and the specification of cloth are indicated in **Annexure-VIII** respectively. Such of the female Group 'D' (now MTS) employees who may be habitual wearer of salwar, kameez and Dupatta may be issued these items of liveries in lieu of sari, blouse and petticoat. It may, however, be ensured that the cost of salwar, kameez and Dupatta taken together should not exceed the cost that would have been incurred if saree, blouse and petticoat had been provided. See also Para 16.4.18.

(Authority- GOI, DOP & T, O.M. No. 14/10/81/JCA, dated 01-08-1981 and 20-6-1988)

**16.4.12 Powers for direct purchase limit for liveries-**

The limit of direct purchase for items borne on the DGS & D. Rate/Running contracts shall be Rs. 6000 at a time and Rs. 25000 in the aggregate in a year.

(Authority: - GIMOS & R/Department of supply/OM No. P.III-1 (10)/78, dated 26<sup>th</sup> May 1980)

**16.4.13 Purchase of various articles of Uniform supplied to Group 'C' and Group 'D' employees-**

All Central Government offices located outside Delhi have the choice with them either to make purchase from Khadi and village Industries commission/ Khadi Gramodyog Bhawans /super bazaars or from other consumer co-operatives. The total value of such purchases should not exceed Rs. 5000 during the season and for purchases exceeding Rs. 5000 the usual procedure laid down in GFR to be followed.

(Authority- GI.MOHA. (DOP & AR) OM No. 14/6/81-JCA, dated 15<sup>th</sup> June 1982)

**16.4.14 Summer uniform for eligible employees-**

(i) The staff car drivers (now MTS) are entitled to uniform would be provided the following type of summer uniform- viz.

(a) Three terricot Pants during a period of two years in gray color.

(b) Three half sleeves polyester bush-shirts in white for a period of two years.

(ii) Other Group 'C and 'D' employees (now MTS) who are entitled to uniforms would be provided the following type of summer uniform- viz.

(a) Two terricot pants and two polyester bush-shirts in two years.

**Terricot pant-**

The specification for the terricot cloth would be as follows: -

Cloths- Polyester plain weave (70 cm width)

Composition- Polyester 67%

Khadi Cotton 33%

**Polyvastra bush-shirt**

Polyvastra bush-shirt will be white but half-sleeves. The cloth should be obtained, as now from the Khadi and Village Industries Corporations, (the existing time schedule and the procurement procedures should be followed in the case of polyvastra cloth for the bush-shirt). The requirement of polyvastra cloth for bush-shirt would be 2.25 meters.

(Authority: -GI MOHA (DOP & AR) O.M. No. 14/9/81-JCA dated 14<sup>th</sup> Sept.1984 received under C&AGs letter No. 2965-N.3/29-83, dated 5<sup>th</sup> Oct.1984 and letter No. 28-75-NGE.II/2-86-II, dated 30<sup>th</sup> July 1987)

16.4.15

**Winter uniform for eligible employees-**

The employees in Group 'c' and group 'D' (now MTS) who are now entitled to uniform would be provided with the winter uniform, fabricated with Mill-made Navy Blue cloth as per the existing scale and pattern comprising buttoned up coat and pants. The specifications of the cloth, etc. would be as follows-

(i) Specification-

Navy blue winter uniform-

See Para 16.4.17

(ii) Source and place of delivery-

British India Corporation Ltd., Kanpur.

(iii) Cloth per suit-2.75 meters.

Comprising buttoned up coat and pant (and cap where necessary).

Lining cloths:- As per the existing scale and specifications.

Stitching charges: - -do-

(Authority- GI/MOP & T/OM No. 14/18/84-JCA, dated 28<sup>th</sup> March 1985 and C & AG's Letter No. 1173-N. 3/19-85, dated 20<sup>th</sup> April 1985)

16.4.16 **Discontinuance of cap as part of the Uniform-**

Cap has been discontinued as part of the uniform for categories of Group 'C' and Group 'D' employees. However there should be no change in respect of supply and entitlement of turbans to Sikh employees and to the non Sikh employees as are habitually accustomed to wear turbans as also of peak-caps to staff drivers.

(Authority- GI. MOPG & D: (DOP & T) OM No. 14/12/86, JCA, dated 7<sup>th</sup> January 1987 received under C & AG's letter no. 359-N.3/2-86 Vol.-II, dated 4<sup>th</sup> February 1987)

16.4.17 **Procurement of woolen Navy blue Mill made cloth for uniform of group 'C' and group 'D' employees-**

The revised price of Navy blue cloth for winter mill made serge is Rs. 11 per meter (now 160), for designation (inclusive of charges towards) transportation/insurance/octroi/handling and service charges for delivering from Kanpur at any place in India with improved quality as per the following specifications: -

Ends 10 Cms., 252+2%  
Picks 10 Cms., 220+2%  
Wt/Linear Meter 375+5%

Composition Bland of viscose and imported wool.

(Authority- C & AG's Letter No. 2605-N 3/2-86, dated 28<sup>th</sup> July 1986 and no. 2661-NGE-III/2-86/II, dated 17<sup>th</sup> July 1987 and GOI, DOP & T O.M. No. 14/2/94-JCA, dated 30-6-1994)

16.4.18 **Uniform for female employees:-**

(i) **Summer uniform-** At present the eligible common categories of female group 'D' employee (now MTS) are supplied two sarees in light blue color in terricot/synthetic fabric (without print) @ Rs. 65 each with three matching blouses and petticoats in a period of one year. The rate of sarees has been increased from Rs. 65 to Rs. 84 per saree to be supplied by the National Textile Corporation.

(i) (a) The rate of saree has been revised as Rs.172 per saree.

(Authority- GI MO PPG & P (DOP & T) OM No. 14/7/86-JCA, dated 20-7-1987 and 20-6-1988 and OM No. 14/2/94. JCA, dated 30-6-1994)

(ii) The specifications will be as follows-

Trade name: Man sale P.C. saree 67x33 ployster cotton (sky blue shade)  
Warp: 60s P.C.  
Weft: 60s P.C.  
Read: 80s  
Pick: 60s  
Width: 177 cm-width

Length: 5 meter  
 Breaking: warp 27.6  
 Strength: west 21.9

(Authority- GIMOPPG & P/(DOP & T) OM No. 14/7/86-JCA, dated 20<sup>th</sup> July 1987 and C & AG's letter no. 3221-NGE.II/2-86.II, dated 21<sup>st</sup> August 1987)

16.4.19 **Revision of stitching charges of uniforms supplied common categories of erstwhile Group 'C' and Group 'D' employees (now MTS).**

The revised rates of stitching charges of uniforms are indicated below-

**Summer-**

Pant (Tericot)	Rs. 135
Bush-shirt	Rs. 60.00
Blouse	Rs. 45.00
Peticot	Rs. 30.00
Salwar kameej	Rs. 90.00

**Winter-**

Buttoned up coat & pant	Rs. 750.00
Over coat for staff car drivers	Rs. 600.00
Ladies half coat	Rs. 600.00

**Woolen Protective clothing (Malis / Bhisties): --**

Pajama	Rs. 24.00
Short (Half pant)	Rs. 60.00
Shirt (cotton)	Rs. 45.00

The reimbursement of stitching charges at the prescribed rates should be reimbursed only after the stitched uniforms are produced and are duly stamped with indelible ink at an appropriate place on the wrong side of the stitched dress, for identification. A proper record and procedure should be evolved to ensure that the employees produce the stitched uniforms within a reasonable period (say one month) after the cloth is supplied.

(Authority- GOI, Deptt. of Per & Trg OM No. 14/1/2010-JCA-@, dated 18-4-2011 and GOI, DOP & T, O.M. No. 14/1/2010-JCA-2, dated 18-4-2011)

16.4.20

**Withdrawal of uniform from MTS (erstwhile Group ‘D’ employees) now MTS on retirement-**

Debarring an employee, who is required to wear a uniform, for getting one, on the ground that the remaining part of his service before normal superannuation is less than half the prescribed life of the uniform may not be justified. Therefore, the following instructions should be observed while issuing the uniform to group ‘D’ employees retiring shortly-

**Summer uniforms-**

- (i) No uniform is to be issued to MTS (erstwhile Group ‘C’ and Group ‘D’ employees) who are due to retire within three months from the date they become eligible for the issue of uniforms.
- (ii) One set of uniform may be issued to such of the employees who are due to retire within one year not less than three months from the date they become eligible for the issue of uniforms.
- (iii) Complete set of uniforms may be issued to such those employees, who are due to retire after one year from the date they become eligible for the issue of uniforms.

(Authority- GIMPHA DOP & Trg. OM No. 14/7/90-JCA, dated 31<sup>st</sup> July 1990).

**Winter uniforms-**

- (i) No item of winter uniform may be supplied unless it could be used by the employees for at least half of its prescribed life before retirement.

(Authority- GOI DOP & Trg. OM No. 14/18/80-JCA, dated 15-12-1980).

- (ii) Uniform should not be withdrawn from employees who are suffering or have suffered from infectious or contagious diseases or from those who die while in service. In cases where any item of uniforms issued to an employee is lost due to theft or fire, which was not due to his own negligence, the administration authorities may at their discretion issue a fresh item of uniforms on receipt of a copy of the first uniforms on receipt of a copy of the first information report (FIR) from the police or Fire authorities. Action to “Write off” the loss may be taken in consultation with the appropriate financial authorities after the police have confirmed that there are no chances of the theft being traced.

(Authority- GOI DOP & Trg. OM No. 23/9/70-JCA, dated 4-12-1971)

16.4.21

**Entitlement of shoes/chappals for common categories of Group ‘C’ and Group ‘D’ employees-**

- (i) The scale of shoes/chappals, has been indicated below-

Sl. No.	Name of articles	Quantity to be issued
1.	Welled shoes for staff Car Driver	1 pair in 2 years
2.	Welled Chappals for staff Car driver	1 pair in 1 year
3.	Ladies shoes	1 pair in 2 years
4.	Ladies Chappals	1 pair in 1 year
5.	Ordinary shoes for all other employees excepting staff Car driver	1 pair in 2 years
6.	Ordinary Chappals for all other employees excepting staff Car Driver	1 pair in one year



**(ii) Supply of special type of shoes for Orthopedically handicapped Group ‘C’ and Group ‘D’ employees as part of Uniform-**

Special type of shoes may be allowed to Orthopedically handicapped employees of the eligible categories (based on proper medical certificate) by the Heads of office in place of formal shoes/chappals, as part of uniform.

(Authority- GIMOPP & P. (DOP & T) OM No. 14/18/86 JCA, dated 22<sup>nd</sup> January 1987 issued under C & AG’s letter no. 533-N.III/2-86. II, dated 17<sup>th</sup> February 1987)

16.4.22

**Procurement of uniforms (Summer/Winter) for common categories of employees revised procedure-**

Consequent to the coming into force of the new General Financial Rules, 2005 (GFRs) and clarification issued by Ministry of Finance special dispensation from the process of inviting tenders/quotations provided to NCCF/ Kendriya Bhandar is no longer holds good. Purchase/Procurement of goods by Govt. of India offices should be solely guided by the provisions of GFRs 2005.

(i) All purchases should be made through a duly constituted Local Purchase Committee comprising of three members of an appropriate level as decided by the Head of the Department including one member from the Internal Finance division and two belonging to the Administration Division. In addition, a fourth member may be associated with the Purchase committee to be nominated by the concerned staff associations/Unions.

(ii) In case of purchase of goods of a value above Rs. 15,000 and up to Rs. 1,00,000 on each occasion purchase may be made only on the recommendation of a duly constituted purchase committee defined in Para (i) above and as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier also before placing the purchase order the members of the committee will jointly record a certificate and authenticate it as under-

“Certified that we S / Shri....., members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question”

(iii) Subject to the exceptions incorporated in Rules 151 and 154 of GFRs 2005, invitation to tenders by advertisement should be used for the procurement of goods of estimated values of Rs. 25 lakhs and above.

(iv) In case the Department directly procures DGS & D rate contract goods from suppliers, the price to be paid for such goods should not exceed the rates mentioned in the rate contract and the other terms and conditions of purchase should also be in line with those specified in the rate contract. In addition the Department has to make its own arrangement for inspection and testing of the goods, where so required.

(v) While observing the above change in procedure, the Purchase committee/competent Authority may also keep in view the provisions of Rule 144 of the GFRs,2005 that reads as under-

The Central Govt., through administrative institutions has reserved all items of hand-spun and hand-woven textiles (khadi goods) for exclusive purchase from khadi village industries commission (KVIC). It has also reserved all items of handloom textiles required by Central Govt. Departments for exclusive purchase from KVIC and/or the notified handlooms units at ACASH (Association of corporations and Apex Societies of Handlooms). The Central Govt. has also reserved some items for purchase from registered Small Scale industrial Units. The Central Departments are to make their purchase for such reserved goods and items from such units as per the institutions issued by the Central Govt. in this regard.

(Authority- GOI, DOP & Trg. O.M. No. 14/7/2003, JCA, dated 21-11-2005)

**ANNEXURE-I**  
(Referred to in Para 16.1.1)

Details of functions of General Section/Estate Management/Executive Branch and Welfare officer's Group.

**A- General Section / Estate Management / Executive Branch-**

1. Purchase, custody and maintenance of service postage stamps;
2. Receipt and issue of dak and dispatch of outgoing communications,
3. Custody and disposal of old records,
4. General control and supervision of care-taking establishment,
5. Purchase, receipt, issue/supply and accounting of stationery, forms and articles,
6. Purchase, receipt, issue and accounting of library books.
7. Arrangement for typing and cyclostyling.
8. Deployment of MTS (erstwhile Group 'D')
9. Issue of identity cards to employees.
10. Arrangement of cleaning of rooms and furniture.
11. Opening and closing of office and security arrangement at night
12. Supervision of cleanliness of office, canteen and kitchen.
13. Cleanliness of office buildings, premises and bath rooms including adequacy of water supply.
14. Cleanliness of premises of staff colony and security arrangements therefore.
15. Correspondence in respect of problems appraised by Shastri Nagar Welfare Society.
16. Correspondence with CPWD and MPEB regarding problems of staff colony.
17. Arrangement of monthly meeting with officers of CPWD and its correspondence.
18. Correspondence with Shastri Nagar Welfare Society.
19. Correspondence in respect of Civil/Electrical construction works.
20. Correspondence regarding safety, cleanliness, encroachment and grievances in Shastri Nagar colony.
21. Any other work entrusted by Pr. A.G. / DAG (Admin).

**Executive Branch-**

1. Payments of electricity bills and its maintenance.
2. Upkeep of electricity and drinking water in the office building.
3. Purchase of furniture, coolers, hot and cold weather appliances (except computer) and its maintenance.
4. Maintenance of staff car.
5. Deployment of casual labour in the office as well as in colony.
6. Preparation and control of contingent budget.
7. Purchase and supply of liveries etc. to MTS (erstwhile Group 'D')
8. Up keep of fire appliances.
9. Maintenance of guest house and purchase of required items.
10. Any other work entrusted by Pr. A.G./DAG (Admin)

**B. Welfare Officer's Group-**

**Welfare activities-**

Referred to Para 1.1.13 (please see).

**ANNEXURE- II**  
(Referred to in Para 16.2.10)

**Scale of furniture (for office)**

**1. Accountant General-**

Woolen carpet	1 (size will depend upon the size of the room)
Cotton Durry	1
Officer's table	1
Side table	1
Chair armed	6
Chair armless	1
Easy chair	1
Door mat	1
Side rack	1
Hat stand	1
Book case (revolving or glazed)	1
Foot rest	1

**2. Senior Deputy accountant General/Deputy AG-**

Woolen carpet (size 12'x3')	1
Cotton Durry	1
Officer's table	1
Side table	1
Chair armed	3
Chair armless	1
Door mat	1
Side rack	1
Hat stand	1
Book case (revolving or glazed)	1
Foot rest	1

**3. Assistant Accountant General/Audit Officer-**

Officer's table	1
Side table	1
Side rack	1
Chair armed	2
Chair armless	1
Cotton Durry	1
Book case	1

**4. Assistant audit Officer-**

Table	1	
Side rack		2
Chair armed		2
Chair armless		1

**5. Senior Auditor/Auditors/Clerks/Stenos-**

Table (Auditors)	1	
Chair		1
Side rack		1

**6. Typists-**

Table (Typist)	1	
Chair		1

**7. Deftari-**

Table	1	
Chair		1

**8. Group 'D' (Now MTS) -**

Stool		1
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(Authority: - C & AG's letter No. 89-NGE I/26-65-dated 15<sup>th</sup> January 1965)

**ANNEXURE-III**  
(Referred to in Para 16.2.25)

Scale of furniture items to be provided to the residences of A.G./Group officers.

<b>S. No.</b>	<b>Name of articles</b>	<b>A.G.'s residence</b>	<b>Group officer's residence</b>
1.	Tables	2	2
2.	Office/visitors chair (armed or un-armed may be desired)	inter-changeable 4	3
3.	Easy chairs	6	4
4.	Center Table	1	1
5.	Table lamp (without bulb)	Nil	1
6.	Almirah for confidential papers	1	1 (for DAG Admin only)
7.	Racks	3	2
8.	Telephone stands	Nil	1(where telephone provided)
9.	Trays	Nil	1
10.	Stools and bench	1,1	2 stools
11.	Waste paper basket (plastic)	1	1
12.	Room cooler with stand	1	Nil

**Note-** all the articles will be functional and non-ornamental and efforts must be made to utilize the available items only.

(Authority- Accountant General's order date 18<sup>th</sup> May 1987)

**ANNEXURE-IV**  
(Referred to in Para 16.2.30)

**Procurement of office machine and appliances-**

**I- Purchases-**

**(i) Placement of indents-**

The procedure for procurement of office machines will be the same as applicable for other stores i.e. the intending departments should, except where they have otherwise been exempted from doing so, place indents on DGS & D for the office machines beyond the monetary limits prescribed for direct purchases from time to time. In this connection, attention is invited to the late department of Supply and Technical Development's circular OM No. 1/21/64-P.I., dated 24<sup>th</sup> June 1966. The DGS & D have entered into rate contracts for the supply of Type writers etc. with a number of firms and the authorities who have been declared as direct demanding officers can make purchases in accordance with their financial competence against their contracts.

**(ii) Scale of issue of Type writers-**

The following scale is indicated for general guidance-

- (a) Typist-one standard type writer
- (a) Regular section-one type writer for four persons with a maximum of two machines for each section
- (b) Stenographers/steno typists and PAs- one type writer for each
- (c) Officers using type writers- one portable type writer for each.

The above scale should be taken as a general guide and each individual case should be examined by the competent authority sanctioning expenditure on purchase of typewriters.

**(iii) Payment of bills for supply of office machines including typewriters-**

The payment procedure for the payment of supplier's bills against the contracts placed by the DGS & D will apply.

**II- Hiring-**

Occasions may arise requiring hiring of typewriters and other machines on ad hoc basis for temporary periods. The Administrative Ministries will have full powers to sanction such hiring in respect of their offices and office sub-ordinate to them.

The Head of Department and Heads of offices may also sanction such hiring for a long period of six months and four months respectively. However, the sanction of the administrative Ministry concerned would be necessary for hiring by the Heads of the Departments & Heads of offices for more than six months and four months, respectively.

**III- Upkeep and Repairs-**

- (i) The DGS & D shall enter into annual servicing and overhauling contracts with the firms holding rate contracts for the main machines. Prices of spare parts and rates of which periodical servicing and overhauling will be available, shall be brought out in such rate contracts for the benefit of various Government Departments. The Heads of Departments and the Heads of offices shall operate against the servicing and overhauling part of the rates contracts concluded by the DGS & D directly themselves for the maintenance of typewriters and office machines in use in their respective offices. They shall make payments direct to the suppliers in respect of these services in the manner as may be indicated in the rate contracts and incur expenditure to the extent of powers delegated to them under the Delegation of Financial Power Rule, 1958.
- (ii) Office machines for which the DGS & D does not enter into rate contracts shall be maintained by the departments concerned either by entering into ad hoc annual contract themselves on competitive basis with the prior approval of their Administrative Ministry or Associate Finance or by making local arrangements. In order to ensure against payment of different rates for servicing and overhauling of the machines, the Heads of the Departments are advised to ascertain from the firms whether they already have a similar contract with any other Government department/Office.

(Authority- GOI. MOHA (DOS) OM No. P I/1 (14)/67, dated 1<sup>st</sup> February 1968)



**ANNEXURE-V**  
(Referred to in Para 16.2.30)

**Use of mechanical aids and other modern office equipments in the Central Government offices-  
Revised procedure for acquiring-**

1. Under the provisions of items 28 of Annexure to schedule V of the delegation of Financial Powers Rules, 1958, Departments of Central Government/Heads of Department enjoy full powers to acquire typewriters/office machines etc. subject to observance of instructions issued by the Department of supply in their OM No. P.I-I (14)/167, dated 1<sup>st</sup> February 1968 and other orders issued from time to time.

2. As a equal to the recommendations made in a conference of State Secretaries of the Personal and Administrative Reforms, a Task force was setup by Government to review the existing administrative arrangements for requisition, supply and availability of office equipment and to suggest such minor modifications of the present financial powers, rules and procedure so that the process of acquiring an equipment may be made easier and simple.

3. The task force has now submitted its report and after careful consideration there of the President is pleased to direct that the existing financial powers, rules and procedures in regard to the purchase of office equipment shall stand modified to the extent specified below-

(i) all Ministries/Departments should as a rules delegate their financial powers relating to incurring of contingent expenditure in so for as office equipment is concerned to Heads of their subordinates and attached offices not below the level of Deputy Secretary, if they have not been exercising such powers vide items 28 of annexure to schedule V of the Delegation of financial powers Rules, 1958 read with MOF, OM NO. F.10 (28) E. (Cord)/ 77 dated 20<sup>th</sup> January 1978 to enable them to purchase necessary office equipment. These authorities should invariably consult the Pay and Accounts Officer before exercising powers in regard. If, however, the subordinate organisation does not have the PAO, it is open to it to consult the Integrated Finance of the concerned administrative Ministry/Department in accordance with the provisions of MOF. OM No. F (10) (28)-E (Cord) 77, dated 6<sup>th</sup> March 1978.

(ii) Where necessary, cases for purchase of office equipment should be referred by a Department of the Central Government to their financial Advisor for concurrence-

- (a) to ensure the availability of funds and allocation of funds; and
- (b) for the exercise of powers by the Ministry/Department in accordance with the provisions of the General Finance Rules, 1963 and Delegation of financial powers, Rules 1958, for the purchase of the equipment as such and not for the exact amount of expenditure to be incurred.

(iii) In cases where the variation in the estimated price of the equipment and its actual cost is within a range 20 percent of the original estimate, revised approval of the Internal Financial advisor in case there is a marginal difference between the estimated cost and the actual cost of the equipment.

(iv) Proposals for procurement of office equipment may be examined with reference to criteria which may be taken to be-

- (a) ensuring accuracy;
- (b) increasing speed of operation;
- (c) enhancing productivity;
- (d) improving efficiency;
- (e) reducing fatigue, both mental and physical
- (f) improving the quality of output
- (g) eliminating unnecessary work; and

(h) Simplifying the system of working.

(v) In cases, where the administrative authority is convinced of the need and justification of the proposal for purchase of office equipment in accordance with the criteria mentioned in sub-Para (iv) above but finds that the concurrence of the internal financial advisor/Integrated financial Advisor, as the case may be, is not forthcoming it should put up such cases to the Secretary of the Ministry for his decision.

(vi) A detailed cost benefits exercise should not be required to justify the use of the office equipment recommended, as the indirect and intangible benefits cannot be quantified.

(vii) A competent authority before considering the proposals for introduction of office equipment etc. should in view of the overall need for economy in the Government expenditure, examine the proposals for introduction of office equipment etc. to see whether there can be saving in staff, though reduction in staff need not be insisted upon and should not be a pre-requisite for introduction of such equipment.

(viii) The purchasing authority should ensure that the equipments purchased are as far as possible, those which are produced indigenously or even if an imported item is to be purchased, it can be maintained and repaired without involving foreign exchange or import license. In case, these conditions are not satisfied, the concurrence of the Ministry of Finance may be obtained. However, proper arrangements for periodical servicing etc. may be made in all such cases.

(ix) Before purchase of equipments, it may be ensured that enough power is available and there is stability in voltage so that sophisticated equipment does not get damage as such equipment has limited tolerance.

(x) Item 28 of Annexure to schedule V of the delegation of Financial Power Rules 1958 should be deemed to have been amended as follows-

Sl no.	Item of expenditure	Monetary limit up to which expenditure can be incurred	Rules orders restrictions scales subject to which the expenditure shall be incurred
1	2	3	4
28	All Office equipment including typewriters intercom equipments calculation electronic stencil clutters; Dictaphones tape-recorders photocopiers, copying machines franking machines, address graphs, filling and indexing systems etc. excluding computers of all kinds	Full powers	(i) The expenditure on the purchase hire, upkeep of and repairs to such machines shall be incurred subject to general or special orders issued by the Ministry of Finance/Department of supply in this behalf. (ii) Heads of offices may also incurred expenditure in this regard subject to the observance of general conditions laid down in this regard up to the following limits: - Recurring - Rs. 500 No recurring - Rs. 5000

[Authority: - (i) GOI MOF (DOE) OM No. F.J. (5).E.II (A) 77, dated 30<sup>th</sup> June 1978 and C & AG's Endt. No. 2159-TA/183-78, dated 26<sup>th</sup> August 1978), (ii) GOI MOF (DOE) Notification No. F-1 (II) E.II (A)/86, dated 4 April 1986 and C & AG's letter no. 726-NGE III/238-83, dated 21<sup>st</sup> March 1986]

**ANNEXURE-VI**  
(Referred to in Para 16.2.32)

**Proforma**

Statement of accounting and other machines as on 1<sup>st</sup> April-----in the office of the---

Serial No.	Category of office equipment of machines	No. of machines in stock	No. of machines out of (3) in working condition.
1	2	3	4
1. (a) P.F. Accounts machines. (b) Other accounting machines 2. Calculators (a) Electronic (b) Other 3. Photostat or Xerox or other similar machines. 4. Cyclostyling machines. 5. Electronic typewriter 6. Other machines, if any. (i) Typewriters. (a) English (b) Hindi			
Section in which these machines are put to use.	Whether adequate trained men are available for operating the machines.	Whether regular and proper servicing facilities are available for the upkeep of machines.	Remarks (in case of PF accounting machines the no. of PF accounts under machines system of posting).
5	6	7	8

Audit Officer / G.S.

## ANNEXURE-VII

(Referred to in Para 16.4.1, 16.4.6 &amp; 16.4.11)

## FULL DESCRIPTION, SCALE AND PATTERN OF UNIFORMS FOR COMMON CATEGORIES OF GROUPS 'C' AND 'D' EMPLOYEES

Category of Employee  (1)	Description and scale of uniform				Remarks  (6)
	Articles  (2)	For "Both Summer and Winter Stations" [e.g. Delhi] (3)	For "All Winter Stations" [e.g. Simla] (4)	For "All Summer Stations" [e.g. Hyderabad] (5)	
I. Staff Car Drivers	<p><b>Summer</b></p> <p>1. (a) Terricot pants (b) Polyvastra bush-shirts</p> <p>2. (a) Peak Caps <i>or</i> (b) Turbans (white)</p> <p>3. (a) Kulla <i>or</i> (b) Fifty (for Sikh employees)</p> <p>4. (a) Weltd Chappals</p> <p><b>Winter</b></p> <p>1. Woollen suit comprising buttoned-up coat and pants (Blue)</p> <p>2. Weltd Shoes</p> <p>3. Overcoat (Blue)</p> <p>4. Woollen socks (Blue)</p> <p><b>Extra Items</b></p> <p>1. Leather Gloves</p> <p>2. Water-Proof</p>	<p>@ 3 in 2 Years 3 in 2 Years</p> <p>2 in 3 Years 4 in 2 Years 1 in 2 Years 4 in 2 Years</p> <p>1pair in 1 Years</p> <p>1 in 2 Years</p> <p>1 in 2 Years 1 in 5 Years 1 in 1 Years</p> <p>1 in 2 Years Nil (But from special pool)</p>	<p>Nil</p> <p>2 in 3 Years 4 in 2 Years 1 in 2 Years 4 in 2 Years</p> <p>Nil</p> <p>2 in 2 Years</p> <p>1 in 1 Years 1 in 5 Years 2 in 1 Years</p> <p>1 in 3 Years 1 in 5 Years</p>	<p>As in column (3)</p> <p>2 in 3 Years 4 in 2 Years 1 in 2 Years 4 in 2 Years</p> <p>1pair in 1Years</p> <p>Nil</p> <p>1 in 2 Years Nil Nil</p> <p>Nil As in Column (3)</p>	<p>Whether Polyvastra bush-shirt should be half-sleeve <i>or</i> full-sleeve</p> <p><b>Water-Proof</b></p> <p>Staff Car Drivers who are generally required to work with Ministers or official of the status of Secretary/Addl. Secy. may be issued water-proof coat on individual basis, to be withdrawn after the rainy season.[O.M.No.14/25/76-JCA,dated 23-2-1977]</p> <p>*In the case of 'All Winter Stations' the shoes will be crepe-sole shoes.</p>
II. Dispatch-Riders	<p><b>Summer</b></p> <p>1. Terricoat Pants Bush-shirts</p> <p>2. Turbans (white)</p> <p>3. (a) Kulla <i>or</i> (b) Fifty (for sikhs only)</p> <p>4. Chappals</p> <p><b>Winter</b></p> <p>1. woollen suit comprising buttonned up coat and pants (Blue)</p> <p>2. shoes</p> <p>3. Woollen socks (Blue)</p>	<p>2 in 2 year --do--</p> <p>4 in 2 year 1 in 2 year 4 in 2 year 1 Pair in 1 year</p> <p>1 in 2 year</p> <p>1 in 2 year</p> <p>1 pair in 1Year</p>	<p>Nil</p> <p>4 in 2 year 1 in 2 year 4 in 2 year Nil</p> <p>2 in 2 year</p> <p>*1 pair in 1Year</p> <p>2 pair in 1Year</p>	<p>As in Column (3)</p> <p>4 in 2 year 1 in 2 year 4 in 2 year 1 Pair in 1 year</p> <p>Nil</p> <p>1 pair in 2Year</p> <p>Nil</p>	

III. Jamadars	<b>Extra Items</b> (for two-wheelers only)				Note—Three-wheeler scooter Drivers are eligible for the same scale of uniforms, as for Dispatch Riders, <i>except</i> the 5 extra items provided that the three-wheeler scooter Drivers perform the duties of Dispatch Riders.
	1. Leather Jacket	1 in 5Year	1 in 5Year	Nil	
	2. Goggles	1 in 3Year	1 in 3Year	1 in 3 Years	
	3. Leather Gloves	1 pair in 3Year	1 pair in 3Year	Nil	
	4. Readymade khadi over-coat at Rs. 300	1 in 5Year	1 in 5Year	Nil	
	5. Crash helmet (without peaks)	To be supplied to each of the Dispatch Riders. To be replaced when it becomes necessary due to damage in an accident or for any other unavoidable reason or due to normal wear and tear over a large number of years. [O.M. No. 23/14/70-JCA, dated 25-5-1972.]			
	6. Water –proof	Nil (but from the pool)	1 in 5 Years	As in column (3)	
	<b>Summer</b>				
	1. Terricot Pants Poly-vastra bush-shirt	2 in 2 Years -do-	*Nil	As in column (3)	
	IV. Chawkidars	2.Chappals	1 pair in 1 year	Nil	
3. Turbans for Sikhs and habitual turban-wearers.		4 in 2 years	4 in 2 years	4 in 2 years	
4. (a) Kulla <i>or</i> (b) Fifty (for Sikh employees only)		1 in 2 years 4 in 2 years	1 in 2 years 4 in 2 years	1 in 2 years 4 in 2 years	
<b>Winter</b>					
1. Woollen suit comprising buttoned-up coat and pants (Blue)		1 in 2 Years	2 in 2 year	Nil	
2. Shoes		1 pair in 2 years	**1pair in 1 year	1 pair in 2 year	
3. Woollen full-sleeved Jersey (Blue)		2 in 3 years	2 in 3 years	Nil	
4. Woollen Socks (Blue)		2 pair in 3 years	2 pair in 1 year	Nil	
5. Chevrons		2 in 2 years	2 in 2 years	2 in 2 years	
6. Umbrellas		Nil (but from the pool)	1 Umbrella in 2 years	Nil (but from the pool)	
7. Blankets	Nil	1 in 3 years	Nil		
<b>Summer</b>					
1. Terricot Pants Poly-vastra bush-shirt	2 in 2 Years -do-	Nil Nil	As in column (3) -do-		
2.Chappals	1 pair in 1 year	Nil	1 pair in 1 year		
3. Turbans for Sikhs and habitual turban-wearers.	4 in 2 years	4 in 2 years	4 in 2 years		
4. (a) Kulla <i>or</i> (b) Fifty (for Sikhs only)	1 in 2 years 4 in 2 years	1 in 2 years 4 in 2 years	1 in 2 years 4 in 2 years		
<b>Winter</b>					

<p>V. Gestetner Operators, Daftaries, Record Sorters, Peons, Sweepers, Farashes, etc.</p>	<p>1. woollen suit comprising buttoned- up coat and pants (Blue) 2. shoes  3. Woollen Socks (Blue) 4. Woollen full-sleeved Jersey (Blue) 5. Blanket 6. Umbrellas</p>	<p>1 in 2 Years  *1 pair in 2years  2 in 3 years 2 pair in 3 years  1 in 3 years Nil (but from the pool)</p>	<p>2 in 2 year  1pair in 1 year  2 pair in 1 years 2 in 3 year  1 in 2 years 1 in 2 years</p>	<p>Nil  1 pair in 2 year  Nil Nil  Nil Nil (but from the pool)</p>	<p>*In the case of “All winter Stations” shoes will be crepe-sole shoes.</p>
<p><b>Summer</b> 1. Terricot Pants Poly-vastra bush-shirt</p>	<p>1. Terricot Pants Poly-vastra bush-shirt</p>	<p>2 in 2 Years -do-</p>	<p>**Nil</p>	<p>As in column (3)</p>	<p>**Group ‘D’ employees attached to officers stationed at simla or other “All Winter Stations” who have to accompany their officers on tours in the plains may also be allowed one set of uniforms in two years.</p>
<p>2.Chappals 3. Turbans for Sikhs and habitual turban-wearers. 4. (a) Kulla or (b) Fifty (for Sikhs only)</p>	<p>2.Chappals 3. Turbans for Sikhs and habitual turban-wearers. 4. (a) Kulla or (b) Fifty (for Sikhs only)</p>	<p>1 pair in 1 year 4 in 2 years  1 in 2 years 4 in 2 years</p>	<p>Nil 4 in 2 years  1 in 2 years 4 in 2 years</p>	<p>1 pair in 1 year 4 in 2 years  1 in 2 years 4 in 2 years</p>	
<p><b>Winter</b> 1. woollen suit comprising buttoned- up coat and pant 2. shoes</p>	<p>1. woollen suit comprising buttoned- up coat and pant 2. shoes</p>	<p>1 in 2 Years  1 pair in 2years</p>	<p>2 in 2 year  *1pair in 1 year</p>	<p>Nil  1 pair in 2 year</p>	<p>*In the case of “All winter Stations” shoes will be crepe-sole shoes</p>
<p>3. Woollen full-sleeved Jersey 4. Woollen socks 5. Umbrellas</p>	<p>3. Woollen full-sleeved Jersey 4. Woollen socks 5. Umbrellas</p>	<p>2 in 3 years  2 in 3 years Nil (but from the pool)</p>	<p>2 in 3 years  2 in 3 year **1 in 2 years</p>	<p>Nil  Nil Nil (but from the pool)</p>	<p>**Blankets and Umbrellas are not admissible to Daftries and Record Sorters and Jr. Gestetner Opertors at Simla and other “All Winter Stations”.</p>
<p>6. Blanket</p>	<p>6. Blanket</p>	<p>Nil</p>	<p>**1 in 3 years</p>	<p>Nil</p>	
<p>VI. Female Class IV employees— Peons, Daftries, Sweepers, Chowkidars etc.</p>	<p><b>Summer</b> 1.Saree (Terricot) 2. Blouse 3.@Petticot</p>	<p>2 in 1 year 3 in 1 year 3 in 1 year</p>	<p>2 in 1 year 3 in 1 year 3 in 1 year</p>	<p>2 in 1 year 3 in 1 year 3 in 1 year</p>	<p>@ Vide O.M. No. 14/5/81-JCA, dated 12-6-1981, w.e.f. summer season of 1981 onwards, specification IS: 3771-1966</p>
<p>4.Chappals (Ladies)</p>	<p>4.Chappals (Ladies)</p>	<p>1 pair in 1 year</p>	<p>Nil</p>	<p>1 pair in 1 year</p>	
<p><b>Winter</b> 1.Ladies Half-Coat 2. Woolen full-sleeved jersey</p>	<p>1.Ladies Half-Coat 2. Woolen full-sleeved jersey</p>	<p>1 in 3 years 2 in 3 years</p>	<p>1 in 3 years 2 in 3 years</p>	<p>Nil Nil</p>	<p>Lady employees may be supplied open neck buttoned-up jersey,</p>

	3. Woolen socks 4. Shoes (ladies)	2 pair in 3 years 1 pair in 2 years	2 pair in 1 years 1 pair in 1 years	Nil 1 pair in 2 years	Cardigan type (in place of closed neck) in the same quality / price range, if so requested by any individual. [O.M.No.14/6/84-JCA, dated 20-9-1984]
	5. Umbrellas 6. **Blankets	Nil (but from the pool, vide Para 9 of Handbook) Nil	*1 in 2 years  ***1 blanket in 3 years	Nil (but from the pool vide Para.9 of Handbook) Nil	Admissible only to outdoor employees.  **Female Chowkidars where employed may be given one blanket in 3 years at "All Winter" and Winter Stations. ***Blankets at winter stations are admissible to only outdoor female staff i.e. Peons, Sweepers etc.
**VII. Malis, Bhistis and waterman (Protective Clothing)	<b>Summer</b> 1. Cotton shirts	4 in 2 years	2 in 2 years	4 in 2 years	
	2. Cotton Shorts / Pyjamas**	2 in 2 years	Nil	4 in 2 years (In addition, where the items supplied are made of Khadi, one extra set of Khadi clothing, consisting of one cotton shirt and pyjama should be supplied in period of two years).	**The employees may choose either shorts of pyjamas at the time of the supply. The colour of the cotton protective clothing items for Mlis, Bhistis and Watermen should be khaki or grey and that of the woollen pant should be some suitable dark colour (Blur or Khaki).
	3. Canvas shoes @ Rs. 42.75	1 pair in 1 year	As in Column (3)	As in Column (3)	
	<b>Winter</b> 1. Woollen pants 2. Woollen full-sleeved jersey	1 in 2 year 2 in 3 year	2 in 2 year 2 in 2 year	Nil Nil	
VIII. Female employees Malis, Bhistis, Water Women's (Protective Clothings)	<b>Summer</b> 1. Saree (Khaki) 2. Blouses (Blue colour) 3. *Petticoat	2 in 1 year 3 in 1 year 3 in 1 year	2 in 1 year 3 in 1 year 3 in 1 year	3 in 1 year 3 in 1 year 3 in 1 year	
	<b>Winter</b> Woollen full-sleeved jersey	2 in 3 year	2 in 3 year	Nil	*Vide O.M.No. 14/5/81-JCA dt, 12-6-1981 w.e.f. Summer Season of 1981 Specification IS : 3771-1966

Note - The colour of Woollen suit for winter uniform has been modified as 'Navy Blue' Vide O.M., dated 28-3-1985. Correspondingly, the colour of Overcoat and Woollen socks should also be Navy Blue.

## ANNEXURE-VIII

(Referred to in Para 16.4.1, 16.4.2, 16.4.3 &amp; 16.4.11)

## QUALITY / SPECIFICATION, ETC., OF LIVERY ITEMS

Sl. No.	Livery item	Cloth required	Specification
1.	Polyvastra bush-shirts	(i) Half-sleeve 2.25 meters (70 cm width) (ii) Full-sleeve 3.00 meter (70 cm width)	67%Polyster + 33%Khadi cotton (to be supplied By KVIC)
2.	Terricot Pants	1.20 meter for each	Shade No. 11 of the NTC, T.N. & P.'s Subsidiary prince quality
3.	Navy Blue cloth for winter uniforms	2.75	Meters for buttoned-up-coat
4.	Pugree cloth Khadi	---	Bleached usual width
5.	Mill-made mulls for turbans	---	MLMAL Cotton bleached 81cm width
6.	Fifty (for Sikh employees only)	1 meter x 23cm	Coloured Khadi
7.	Overcoat Staff Car Drivers	2.29 meters (1.36 m width)	Thick-woollen cloth-over-coating-blue
8.	Blouse	1.36 meters (71 cm width) <i>or</i> 1.15 meters (91/94 cm width)	Poplin (mill-grade) <i>or</i> Khadi (71 cm)
9.	Petticoat	2 meters of Khadi cloth (90cm width)	IS/3771-1966
10.	Saree	5 meters	Memsab PC Saree 67 x 33 Polyster cotton (sky blue shade) to be procured from NTC.
11.	Ladies-half-coat	1.83 meters (1.36 meters width)	Navy Blue as against S.No.3
<b>Protective clothings:</b>			
12.	Pajama	2.30 meters	Dasuti Khadi
13.	Short (half-pant)	1.65 meters	Dyed MK Thin
14.	Shirt (full-sleeve)	2.97 meters	(70/71 cm width)
15.	Goggles for Dispatch Riders	---	(Goggles dust) complete with cases (Specification IND/GS/6)
16.	Leather Gloves for Staff Car	---	Superior quality
17.	Peak-caps for Staff Car Drivers	---	Superior with white and blue covers
18.	Blankets	---	Ordinary (Barrack Grade) Spn. No. IND/TC/1408 (G) Types A, B and C
19.	Water proof Coat	---	Ordinary
20.	Umbrella	---	Umbrella with bamboo handles with 8/12 new ball tipped steel ribs
21.	Kullas for such non-Sikh employees issued with turban	---	Ordinary (Blue / Khaki)
22.	Leather Jacket for Dispatch Riders	---	Superior quality



## **CHAPTER-XVII**

### **Miscellaneous**

#### **17.1 Communication of sanctions to the Audit Office-**

All sanctions accorded by A.G. (Audit) I & II should be communicated to the Pay and Accounts Officer and Deputy Director of Audit, Posts and Telegraphs, Bhopal.

#### **17.2 Calendar of Returns-**

A calendar of returns should be maintained by the AAO of the establishment section in the form prescribed for the various yearly/half-yearly/quarterly/monthly/fortnightly/weekly returns due to GOI/C & AG/ AG/ Sr. DAG (Admin.)/ AO and other sections of the office for the observance of the due dates. It should be submitted to the Branch Officer on every Monday and the Senior DAG (Admin.) on the first Monday of each month.

The AAO will be personally responsible to make entries of dates in the calendar of Returns. The Branch Officer should test check the dates at the time of every submission of the calendar of returns comes in such a manner so that each item of the calendar of Returns comes under such test-check one in a year. The Branch Officer should also indicate the items test-checked by him. The calendar of Returns should also be put up to the Group Officers once in a month.

#### **17.3.1 Economy in administrative expenditure of Government department-**

The following steps are necessary to economise the administrative expenditure in Government Offices-

- (i) STD facilities should be barred from telephones installed in the offices as well as residences of all officers below the rank of Accountant General.
- (ii) The telephone calls made from residential phone in excess of 1000 calls per quarter, excluding STD calls, made for official purposes and so certified by officers concerned with reference to the register maintained by them be paid by the officer himself.

(Authority: - C & AG's cir. Letter No. 3945-NGEI/80-79, dated 29-12-1979).

#### **17.3.2 Economy in Expenditure on Entertainment-**

- (a) The following steps may be taken to economise the expenditure on entertainment.

The servings of light refreshment of formal inter departmental and other meetings should be on a restricted scale.

(Authority: - C & AG's Endt. No. 1597-TA II/107-70, dated 25-9-1971)

- (b) Serving of simple Coffee/Tea in important Conferences, meetings etc provided that such Conferences/meetings etc. are considered as especially important by the department at the high level Officers. Serving of Coffee/tea/snacks to foreign visitors, officials from foreign Governments or United Nations Agencies, in meetings/conferences and to persons of exceptional importance for standing in public life, when they are to be received for discussions or meetings, provided this is done with the approval of A.G. Large lunch or parties, receptions, entertainments, etc, under taken by the departments, would however, require the approval of the Ministry of Finance at the appropriate level.

The expenditure on these facilities should be within the budget provision. Expenditure made in excess over the budget for office expenses and contingencies will not be allowed. The term 'refreshment' implies in this context, coffee, tea, cold drinks etc.

(Authority: - C & AG's Endt. No. 499-TA.II/244-72 dated 1-5-1974)

#### 17.4 **Staff to Welfare Officers-**

- (a) At present the welfare officers are provided with stenographic assistance and items falling under house keeping function, the staff sanctioned is diverted from the administrative group. In offices where Group 'A' Welfare Officer are functioning the supporting staff will be on the following scale-
- (i) One Welfare assistant and
  - (ii) Two auditors and one clerk for offices having sanctioned strength of 2000 and above non gazetted staff; one auditor and one clerk for other offices.

The post of Welfare Assistant will be ex-cadre and shall be filled in by persons who have put in a minimum of 3 years of service as selection grade Auditor as 15 years service as Auditor. The main consideration for the selection for the post will be the suitability and aptitude of the person for welfare activities and not seniority. The crucial date for determining the eligibility will be the date of issue viz. 20 July in 1971 and 1<sup>st</sup> January thereafter. The person appointed will hold the post for a period not exceeding four years subject to their continued suitability. The Accountant General (Audit) will have powers to continue them beyond this period. No deputation allowance will be admissible. The Welfare Officer should liaison with the D.D.O.s / P.A.O.s where necessary to ensure that payments of dues under Group Insurance Scheme, Pay fixation, Pension, Death-Cum-Retirement Gratuity, etc. are made quietly by various authorities.

(Authority: - C & AG's Cir. No. 303-N.2/62-83, dated 13-9-1983).

- (b) Personal Assistants and Stenographers who have a minimum of three years of service as P.A. or three years of service as Selection Grade Stenographer or 15 years of service as Stenographer may also be considered for the ex-cadre post of Welfare Assistant along with Selection Grade Auditors/Auditors.

(Authority: - C & AG's Cir. No. 3637-no.2/62-83, dated 15-11-1983).

The Welfare Assistant will assist the Group Officer (Admin.) or the Welfare officer if one exists in the Welfare activities as indicated in the circular dated 13-9-1983. The post will continue to be an ex-cadre post and filled in by deputation from eligible staff belonging to the cadre. The panel year and the crucial date will be as per existing orders. Where there are more than one Accountant General having a common cadre, the selection of Welfare Assistant for both the officers will be made in accordance with the procedure prescribed for a D.P.C.

(Authority: - C & AG's Cir. L. No. 327-N.2/62-83, dated 28-2-1985).

(c) As the post of Welfare Assistant is an ex-cadre post and has to be filled in by a person on deputation basis, it will not attract-reservation orders for S.Cs/S.T.s

(Authority: - C & AG's Cir No. 1014-N.3/13-85-III, dated 8-4-1985)

(d) The minimum service prescribed, will include service in the composite office, Selection Grade Auditors and Auditors would be selection Grade Accountant/Auditor and Accountant/Junior Accountant in the new setup.

(Authority- C & AG's Cir. No. 287-N 2/68-83, dated 5-4-1984)

#### 17.5 **Suggestions award scheme-**

With a view to stimulating original thinking among members of staff and thereby improving efficiency and productivity in the offices, the C & AG approved the introduction of the scheme of Cash Awards formulated by the Govt. of India, in the IA & AD with effect from 1<sup>st</sup> January 1971. Accordingly, suggestions made by members of staff (including officers) for improvement in audit, accounting and housekeeping procedures, which contribute to the economy, efficiency or increased effectiveness of operations, will be suitably rewarded in the shake of cash awards. Suggestions which do not required the approval of the C&AG and are accepted by the Accountant General themselves for implementation in their offices as well as suggestions which are send to the C&AG and are accepted for implementation will be eligible for cash awards under this scheme.

(Authority- C & AG's letter No.18-O & M/4 -71, dated 15/ 21.01.1971)

(ii) The following measures are to be taken for implementation of the scheme.

(a)The scheme may be given widest possible publicity among the staff in the office and suggestion boxes installed at one and more central places in the office building.

(b) For scrutinising and rewarding the suggestions from the officers and staff employed in the office, a screening committee consisting of the Accountant General. and two Sr. Dy. Accountant General/ Dy. Accountant General (one of whom should be the officer concerned with the subjected matter of the suggestions under considerations ) may be constituted .

Suggestions having local applications may be considered by the screening committee and accepted for implementation after careful scrutiny. Suggestions having wider applications as well as suggestions having local application accepted by the Screening Committee, in which the grant of cash awards in excess of the powers delegated to the Heads of the office is justified, may be remitted to the C.A.G.'s office along with recommendations for final decision.

- (c) The awards may be given by way of cash awards and/or merit certificates/letters of commendation. Where ever the improvements resulting from the suggestions are capable of being, assessed in finally precise monetary terms, the amount of the award for any single suggestions should not normally exceed 5 percent of annual savings or Rs. 1000, whichever is less. In cases where the results of the suggestions made can not be evaluated in the precise monetary terms but the suggestions themselves are useful for adoption, suitable monetary awards may be given, the quantum of which may be decided in each case depending on the importance of matter but subject to the overall ceiling of Rs. 1000 in each case. The merit certificates/letters of commendation may be awarded for suggestions considered useful and good for adoption in which cases the grant of cash awards is not considered justified.
- (d) The suggestions received from the staff for improvement in rules and procedures should be dealt with utmost care. The Screening Committee may be required to meet for this purpose at least once in three months. The suggestions received during a quarter may be considered and final decision taken during the month following the quarter. The names of the authors, their suggestions, improvements resulting there from, indicating whenever feasible the monetary savings and the form and quantum of awards sanctioned may be sent to C & AG's office or publication in the Audit Bulletin.

(Authority- C & AG's No. 259-TA.I/O & M/12-78, dated 23-3-1979).

#### 17.6 **Security grading of general instructions, communication etc issued by the C & AG-**

Except Communication on the subject matter, indicated below, which may required to be treated as secret or confidential, depending upon the nature of instructions to be conveyed, enquiry to be made etc. communications on all other subjects should be open documents-

- (i) Matters concerned security of Government property.
- (ii) Agitation programs which involve violation of conduct rules and other matters involving vigilance aspects;
- (iii) Activities of Government servants calling for action under article 311 (2) (c) of the constitution;
- (iv) Mal practices in personal claims (T.A., Medical etc.) or other complaints against officials.
- (v) Black listing of firms;
- (vi) Panel of promotions and proceedings Departmental Promotion Committee.

All circular letters conveying general instruction issued in the past which have a bearing on the service conditions of the employees and which have been marked as confidential may be declassified and treated as open documents.

(Authority- C & AG's Cir. L. No. 3667-N.G.E.-II/39-81, dated 23-7-1981)

**17.7 Injuries to Government servants caused through the negligence of another person: -**

Whenever a Central Government Servant sustains an injury whether on or off duty, owing to the negligence of a member of the public the facts relating to the same should be immediately reported to his immediate superior so that the question of instituting a claim for damages may be considered by the Department concerned, in consultation with its legal advisers. So far as the staff of this office is concerned the necessary reports should be submitted to the Gazetted Officer in charge of Administration section promptly.

(Authority- G.I.F.D. letter No. F.3/1/Ex-II/36, dated 28<sup>th</sup> May, 1936)

**17.8 Issue of General orders bilingually-**

All General orders which are intended for general information should be issued bilingually. This will include-

- (i) All orders, decisions or instructions intended for departmental use and which are of standing nature;
- (ii) All orders, decisions, instructions, letters, memos, notice etc, and
- (iii) All circulars whether intended for departmental use or for members of staff or members of public.

(Authority: - C & AG's Endt. No. 758-T.A. II/119-71, dated 15-7-1971)

**17.9 Requisition of office building belonging to Central Government Department for election purposes-**

No hire charges/rent etc. be recovered from the State Government, if any, Central Government buildings or premises are requisitioned for the period the same are required for use as polling/counting stations and storage of polled ballot boxes after a poll has been taken in connection with conduct of election to parliament or State Legislative Assemblies.

(Authority- C & AG's Endt. No. 746-N.4/47-85, dated 30-12-1986)

**17.10.1 Joining of Educational institutions by Government servants out side normal office hours-**

All Government servants who desire to enhance their educational qualifications by joining educational institutions outside normal office hours, or by taking examinations conducted by Boards/Universities as private candidates, should do so only after talking prior permission. A Local decision was taken that in case of Audit Officers such permission shall be accorded by the Accountant General and in other cases by Deputy Accountant General/Accountant General or.

While permission to join educational institutions or to appear in any examination as a private candidate can not be claimed as a right, it will generally be given if efficiency does not suffer on account of Government servants attending a regular course of study. Permission will, however, be given on the following conditions: -

- (i) The pursuit of knowledge should be in their leisure hours and such pursuit does not, in any way, detract from their efficiency.
- (ii) The permission can be withdrawn at any moment without assigning any reasons.
- (iii) Subject to title/admissibility, leave will be sanctioned for the actual days of examination only.
- (iv) The permission will not entitle the Govt. servant continue to work at Gwalior, if any administrative interest, it is necessary to transfer the Government servant to any branch or zonal office.
- (v) If before or during the period of examinations the Govt. servants proceed on medical leave, it will be assumed that this is attributable to preparation for the examinations and permission will be withdrawn.
- (vi) The permission will be for a particular academic year/session only. Except supplementary examinations in one or more subjects, permission will have to be taken for each part of the course/degree.

The following points will be kept in mind while granting permission to join educational institutions or to appear in examinations as private candidates: -

Auditors- should have ordinarily passed departmental examination.

Stenographer/  
Clerks/  
Group 'D'

should have completed one year's service.

However if stenographers/Auditors/Clerks/Group 'D' (Now MTS) employees have already joined any course of study or submitted admission forms to a Board/University, before joining this office, they may be permitted to continue their course of study or to take the examination concerned, even before completion of one year in service or passing departmental confirmatory examination.

#### 17.10.2 **Permission for Publication of Book / Guide etc. by the Government Servants-**

Except where it is in bonafide discharge of the duties of a Govt. servant or where the publication through a published is of purely literary, artistic or scientific character the publication of book/guide either by a Government Servant himself or through publisher amounts to the engagement in private trade and employment and attracts the provisions of Rule 8 (2) of CCS (Conduct) Rules 1964 and calls for the previous sanction of the Comptroller and Auditor General vide Rule 15 (i) *ibid*.

For obtaining sanctions of the C & AG's under Rule 15 (i) of the CCS (Conduct) Rules the applications received from the members of staff supported by the manuscript copy of the book/guide with particulars e.g. whether the book is to be published through a publisher or himself, proposed price thereof (each copy). Number of copies to be published, monetary benefit expected etc. should be

scrutinized. After the sanction is received, the permission by the Accountant General may be accorded under Rule 8 (2) *ibid* with the following or more conditions:-

- (a) The permission is subject to the provision of Rule 9 and 11 of the CCS (Conduct) Rules 1964.
- (b) The official duties of the Govt. servant should not suffer and he should not bring out a subsequent edition of the book without obtaining a similar permission as that stage.
- (c) The official should submit two copies of the publication and subsequent amendments to the Accountant General free of cost when published.
- (d) No reference to the permission given by the Accountant General or the Comptroller & Auditor General shall be quoted in this book.
- (e) The grant of permission does not land any official authority to the view expressed of conclusion reached by the author.
- (f) The Administration is not responsible for any grammatical or technical mistake in the book.
- (g) The amount creditable to Govt. account in accordance with S.R. 12 shall be credited by the official.

(Authority: - CAG's No. 428-NGE-III/1-73 (i) 4-3-1976)

### 17.10.3 **Publication of Journals/Souvenirs by recognized service association-**

The G.O.I.M.O.H.A. O.M. 10-1-1955 prohibited the publication of orders or contents of the Govt. decision in the departmental bulletins or journals of Staff association. Now the Department of Personnel & Training have clarified that there is no objection to the service association/unions reproducing in their journals/souvenirs, Govt. orders containing decision or general interest to Govt. employees relating to service matters which are not marked Top Secret, Secret, Confidential or for "Official Use" only. The Govt. Of India in their O.M. No. 8/18/86-JCA, dated 25-5-1987 prohibited procurement of advertisement from private parties for journals/souvenir or any other publications brought out by the recognized Service associations/unions.

(Authority: - C & AG's Cir. L. No. 555-N. 454-87, dated 28-8-1987).

### 17.11.1 **Execution of deeds, bonds, contracts and Instruments-**

The under noted classes of deeds, contracts and other instruments may be executed as follows: -

(i) Security bonds or mortgage deeds given as security in connection with the employment of treasurer, cashiers or Clerks charged with the disbursement of money or the custody and handling of securities.	By the head of the Office
(ii) Mortgage deeds of House Building Advance/Motor car advance and agreements forms.	By the Head of the Department

These are normally placed in the custody of Audit Officer/Administration.

### 17.11.2 **Stamp duty chargeable on Security Bonds-**

The stamp duty, if any, chargeable relating to security bonds to be furnished by the cashiers, shall be borne by the government.

(Authority: - C & AG's Endt. No.1009-TA II/146-80, dated 16-8-1980)

### 17.12.1 **Issue of No Objection Certificate (NOC) to obtain passport-**

Request revised from officials of this office for grant of 'No Objection Certificate' in terms of Ministry of External affairs O.M. No. VI/401/45/68, dated 6-6-1969 for the purpose of passport to go abroad should be scrutinised effectively. In all such cases, an enquiry should be made about the reasons for which the persons desire to go abroad and how they propose to support them selves during their stay abroad. Unless these queries are satisfactorily answered by the Government servant, the Head of the department should not agree to issue 'No Objection Certificate'. While issuing the certificate it should be made clear to the individuals that the grant of 'No Objection Certificate' for issue of passport does not carry with any guarantee for the grant of leave to go abroad, for which they should apply in time and which will also be subject to sanction by the Accountant General.

(Authority: - C & AG's L. No. NGE/12/1980, dated 28-6-1980).

17.12.2 The following secret/confidential references issued on the above subject by the ministry of External Affairs and clarification issued by the C & AG of India thereon, may also be referred to, while deciding the cases-

(1) G.O.I. M.O.E.A. O.M. PIA-13/64 (vi) / 401/72/63, dated 6-7-1964.

(2) G.O.I. M.O.E.A. O.M. VI/401/ 45-68, dated 6-6-1969.

(3) C & AG's L. No. 1403-N.G.E. III/1-70 (I), dated 27-7-1970.

(4) C & AG's L. No. 2197-NGE-III/1-74, dated 11-11-1974.

(5) C & AG's D.O. No. 131-NGE-III/6-76, dated 25-1-1977.

### 17.13 **Appeals, memorials, petitions etc. addressed to the C&AG but withheld by the Accountant General (Audit)-Report of the quarter ending.....**

In pursuance of the instructions contained in Headquarters Office U. No. 6 GO-NGEI/27-51, dated 7-5-1951, the return on the aforesaid account is sent quarterly for the quarter ending March/June/September and December so as to reach the headquarters office by 10<sup>th</sup> of the succeeding month in the following form-

1. SI. No.
2. Name of the official with designation
3. Date of representation
4. Contents of the appeal/representation
5. Reasons for rejection of the appeal.



**17.14.1 Transfer of charge of the Accountant General (Audit): -**

The State Govt. have authorised the prompt notification in the Madhya Pradesh gazette of a change in the incumbency of the Accountant General (Audit)-I and II so that all the Heads of the Departments and other may become aware of the change as soon as it takes place. The Administration section should draft a notification and send it to the office-in-charge of the Government Printing, Madhya Pradesh direct for publication in the next issue of Part-I of Madhya Pradesh Gazette under “Orders of the Heads of Department”.

**17.14.2 Preparation of handing over note of Audit Officer/Assistant Audit Officer/Section Officer on transfer from Section/ Office: -**

In order to maintain uniformity of procedure it is necessary that while preparing the handing over notes, the prescribed formats may be use of by the officer of this office. (Annexure A)

(Authority- C & AG's L. No. 223-O & M/23-81, dated 6-4-1984).

**Annexure A**  
(Referred to Para 17.14.2)

**Format-I**

**Handing over Report of Branch Officer-**

(To be prepared in quadruplicate for each section)

Handing over report of Shri/Smt./Miss/.....  
AAG/AO/AAO                      Section.....

1. (a) Name of Branch Officer:  
    Handing over.....Shri  
    Taken over.....Shri
- (b) Event for handing over: -
2. Name of the group-
3. Name of the controlling/Coordinating Section.
4. Brief narration of the work attended to by the section.
5. Position of staff AAO/SR. Auditor/Clerk/Auditor

- (1) Sectioned strength
- (2) Working strength
- (3) Shortage, if any
- (4) Action taken to fill up the shortage

6. Comparative position of Arrears: (in terms of Man-days)

Particulars	At the time of Taking over charge On Internal /External	At the time of handing over charge now Internal External	Increase (+)	Reasons for increase with action taken and/or suggestion for over Taking the arrears.
			Decrease (-) Internal External	

**(a) At B.O's level-**

- (1) Reviews
- (2) Any other item

---

Total (a)

---

**(b) In the section-**

Items as per

Monthly/Quarterly  
Arrear Report  
To be specified

---

Total (b)

---

Grand total (a) + (b)

---

Note- Detailed information of outstanding items of arrears in the section.

**7. Internal Test Audit/Director of Inspection report pending-**

Items	Year	Total no of paras	No. of Paras pending disposal	Suggestions for expeditious disposal of outstanding paras.
-------	------	-------------------	-------------------------------	--

- 
- (a) Internal Test Audit Reports  
(b) Director of Inspection Reports.
- 

8. Important Letters/Periodical adjustments/ cases pending disposal together with action/suggestions, if any.

---

Years up to Which due	Years up to which sent	Reasons for arrears and action taken so far
-----------------------	------------------------	---

9. (a) Position consignment of old Records to Record section.  
(b) Position of Physical verification of dead stock.

(Specific mention may be made of excesses/shortage noticed and action taken there for)

---

10. Books/Pamphlets/Files etc. handed over-

**Note-** Specific mention may be made of M.S.O. (T)  
M.S.O. (A), Memorandum of Secret Instructions etc.

**11. Valuables:**

(Cash, Service Postage Stamps etc.)

**12. Furniture:**

(Including keys and locks etc.)

13. Nominations in custody handed over.

14. Confidential papers/cases handed over.

(Including confidential note on appraisal of work and dependability of staff)

**15. Special Remarks:-**

(a) A summing of the State of work in Section, non-closing of calendar of Returns, arrears of weakness and other issues which need personal attention, sanctions of long period of currency, cases of investigation by E.C.P.A., Field Parties etc.

Handed over/date

Relieved Branch Officer

Remarks of the Group officer

Remarks of the Accountant General (Audit).

Taken over/date

Relieving Branch Officer

**Format-II****Handing over report of AAO/.**

(To be prepared in triplicate)

Handing over Report of Shri / Smt. / Miss

Assistant Audit Officer/.....

Section .....

1. (a) Name of A.A.O.  
Handing over  
Taking over  
(b) Event for handing over:
2. Name of Group.
3. Name of the Controlling/ Coordination Section:
4. Brief narration of date/ work allotted to section

- | 5. Position of staff   | Sr. Auditor/Auditor | Clerks. |
|--|---------------------|---------|
| (1) Sanctioned strength                                      |                     |         |
| (2) Staff in position  |                     |         |
| (3) Shortage, if any   |                     |         |
| (4) Action taken to fill up<br>the shortage                  |                     |         |
| 6. Comparative position of arrears<br>(In terms of Man-days) |                     |         |

Particulars	At the time of Taking over charge On Internal/ External	At the time of handing over charge Internal/ External	Increase (+) Decrease (-) Internal/ External	Reasons for increase with action taken and/or suggestion for over Taking the arrears.

(a) At B.O. level-

- (1) Reviews
- (2) Any other item

Total (a)
(b) In the section: - Items as per Monthly/Quarterly Arrear Report To be specified
Total (b)
Grand total (a) + (b)

Note- Details of the outstanding items under various heads.

**7. Internal Test Audit/Director of Inspection Reports pending:**

Items	Year	Total No. of Paras	No. of Paras pending disposal	Suggestions for expeditious disposal of outstanding Paras.
-------	------	-----------------------	----------------------------------	---

(a) Internal Test Audit Reports

(b) Director of Inspection Reports.

8. Important Letters/Periodical adjustments/ cases pending disposal together with action/suggestions, if any.

Years up to  
Which due

Years up to  
which sent/ done

Reasons for arrears and action taken  
so far

9. (a) Position consignment of old Records to Record section.

(b) Position of Physical verification of dead stock.

(Specific mention may be made of  
Excesses / shortage noticed and action  
taken there for).

10. Books/Pamphlets/Files etc. handed over-

(A list may be appended)

**Note-** Specific mention may be made of M.S.O. (Tech.)

M.S.O. (A), Memorandum of Secret Instructions etc.

**11. Valuables:**

(Cash, Service Postage Stamps etc.)

12. Keys/locks/furniture etc. in the charge

13. Confidential papers/cases  
(including confidential note to the  
successor regarding quality of auditors  
under his charge)

14. Calendar of Returns, attendance  
register, Monthly and Quarterly Arrears  
Reports, register of Good and bad work,  
Register of valuables, Duty lists etc.

15. Machines, cycles, Type writers,  
calculators, Duplicating machines etc.  
if in charge.

16. Any other items requiring special  
attention.

17. (Heavy Pendency in particular  
arrears, action taken for missing  
books/files/keys/machines etc. sanction  
of long period of currency, cases of  
investigation by E.C.P.A. and/or field  
parties etc.)

Encls:- As mentioned above.

Handed over/Date

Taken over/Date

Relieved Assistant Audit Officer

Relieving A.A.O.

Submitted to Branch Officer:

Remarks of Branch Officer:

Remarks of Group Officer:

**17.15.1 Action to be taken on receipt of the news of the death of Government Servant-**

Allocation of the official is ascertained first and then the following action is taken by the concerned Accountant General (Audit) I or II.

- (1) Action for providing immediate relief to the families of the deceased Government employee - Relief may be allowed in the form of advance limited to 3 months pay (including personal pay/special pay) of the deceased Government servant or Rs. 2500 which ever is less provided that the amount so sanctioned does not exceed the estimated payments due to the family.
- (2) Issue of the intimation to the Headquarters office about the death of the employee.
- (3) Issue of the office order regarding death of the Government servant and arranging of Condolence meeting.
- (4) Issue of the letter to the family with message of condolence.

**17.15.2 Gazette notification on the death of a Gazetted officer-**

The death of the Gazetted officer who dies while in the service may be notified in a black bordered notification in the appropriate part of the Gazette of India.

Necessary notification in respect of Group 'B' officers temporary Assistant Accountant General level officers, and welfare officer, will be sent by the Accountant General (Audit) for publication direct to the Govt. of India Press, Faridabad. Necessary action in respect of Group 'A' officers will be taken by the Head Quarter's office.

(Authority: - G.O.I.M.O.H.A.D.O.P. & A.R.O.M. No. F. 28019/1-79-Estd. (A), dated 31-12-1980 and C & AG's Endt. No. 2966-GEI/111-74, dated 15-6-1981)

**17.15.3 Quarterly report of the deceased gazetted and non-gazetted staff of the department-**

High priority is to be accorded for the settlement of the dues of the deceased Government servant so that the families are not put to avoidable hardship. A quarterly report was prescribed showing the cases of death which occurred during the quarter ending March/June/September and December so as to reach by 20<sup>th</sup> of the month succeeding the quarter in the prescribed proforma. The previous cases relating to earlier quarter where settlement of dues is still pending may also be exhibited in the Chronological order and fresh cases occurred during the quarter shown separately.

(Authority: - C & AG's C. No. 7-NGEI/3-80-II, dated 28-1-1981)



### Proforma

**Quarterly progress report on the settlement of dues of the deceased Government servant for the quarter ending.....**

Sl. No.	Name of the deceased Government servant					Date of death
1	2	3	4	5	6	7
<b>On the date of settlement of dues</b>						
Last pay and Allocation	G.P.F.	Family Pension	DCRG	CGEIS	Encashment of leave	Reasons for non settlement.
4	5	6	7	8	9	10

**17.15.4 Scheme for providing immediate relief to the Families of Government servants who dies while in service-**

(1) The Head of the office need not either insist on or wait for a formal application from the bereaved family and they may immediately on receipt of the information regarding the death of the government servant arrange for the payment of advance after getting a formal undertaking from the recipients agreeing to the advance being recovered from the arrears of the pay and allowances and/or Leave salary, Death-Cum-Retirement Gratuity, balance in the General Provident Fund or any other payment due in respect of the sanctioned and becoming payable to the family.

(Authority: - C & AG's Endt. No. 105-T.A II/201-71, dated 17-1-1973)

(2) The family of a Government servant, permanent or temporary (excluding casual or daily rated employees) who dies while in service (Whether on duty or on leave with or without leave salary), his family will be eligible for relief in the shape of an advance limited to three months pay (including Personal Pay and Special Pay etc.) of the deceased Government servant or Rs. 2,500 (Raised w.e.f. 1-9-1983) which ever is less, subject to the condition that the amount so sanctioned does not exceed the estimated payment due to the family:

The advance is adjustable against arrears of pay and allowances including leave salary, Death-Cum-Retirement Gratuity, balances in the General Provident Fund/CPF or any other payment due to the deceased Government servant and becoming payable to the family. The payment should be given only to the person(s) nominated by the deceased Govt. Servant, or otherwise eligible (i.e. where there is no nomination) to receive the D.C.R. Gratuity in the same proportion as they are entitled to. In the case of temporary / quasi-permanent employees the payment should be made to the person(s) eligible to receive the death gratuity. In all cases, an undertaking should be taken from the person(s) to whom payment is made; that he/she/they agree to the amount being deducted from the amount of D.C.R.G. or the GPF or the death gratuity ultimately payable to him/her/them.

(Authority- G.O.I. M.O.F. O.M. No. 27 (3) E.V. (B)/77, dated 24-2-1977 and C & AG's Endt. No. 488-T.A. II/201`-74, dated 20-4-1977)

(3) Ex-gratia payments to the families of Government servants traveling by service Air Craft or other Govt. Air Craft on duty and during as a result of accident to the Air craft-

The quantum of Ex-gratia payments to the families of Govt. servants will be Rs. One lack with effect from 1-11-1977.

(Authority: - C & AG's Endt. No. 623-Audit/51-78, (36), dated 29-9-1978)

**(4) From 15.10.2009 the amount as immediate relief to the family of Government Servant who die while in service will be Rs.15000.**

(Authority: - GOI Min. of Fin. Deptt. Of Exp. F.No. 26(1)EV2009, dated 15 Oct.2009)

**17.16.1 Action to be taken relating to the State funeral, mourning and half masting of the National Flag on the death of the high dignitaries-**

**I - State Mourning-**

1. The State mourning will be observed throughout India.

(a) for 13 days in the event of the death of the President;

(b) for 12 days in the event of the death of P.M.; and

(c) for 7 days in the event of the death of the former President.

2. In the event of death of the Governor, state mourning will be observed within the state concerned for a period not exceeding 7 days as the state govt. may decide.

3. In the event of the death of the Chief Minister of a state ordinary there will be no State mourning, but in individual cases, the state Govt. concerned may order state mourning within the state for not more than 7 days.

4. In the event of the death of any other dignitary ordinarily there will be no State mourning but in individual cases the Central govt. may issue special instruction.

5. There will be no official entertainment during the period of State mourning.

**II- State Funeral –**

6. A State funeral will be attended by all the gazetted officer of the Govt. who may be present in the station. Civil Officer will wear appropriate mourning dress. Service personnel will wear dress as for state Functions (vide O.M. dated. 8-9-1972).

**III- Half Masting-**

7. (1) In the event of the death of the following dignitaries the national flag will be half masted at the place indicated against each on the day of the death of the dignitary-

<b>Dignitary</b>	<b>Place/Places</b>
President, vice-president, Prime minister, Speaker of Lok sabha.	through out India
Chief justice of India.	Delhi
Union cabinet Minister	Delhi and State Capital
Minister of state or Dy. Minister of the Union	Delhi
Governor Lt. Governor, Chief minister of the state Chief Minister of the Union territory, Chief executive councilor Delhi	Throughout the State or Union territory concerned.
Cabinet Minister in a State	Capital of the State concerned.

(2) If the intimation of the death of any dignitary is received in the afternoon, the flags will be half masted on the following day also at the place or places indicated above, provided the funeral has not taken place before sun rise on that day.

(3) On the day of the funeral of the dignitary mentioned in sub-para (i) of para 9, the flag will be half masted at the place where the funeral takes place.

8. If the state mourning is to be observed on the day of death of any dignitary, the flags will be half masted through out India in the case of union dignitaries and throughout the state or which territory concerned in the case of a state or union territory dignitary.

**Foreign dignitaries-**

9. Half masting of flags and where necessary observance of the state mourning on the death of the foreign dignitaries will be governed by the special instructions which will be issued from the ministry of Home Affairs in individual cases.

**Note-** the above instructions in so far as half masting of the national Flag is concerned should be taken as a special direction envisaged in rule (i) of section xii of the 'Flag code India' and should be observed subject to the other provisions of that section particularly these of rule (2).

(Authority: - G.O.I. Ministry of Home Affairs 2 no. 3/5/71-Pub. II, dated 16-2-1972 received under C & AG's No. 599 NGF-I/42-71, dated 8-3-1972)

17.16.2 (1) There should be no State mourning or half masting of the National flag on the Republic & Independence Day and Mahatma Gandhi Birthday as these are national rejoicing. The practice of the half masting of the national flag over the building in which the body of the dignitary is lying so long as it continue to remain there (vide Para 11.6 of the Flag Code India) may be continued. Official entertainments scheduled on these days may also be cancelled without formally declaring State mourning.

(2) There need be no bar to observance of state mourning and half masting on any day of national week (6<sup>th</sup> April to 19<sup>th</sup> April) or 25<sup>th</sup>, 27<sup>th</sup>, 28<sup>th</sup> and 29<sup>th</sup> January).

(3) In the event of the death of foreign dignitary, if the day on which state mourning and half masting would normally have been observed falls on the Republic Day, Independence Day or Mahatma Gandhi's birthday, these may be observed on the following day.

(4) In the event of the death of the Indian dignitary, the state mourning to be observed extends over a number of days. If this period is interrupted by any of the three National day mentioned above, the rest of the prescribed period of the state mourning may be observed immediately after the interruption.

(Authority- G.O.I., Ministry of Home affairs & No. 3/5/74/Public dated 5<sup>th</sup> May, 1976 received under CAG's Endt./No. 1709-NGEI/158-74, dated 4-6-1976)

### 17.16.3 **Closing of office on the death of the high dignitaries-**

(1) The existing instructions regarding closure of office of the government and declaring public holidays under Negotiable Instruments Act, 1881 on the death of high dignitaries have been reviewed keeping in view the need for minimising the interruption in the transaction of Govt. work which results from such closures. A set of revised instructions to be observed on such occasion in future is given below.

(2) In the event of death of the President of establishment will remain closed only on the day of the funeral at the place where the funeral takes place. That day will also be declared as a public holiday at that place under the negotiable Instruments Act, 1881 and no public holiday will be declared under the act on the death of any other dignitary.

(3) The governments and Administrations of the union authorities will follow the instruction given below on the death of the President or Prime minister. The State govt. are being requested to adopt a similar course. Office of states and union territories need not be closed in the event of the death of the any other central dignitary.

(4) In the event of the death of any dignitary of a state of union territory, the government or administration concerned will take its own decisions for the closure of its offices. The offices of the central govt. are not required to follow quite in such cases, but in the event of death of a Governor or a Chief Minister of a State, such offices should be closed in accordance with the instruction given below to enable the officers and staffs to pay homage to the deceased dignitary to attend the funeral.

- (5) Closure of courts on the death of central dignitaries will be governed by orders of the High Court concerned.

(Authority: - Govt. of India, Ministry of Home Affairs O.M. No. 3/10/70- Pub. II, dated 25-1-1972 received under C.A.G.'s Endt. 1 No. 351-NGEI/112-71, dated 9-2-1972)

#### 17.16.4 **General Instructions-**

- (1) President- In the event of the death of President-
  - (a) All offices of the Central Govt. will be closed throughout India on the day on which death occurs; and
  - (b) On the day of funeral
  - (c) All offices of the Central Govt. will closed throughout India.
  - (d) A public holiday under the Negotiable Instrument act, 1881 will be declared by the ministry of Home Affairs at the place when the funeral takes place, if it is not already a public holiday.
- (2) Vice-President- In the event of the death of the Vice-President, all offices of the Central Govt. will be closed throughout India on the day on which death occurs and at the place where the funeral takes place for half a day on the day of the funeral.
- (3) Prime Minister, all offices of the Central Govt. will be closed throughout India on the day on which death occurs and also on the day of the funeral.
- (4) Union Cabinet Ministers- In the event of the death of a union cabinet minister offices of the Central Govt. will be closed-
  - (a) For half a day in Delhi; and
  - (b) If the funeral takes place outside Delhi for half a day at the place when the funeral takes place.
- (5) Other members of the council of ministers of the union-
 

In the event of the death of a minister of state or Dy. Minister of the union offices of the Central govt. under the direct charge of the deceased minister will be closed-

  - (a) For half a day in Delhi; and
  - (b) If the funeral takes place outside Delhi for half a day at the place when the funeral takes place.
- (6) Governor or Chief Minister of a state-
 

In the event of the death of a Governor or a Chief Minister of a State Central Govt. offices will be closed-

  - (a) In the capital of the State concerned for half a day.
  - (b) If death occurs at a place outside the state capital, also for half a day at that place; and
  - (c) If funeral takes place at any other place, for half a day at the place when the funeral takes place.

#### 17.16.5 **Special instructions-**

- (1) On receipt of the intimation of the death of the President, Vice-President, or Prime minister, the ministry of home affairs will inform the Central ministries and departments, State Govt. etc. The All India Radio will also make an announcement. The Heads of offices throughout India will make arrangement for closure of their offices as soon as intimation is received from the ministry of Home affairs or ever the AIR, whichever is earlier.

- (2) If intimation of the death of the President, Vice President or Prime Minister is received after office hours, Central Govt. offices will be closed throughout India on the following day if it is otherwise a working day.
- (3) If the intimation of the death of the President, Vice-President or Prime Minister is received during office hours late in the afternoon, office will be closed for the rest of the day but if it is not possible to effect the closure for more than three hours, ministry of Home Affairs may issue instructions for closing the offices on the following day also if it is otherwise a working day.
- (4) In the event of death of a union cabinet minister, the ministry of Home affairs will intimate the particular half a day when offices at the place of funeral may remain closed.
- (5) In the event of death of a union minister of a State or Dy. Minister, the concerned ministry of the dept. will determine the particular half of a day when their offices may remain closed at Delhi and at the place of funeral. The closure should be so adjusted to enable officers and staff of the ministry of Dept. concerned to pay homage to the deceased or attend the funeral.
- (6) In the event of the death of the Governor or Chief Minister of a State, the particular half day when offices may remain closed will be determined by the heads of the local offices in consultation with the Chief Secretary of the State Government.
- (7) In the event of the death of the President or Prime Minister, offices and industrial establishments of the Government/Administrations of the union territories will follow the above instructions. These offices need not be closed in the event of the death of the any other Central dignitary.
- (8) In the event of the death of an administrator or Chief Minister or other Minister of the union territory, the Government/Administration of the union territory concerned may take its own decision regarding closure of the offices. Other central govt. offices in the union territories will not be closed on such occasions.

(Authority- C & AG's Endt. No. 351-52/NGE/112-71, dated 9-2-1972)

#### 17.17.1 **Grant of Medical Allowance to Canteen Employees-**

Payments of medical allowance @ Rs.10 (Rupees Ten only) per month has been sanctioned to the employees of canteen sum departmentally. The expenditure will be borne by the concerned Office/Department.

(Authority: - C & AG's Endt. No. 54-NGE-IV/59-80, dated Nil)

#### 17.17.2 **Deduction of Pensionary benefits (i.e. Monthly pension, pension equivalent to Gratuity and relief in pension from the pay of the re-employed pensioner) as a canteen employee-**

The pensionary benefits are required to be deducted from the pay of a re-employed pensioner, appointed as canteen employee, so long as he holds that post on re-employment basis.

(Authority: - C & AG's Endt. No. 475-Audit-I/5-78/1-85 (58), dated 8-7-1985)

17.18 **Lists of Holidays-**

(a) The Central Govt. offices shall observe the following holidays compulsorily in addition to three holidays as per Para (b) below:

- 1. REPUBLIC DAY**
- 2. INDEPENDENCE DAY**
- 3. MAHATMA GANDHI'S BIRTHDAY**
- 4. BUDHA PURNIMA**
- 5. CHRISTMAS DAY**
- 6. DUSSEHRA (VIJAY DASHMI)**
- 7. DIWALI (DEEPAWALI)**
- 8. GOOD FRIDAY**
- 9. GURU NANAK'S BIRTHDAY**
- 10. IDU'L FITR**
- 11. IDU'L ZUHA**
- 12. MAHAVIR JAYANTI**
- 13. MUHARRAM**
- 14. PROPHET MOHAMMAD'S BIRTHDAY (ID-E-MILAD)**

(b) In addition to the above 14 Compulsory holidays mentioned in Para (a), three holidays shall be decided from the list indicated below by the Central Government Employee Welfare Coordination Committee in State Capitals, if necessary, in consultation with Coordination Committees at other places in the State. The final list applicable uniformly to all Central Government offices within the concerned State shall be notified after seeking prior approval of this 'Ministry of Personnel, Public Grievances and Pensions' and no change can be carried out thereafter. No change is permissible in regard to festivals and dates as indicated.

- 1. AN ADDITIONAL DAY FOR DUSSEHRA**
- 2. HOLI**
- 3. JANAMASHTAMI (VAISHNAVI)**
- 4. RAM NAVMI**
- 5. MAHA SHIVRATRI**
- 6. GANESH CHATURTHI / VINAYAK CHATURTHI**
- 7. MAKAR SANKARANTI**
- 8. RATH YATRA**
- 9. ONAM**
- 10. PONGAL**
- 11. SRI PANCHAMI / BASANTA PANCHAMI**
- 12. VISHU / VAISAKHI / VAISAKHADI / BHAG BIHU / MASHADI UGADI /  
CHAITRA SUKHADI / CHETI CHAND / GUDI PADAVA 1<sup>st</sup> NAVARATRA /  
NAURAJ / CHHATR POOJA / KARVA CHAUTH.**

- (c) No substitute holiday should be allowed if any of the festival holidays initially declared subsequently happens to fall on a weekly off or any other non-working day or in the event of more than one festival falling on the same day.
- (d) The Coordination Committees at the State Capitals may draw up separate list of Restricted Holidays keeping in view the occasions of local importance but the 9 occasions left over, after choosing the 3 variable holidays in (b) above, are to be included in the list of restricted holidays.
- (e) The Central Government Employee Welfare Coordination Committee at the State Capitals are authorized to change the date of holidays, if necessary, based on the decision of the State Governments, in respect of **Idu'l Fitr, Idu'l Zuha, Muharram and Id-e-Milad**.
- (f) It may happen that the change of date of the above occasions has to be declared at a very short notice. In such a situation, announcement could be made through T.V. / A.I.R. / Newspapers and the Heads of Department / Offices of the Central Government may take action according to such an announcement without waiting for a formal order about the change of date.
- (g) The number of Restricted Holidays will be two in each year to be selected from the list of restricted holidays.  
(Authority- F.No.12/4/2012-JCA-2 GOI, Min of PPG&P, Deptt. Of P&T dated 5<sup>th</sup> June 2012)

#### 17.19 **Gradation list-**

According to Paragraph 10.13 of the Manual of Standing Orders (Admin.) Vol.-1, the Gradation lists are required to be prepared every year and three copies of the same are to be furnished to the Head quarter's office by 15<sup>th</sup> June. The number of copies of gradation list to be printed cyclostyle be limited to 25 to 60 copies, depending upon the size of the office, except for offices where combined gradation lists (including branch offices) are prepared in which case, the number of copies could be more depending upon the requirements. The copies of Gradation lists need not be supply to all sections/PAs and officer. Its supply should be limited to only all controlling sections, who should arrange to circulate them amongst the different sections and to the Group Officers.  
(Authority- C & AG's L. No. 2525-NGE-III/ 45-74, dated 1-12-1975)

#### 17.20.1 **Use of Staff Car by Head of the office for official duty-**

Journeys in official car between office and residence shall be treated as on duty journeys in the case of Heads of Departments/offices of the Central Govt. in the field in the Senior Administrative grade and above w.e.f. 20 February 1985.  
(Authority: - C & AG's Endt. No. 137-Audit-I/84-85/1-85 (20), dated 14<sup>th</sup> March 1985)

#### 17.20.2 **Use of staff Cars for official journeys on tour from residence to Air Port/Railway Station/Bus stand and back-**

For some time past, proposals were under consideration for effecting measures to reduce presume on staff cars and economic expenditure on staff cars by cutting down deed mileage, OTA to drivers etc. Full re-imburement of taxi/auto rickshaw, fairs of the rates approved by the Director of Transport were allowed under O.M. dated 10-6-1986. This also included surcharge and night charges, if any.



Further, orders were issued enhancing car advance up to Rs. 80000 and reimbursement expenses on use of own cars/scooters at taxi/auto rickshaw rates so that officers were encouraged to use their own vehicles for official journeys. Keeping the above rationale in view, whenever taxies are used for official journeys on tour from residence or office to Air port/Railway Station/Bus Station and back, the actual of taxi fare should be reimbursed.

If own car used, mileage will be limited to one trip each only at the time of arrival and departure but at the rate approved for taxis as prescribed by competent local authority.

(Authority- GOI. MOF. (DUE) OM. No. F.3 (15) E-III (A)/86 (i) dated 8-12-1986 and C & AG's Endt. No. 929-Audit-I/34-85/1-86 (152), dated 18-12-1986)

**17.20.3 Economy in the use of staff cars reimbursement of fares to officers for journeys performed by them for attending official meetings-**

In order to reduce presume on staff cars and to minimize the expenditure on staff cars, the officers are authorised to use taxies/scooters and to claim reimbursement of fares, who are required to attend the official meeting in offices different stations. The officers who use their own conveyance for such journeys may, however, be paid road mileage in terms of OM. NO. 19030/2/86-E.IV, dated 10-6-1986.

(Authority- GOI. MOF. (DUE) OM. NO. F.3 (15) E.II (A)(i), dated 3-2-1987 (21), dated 16-2-1987)

**17.20.4 Provision of additional 'Inspection Vehicle': -**

For exclusive use by the Group Officers on a regular (monthly/yearly) basis, an Inspection Vehicle may be hired. The usage of inspection vehicle shall be subject to the following conditions: -

1. While no monthly monetary limits are prescribed, relevant GFRs would be followed for procuring services on the basis of availability of funds and ensuring value for money. HODs should assess their requirement of funds, and project to BRS accordingly for allotment of funds.
2. The Inspection Vehicles can be used to pick up and drop Group Officers to and fro from their residences, at the option of officers, for which they would have to forego the transport allowance. The inspection vehicle would service a maximum of three Group Officers for this pick up and drop facility.
3. For Group Officers heading branch offices, the HOD of the Parent Office shall coordinate with the HOD of the office which is located nearest to the branch office, to ensure that these officers are picked up and dropped by the inspection vehicle of that office, if required.
4. In case there are more than three Group Officers opting for pick and drop facility and there is difficulty in implementation of 2 and 3 above, HOD may approach Headquarters for consideration of alternate proposals in this regard.

5. These inspection vehicles are solely for the use of the Group Officers, and will be not available for the use by HODs either within or beyond office hours.

(Authority: - C & AG's letter No. 151-Estates / 13-2010, dated 30.6.2010)

17.21 **Provisions of staff Quarters and recovery of license fee -**

(a) **Staff Quarters-** According to Para 3.36 of the Manual of Instructions for Restructuring of Cadre in IA&AD (1983-84), the management of estates, residential colonies for the bifurcated offices shall vest in the Accountant General (A&E)-I M.P. Gwalior. He will be overall in-charge for their annual maintenance, repairs drawing new panel for allotment of quarters in January each year and allotment of vacant quarters to staff as and when lying vacant due to persons proceeding on deputation, retirement and death etc. The details of such residential quarters are as given below-

Type	No. of quarters
I	72
II	260
III	184
IV	44
V	12
Chawkidar Quarters	8
Staff Car driver's Qrs.	1
Care Taker's Qr.	1
Community Hall	1
Rooms	8
Library	1
Shops	10

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(b) **Estate Officer-** The Senior DAG (Admin.)/DAG (Admin.) of AG (A&E) I office, Gwalior has been nominated as the Estate Officer and shall exercise the powers conferred on him. He will perform the duties of the Estate Officer as prescribed under the Public Premises (Eviction of Unauthorised Occupants) Act, 1985 (32 of 1958).

(c) **Allotment Rules-** The allotment of vacant quarters/cancellation of allotment orders, inviting of fresh applications from staff of Audit and Accounts offices both, for preparing a combined panel each year in December-January, recovery of license fee and other charges etc. are regulated by "allotment of residences (Staff- Quarters) Rules, 1970".

(Authority- C & AG's L. No. 1029-NGE.II/92-71, dated 6-5-1972)

(d) The Estate Management work has been transferred to the O/O Pr. A.G. (G & SSA), M.P. Gwalior vide office order No. Admin-I/Estate/289, dated 12-11-2003. The details of residential quarters at present are as given below-

Type	No. of quarters
I	72
II	282
III	216
IV	48
V	12
Chawkidar Quarters	8
Staff Car driver's Qrs.	1
Care Taker's Qr.	1
Community Hall	1
Rooms	8
Library	1
Shops	10

**Sr. DAG/DAG (Admin.) O/O Pr. A.G. (G & SSA) has been appointed as Estate Officer.** The power of Estate Officer and Allotment rules will be same as explained in Para 17.21.

(Authority: -O.O. No. Admin-I/Estate/289, dated 12-11-2003 and H.Qs. office letter No. 126-Estate/11-2003, dated 25-9-2003 and as notified in the Gazette of India, dated 31 August-6 Sept. 2003)

(e) Vacant quarters in IA & AD colonies can only be given to the employee of other Central Govt. Departments like CPWD and CGHS, who render services to IA & AD.

(Authority: -CAG's order, dated 29-08-2010)

#### 17.21.2 Recovery of Energy and Water charges-

The energy charges, which are billed separately by the MPEB, should be paid directly by the occupant to the board. If, however, any intimation regarding arrears due from any occupant is received by the office from the MPEB, the same should be recovered from the salary of the employee and remitted to the Board.

Where the water supply has been arranged by the CPWD, the water and the conservancy charges should be recovered monthly of the rates fixed by the department. A recovery schedule giving necessary details is to be prepared and appended to the pay bill to enable the P & AO to forward it to the CPWD authorities for record.

### 17.21.3 **Sub-letting of Govt. accommodation by C.G. Employees-**

Where Govt. servant has been found guilty of letting out the Govt. residential accommodation allotted to him/her, the Director of estate will intimate to the Administrative authority concerned, the details of the case and action taken against the employee under the Allotment Rules and commence disciplinary action, under the disciplinary rules, for imposition of a suitable penalty on grounds of unbecoming conduct of the Govt. employee, involving violation of rule 3 (i) (iii) of the CCS (Conduct) Rules, 1964.

(Authority: - C & AG's Endt. No. 250-Audit-I/98-85/1-86 (44), dated 1-4-1986)

### 17.21.4 **Issue of 'No Demand Certificate'-**

Where a deceased Govt. servant had not been in occupation of any Govt. accommodation during the service, the NDC should be issued by the Administrative Authority concerned after due consideration of the fact and obtaining a declaration from the legal heirs of the Govt. servant concerned in the prescribed form attested by a Gazetted Officer.

(Authority: - C & AG's Endt. No. 467-TA II/487-68, dated 31<sup>st</sup> May 1971)

### 17.22.1 **Stationary and Forms-**

**Stationary:** - The "Central Stationary Office Rules for the supply and use of Stationary Stores", 1924 (re pointed 1940) read with circular No. 5/III/52-P & S dated 14 July 1954 from the Controller of Printing and Stationary India are the governing authority for the supply and consumption of stationery. (Authority: - Controlling of Printing and Stationary of India Circular letter no. 5/III/52-P & S, dated 14 July 1954)

### 17.22.2 **Indent and Supply of Forms-**

The rules and directions on this subject are contained in Govt. of India, Ministry of Works and Housing L. No. M-17011/13/73-76/CDN (ii), dated 29-3-1978.

### 17.22.3 **Printing and Bindings-**

The rules for the printing and binding of books are governed by the Govt. of India. (Directorate of printing Ministry of W&A) received under C & AG's letter No. 2287-NGEI/29-76-I, dated 2 September 1976.

(Authority: - GOI Directorate of Printing OM No. O-17034/12/77-(PT), dated 28 April 1978)

- 17.23 **Library-** The library is expected to be efficient, up to date and serviceable for the purpose for which the office exists, and is reserved for the accommodation of the books of the types, required for reference by members of the office in the discharge of their duties. All Books and publications are in charge of the Librarian. He is responsible for the proper performance of the work connected with the library and will keep the keys of all the almirah belonging to the library. The working of the library section and responsibilities of librarian will be as per orders issued from time to time by the Headquarter Office.

[Authority: - Para 97 of M.S.O. (Admin.) vol. I]

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