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सामान्य भविष्यनिधि
झाणो
General Provident
Fund

Reconciliation of discrepancies in the
Provident Fund Accounts.

Finance Department
RESOLUTION No. PFR. 2064/3014/3627/CH,
dated the 11th January, 1965.

RESOLUTION

It has been brought to the notice of Government that despite the clear instructions as regards the correct preparation of provident Fund Scheduled for proper maintenance of Provident Fund Accounts issued by the Accountant General, and Government, Schedules are not prepared correctly resulting in the mounting up of Unposted Items. With a view to enable the Office of the Accountant General to clear the unadjusted credits, etc; Government is pleased to direct that Heads of Departments/Offices should depute the Clerk/Clerks, dealing with the work, to the office of the Accountant General, Rajkot Branch, Rajkot at regular intervals, say, half yearly for reconciling the discrepancies.

લં. સંખ્યા : ૧૦૬૪-૧૫૦૯-૨/૧૦૫-૬૫.

લાણાં ખાતા
તા. ૧૫મી માર્ચ ૧૯૬૫.

વિષય : (૧) સામાન્ય પ્રોવિડન્ટ ફંડ નિયમો, નાણાં ખાતાનું
તા. ૧૫-૭-૬૩નું સરકારી જાહેરનામું
નં. પી. એફ. આર. ૨૪૬૨-૪૪૪-જે.

નાણાં ખાતાના તા. ૧૫મી જુલાઈ, ૧૯૬૩ના સરકારી જાહેરનામા અન્વયે, મુંબઈ સામાન્ય પ્રોવિડન્ટ ફંડ નિયમો, ગુજરાત રાજ્યની સેવામાં નિમાયેલ વ્યક્તિઓને લાગુ પાડવામાં આવ્યા છે. સને ૧૯૫૬ના સૌરાષ્ટ્ર પુનર્ચના અધિનિયમ અને સને ૧૯૬૦ના મુંબઈ પુનર્ચના અધિનિયમની જોગવાઈ અનુસાર ગુજરાત સરકારની સેવામાં ફાળવવામાં આવેલ ભૂતપૂર્વ સૌરાષ્ટ્ર સરકાર અને ભૂતપૂર્વ કચ્છ રાજ્યના કર્મચારીઓને પણ ઉપર્યુક્ત જાહેરનામા હેઠળ આવરી લેવામાં આવ્યાં છે કે કેમ એ અંગે પ્રશ્ન ઉપસ્થિત થયો હતો. હવે, એવું ઠરાવવામાં આવ્યું છે કે નાણાં ખાતાના તા. ૧૫મી જુલાઈ, ૧૯૬૩ના ઉપર ઉલ્લેખેલ સરકારી જાહેરનામા અન્વયે અપનાવવામાં આવેલ સામાન્ય પ્રોવિડન્ટ ફંડ નિયમો ભૂતપૂર્વ સૌરાષ્ટ્ર અને કચ્છ રાજ્યના ફાળવવામાં આવેલ કર્મચારીઓ સહિત ગુજરાત રાજ્યના બધા જ કર્મચારીઓને લાગુ પડે છે. તદનુસાર, નાણાં ખાતાના તા. ૧૪મી ડિસેમ્બર, ૧૯૬૪ના સરકારી ઠરાવ નં. પી. એફ. આર. ૨૦૬૪-૩૩૦૩-ચ અનુસાર જરૂરી પગલાં તરત લેવાં.

Payment of interest of provident Fund
balances for a period exceeding six
months.

Finance Department
Resolution No. PFR-2065/1903-CH,
dated 13th March, 1965.

RESOLUTION

Government is pleased to direct that the orders contained in Government Resolution, Finance Department No. PFR. 2064/1903-CH, dated the 27th June, 1964 regarding payment of interest on the Provident Fund Balances beyond a period of six months but upto a period of one year by the Accountant General or the Director of Accounts and Treasuries shall be extended for a period upto 31st March, 1966 (inclusive)

**Commencement of Recovery of Advance
Granted under General Provident Fund/
Contributory Provident Fund Rules.**

**Finance Department
CORRIGENDUM No. PFR. 2464/264/CH,
dated the 27th March, 1965.**

CORRIGENDUM

Substitute the word and figure "Rule 9" for word and figure "Rule 12" appearing in the second line of sub-para of para 2 of Government Notification, Finance Department No. PFR. 2464/14(64)-CH, dated the 15th September, 1964.

**Finance Department
No. PFR.-2064-439-CH,
dated the 6th April, 1965.**

**Subject : Elimination of delays in the payment of
provident Fund balance to subscribers.**

MEMORANDUM

The undersigned present compliments to the Senior Deputy Accountant General, Gujarat, Rajkot Branch, Rajkot and with reference to the orders contained in the Government Resolution, Finance Department No. PFR-2064/G. of 1/7-CH, dated the 13th March, 1964 on the subject mentioned above is directed to state that the certificate prescribed therein should be substituted by the following.

"Certified that he/she has not resigned from Government Service with prior permission of the Gujarat Government to take up an appointment in other Department of the Gujarat Government or under central Government or under a body corporate owned or controlled by the State".

**General Provident Fund.
Outgoing of Accounts Numbers in the
Pay Bills.**

**Finance Department
Resolution No. PFR. 2065/1064/CH,
dated the 10th June, 1965.**

RESOLUTION

In cases in which Provident Fund subscriptions, including refunds of withdrawals, are paid by deductions from Pay Bills, the requisite particulars are required to be entered by the subscriber, if he draws his own pay or by the head of office in other cases, in a separate schedule in one of the forms-B.T.R. 44, 45 or 46 as may suit the requirements of fund concerned, and the Forms so completed are required to be attached to the Pay Bills-Vide B.T.R. 543.

It has been reported that in some cases, audit could not post the Provident Fund credits in the accounts of the subscribers either due to loss in transit or otherwise of the Provident Fund Schedules. This entails prolonged correspondence with the drawing officers by the Accountant General in calling for such Provident Fund Schedules with a view to obviate

the necessity of calling for the schedules from the drawing officers and avoid delays in adjustments of credits in the subscriber's account, it has been decided that Drawing Officers (including self-drawing officers) should quote the General Provident Fund Account Numbers in the remarks column of the establishment pay bills against the names of the respective subscribers. This will enable the audit office to prepare the General Provident Fund Schedules with reference to deductions in Pay Bills whenever such schedules may be lost in transit or otherwise, and complete the incomplete General Provident Fund accounts of the subscribers without addressing drawing officers.

It is also clarified that the General Provident Fund Schedules should be attached with the respective pay bills as is being done at present. In addition to attaching these General Provident Fund Schedules the General Provident Fund Account numbers are to be written in establishment pay bills to enable the audit office to prepare the provident fund schedules whenever such schedules may be lost in transit or otherwise.

નાણાં ખાતુ

નં. સનભ : ૧૦૬૪-૧૫૦૯-ચ,

તા. ૨૫-૪-૧૯૬૫.

વિષય : (૧) સામાન્ય પ્રોવિડન્ટ ફંડ નિયમો નાણાં ખાતાનું
 તા. ૧૫-૭-૬૩નું સરકારી આદેશનામું
 નં. પી.એફ.આર. ૨૪૬૪-૪૪૪-જે.

વંચાણ : નાણાં ખાતાનો પત્ર ક્રમાંક : સનભ : ૧૦૬૪-૧૫૦૯-ચ./
 ૧૦૫-૬૫. તા. ૫-૩-૬૫.

આ ખાતાના વંચાણમાં દર્શાવેલ પત્રમાં "૧૪મી ડીસેમ્બર, ૧૯૬૪" ને બદલે "૧૪મી નવેમ્બર, ૧૯૬૪" વાંચવા વિનંતી છે.

સામાન્ય ભવિષ્ય તિથિ.

પગાર પત્રકમાં ખાતા ક્રમાંક લખવા વિષે.....

નાણાં ખાતુ

ઠરાવ ક્રમાંક : સભત-૨૦૬૫-૧૦૬૪-ચ,

તા. ૧૦મી જુન, ૧૯૬૫.

સામાન્ય ભવિષ્ય નિધિમાં ઉપાડેલા નાણાં સહિત પગાર પત્રકમાંથી પૈસાનું જે ભરણું થાય છે તેને અંગેની જરૂરી વિગતો તે નિધિમાં નાણાં ભરનાર અધિકારીઓએ પોતે બનાવેલ પગાર પત્રકમાં ભરવાની રહે છે. અને કચેરીના કર્મચારીના આવા ભરણાં અંગે તેવી વિગતોનું પત્રક કચેરીઓએ બી. ટી. આર. પત્રક ક્રમાંક : ૪૪.૪૫ અથવા ૪૬માં જરૂરીયાત અનુસાર પગાર પત્રક સાથે મોકલવાનાં રહે છે (જુઓ મુંબઈના તિજોરી અંગેના નિયમ ૫૪૩)

સરકારના ધ્યાન પર આવ્યું છે કે, કેટલાક કર્મચારીઓના કિસ્સાઓમાં ઓડિટ કચેરી સામાન્ય ભવિષ્ય નિધિના સભ્યાના હિસાબમાં નાણાં જમા નથી કરી શકી. આને માટેનું કારણ મુખ્યત્વે એ દર્શાવવામાં આવે છે કે, ભવિષ્યનિધિના પત્રકો એક કચેરી તરફથી બીજી કચેરી તરફ રવાનગી દરમ્યાન અથવચ્ચે ગુમ થવા પામે છે. પરિણામે એકાઉન્ટન્ટ જનરલ અને ઉપાડ અધિકારી વચ્ચે ભવિષ્યનિધિના પત્રકો મેળવવા માટે ખૂબ પત્રવ્યવહાર ચાલે છે. આવા સંજોગોમાં ઉપાડ અધિકારીઓ પાસેથી ઓડિટ કચેરીએ આવા પત્રકો મંગાવવાની જરૂર ના પાડે અને પૈસા જમા કરવામાં પણ વિલંબ ના થાય એ દ્રષ્ટિઅંદુથી એમ દર્શાવવામાં આવે છે કે, ઉપાડ અધિકારીઓએ (પોતાનો પગાર આકારના બધા જ અમલદારો સહિત) પગાર પત્રકમાં વિશેષ નોંધના આસનમાં લાગતા વળગતા કર્મચારીના નામની સામે તેના સામાન્ય ભવિષ્યનિધિના ખાતાનો ક્રમાંક અવશ્ય લખવો જ. આમ કરવાથી ઓડિટ કચેરી ઉપાડ અધિકારી સાથે પત્રવ્યવહાર કર્યા વિના સામાન્ય નિધિના ગુમ થયેલ પત્રકો અંગેની માહિતી પગાર પત્રકમાંથી મેળવી શકશે, અને સઠરહુ નિધિના સભ્યાના અધુરા રહેલા હિસાબ મેળવી સંપૂર્ણ કરી શકશે. અત્યારે પગાર પત્રક સાથે ભવિષ્યનિધિના પત્રકો મોકલવાની જે પ્રથા ચાલુ છે તે પ્રથા યથાવત ચાલુ રહેશે. આ પત્રક મોકલવા ઉપરાંત સામાન્ય ભવિષ્યનિધિના જે તે સભ્યાના ખાતા ક્રમાંક પગાર પત્રકમાં જે તે કર્મચારીના નામની સામે લખવાના રહેશે, આથી, સામાન્ય ભવિષ્યનિધિના પત્રકો જ્યારે જ્યારે ગુમ થાય ત્યારે ત્યારે ખાતા ક્રમાંક પરથી લાગતા વળગતા કર્મચારીના ખાતામાં પૈસા જમા કરવાનું કાર્ય ઓડિટ કચેરી માટે સુલભ બનશે.

**Rectification of discrepancies in the
Provident Fund Accounts of Non-
Gazetted Government Servant.**

**Finance Department
Resolution No. PFR. 2064-G.I. 79/CH,
dated 17th July, 1965.**

RESOLUTION

It has been decided that the following amendment may be carried out in sub para (i) and (iii) of para 1 of the Government Resolution, Finance Department, No. PFR-2064 G.I. 24/CH, dated the 25th May, 1964.

Sub-Plan (i) of para (1)

(a) For the words "acknowledgements and certificates of verifications Accounts Officer concerned" substitute the words "acceptance of balance".

Sub-Plan (iii) of para (1)

(b) For the words "the acknowledgements together with the certificates of verifications and representations of the subscriber, if any along with the certificate of deductions" substitute the words "A consolidated intimation of acceptance of balances".

Revised form of application for admission to General Provident Fund.

**Finance Department
Resolution No. P.F.R.-2465/760-CH,
dated 20th July, 1965.**

Government had under consideration the revision of Form No. Gen. 99-e prescribed by the Government Resolution, Finance Department, No. PER-2462/2893-J, dated the 18th September, 1963. With a view to ensure that the nomination is received invariably along with application for admission to Provident Fund, the nomination form is to be printed on the application form with perforation in between. Government is pleased to direct that the forms namely, Gen. 99-e, 99-e (A), 99-e (B), 99-e (C) accompanying this resolution should be substituted in place of existing one.

2. The requirements of submitting the application in duplicate has also been dispensed with and only a single application is, now, required to be submitted by the prospective subscribers. The office of the Accountant General/Directorate of Accounts and Treasuries, as the case may be, would intimate the account No. allotted by a separate letter.

**Preparation of Provident Fund schedule-
use of Printed or cyclostyled Form.**

**Finance Department
Circular No. PFR-2464-2366-CH,
dated 21st July, 1965.**

CIRCULAR

Under the orders contained in Government Circular, No. PFR-2064/3400-CH, dated 21st November, 1964 all the Drawing Officers have been directed inter alia to use printed or cyclostyled Forms for the preparation of Provident Fund schedules. It has, however, been brought to the notice of Government that all the drawing officers excluding those under Judicial Department, Agriculture Department, Public Works Department and certain Offices under Police Department have been preparing the said schedules only in manuscript which is contrary to Government orders. All Drawing Officers concerned are, therefore, again requested to observe the instructions laid down in Government Circular No. PFR-2064/36/CH, dated the 29th March, 1964 scrupulously so as to ensure the prompt and efficient maintenance of the Provident Fund Accounts.

Subject : Procedure to be followed in connection with defective assignments of insurance policies which a subscriber proposes to finance from the provident Fund.

**Finance Department
Resolution No. PFR. 1385-485-CH,
dated 27th August, 1965.**

RESOLUTION

Government have had under consideration the question of evolving a suitable procedure for dealing with defective assignment of an insurance policy by which a subscriber to a provident fund purports to assign it in favour of the Governor of Gujarat in order to enable him to finance the policy out of his contributions to the provident fund.

2. An assignment is not complete unless it is accepted for and on behalf of the Governor by a person duly authorised in this regard under article 299 of the Constitution. The defective assignment is, strictly speaking not an assignment at all and it conveys no title to the assignee, particularly when it has not been accepted.

3. Hence an incomplete or a defective assignment may be cancelled by the assignor himself, and it is open to the assignor by an endorsement, to cancel the assignment which he had earlier purported to make. In strict law, the consent of the Governor is not necessary for effecting the cancellation of such an assignment. The permission of the Governor is necessary only as a measure of caution in case this is insisted upon by the Life Insurance Corporation or any insurance company.

4. In the case of a defective assignment where no interest has accrued to the Governor under the assignment, the Accounts Officer, need not concern himself with the cancellation of the purported assignment by the subscriber. If, however, the Life Insurance Corporation ask for the express consent of the assignee in writing, it would be open in those special cases for the requisite orders authorised in this behalf under article 77 of the Constitution, once the correct facts are reported to him by the Accounts Officer.

5. In case where an interest has already accrued to the Governor under the defective assignment, it is open to the Accounts-Officer to reassign the insurance policy under the powers already vested in him. In such cases Heads of Departments are directed to instruct their subordinate offices to get the policies assigned afresh correctly in favour of Governor of Gujarat immediately on receipt of the insurance policies containing defective assignments from the Accountant General/Director of Accounts and Treassuries, Ahmedabad.

**Disbursement of provident Fund moneys
to persons on behalf of minors.**

**Finance Department
Resolution No. PFR-2064-74-CH,
dated 6th September, 1965.**

RESOLUTION

Attention is invited to Government Resolution, Political and Services Department, No. PFR-1059-16199-1337-J, dated 24th June, 1959 in which it was decided that payment of provident Fund money on behalf of minors can be made to their natural guardian, or where no natural guardian exists, to the person considered fit by the Head of Office to receive payment on their behalf without requiring him to produce a guardianship certificate when each minor's share does not exceed Rs. 500/- subject to the condition that the total amount payable to all the minor in a particular case does not exceed Rs. 1000/-.

2. The position has been reviewed by Government and it has been decided that in supersession of the orders contained in the Government Resolution referred to above, the payment of provident fund money to the extent of Rs. 5,000/- (or the first Rs. 5,000/- where the amount payable exceeds Rs. 5,000/-) on behalf of the minor(s) can be made to his/their natural guardian or where no natural guardian exists to the person considered fit by the Head of office to receive payment on behalf of the minor(s) without requiring him to produce a guardianship certificate. The person receiving payment on behalf of the minor(s) should be required to execute a bond signed by two sureties agreeing to indemnify Government against any subsequent claim. The balance in excess of Rs. 5,000/- if any, would be paid in accordance with the normal rules.

3. It is essential, however, that in the absence of a natural guardian there should be adequate *prime facie* grounds for making payment to the person claiming it. Such ground can exist only if he/she is shown by a sworn declaration to be *de-facto* guardian and his/her bonafides have been ascertained. Even if a guardian has not yet been appointed by the Court, if the minor and his property are in the custody of some person, such person is in law a *de-facto* guardian. The authorities making payment should therefore require the person who comes forward to claim payment on behalf of the minor to satisfy them by a affidavit that he is in charge of the property of the minor and is looking after it or that if the minor has no property other than the Provident Fund money the minor is in his custody and care. The affidavit is to be produced in addition to the indemnity bond with suitable sureties.

**Amendments to the Bombay General
provident Fund Rules and Contributory
Provident fund rules (Bombay).**

**Finance Department
Resolution No. PFR.2063/36/58-(65)-CH,
dt. 29th November, 1965.**

RESOLUTION

Amendments to the Bombay General Provident Fund Rules and the Contributory Provident Fund (Bombay) have been made under the Government Notification, Finance Department No. Gn.179-PFR/2463/256(i) dated the 12th March 1965 and the Government Notification, Finance Department No. Gn.180-PFR-2463-256(ii) dated the 12th March 1965. Consequently, Audit will not be in position to verify whether the application for withdrawal/presentation of claim in reimbursement of insurance premium, was made within three months from the date of payment to the Life Insurance Corporation. In order to enable such a check being exercised by audit it has been decided that a certificate in the following form should be endorsed on the bill drawing the amount by the Gazetted Officer himself in his own case and the Head of Office in the case of non-gazetted staff.

"certified that the presentation of this claim/application for withdrawal of this amount was made within three months from the date of payment to the Life Insurance Corporation"

Disposal of Provident Fund balances of a Government Servant in the event of his transfer to a body corporate owned or controlled by Government.

Finance Department
Resolution No. स. ५. स.-२०५५-आ. स. १५३-अ
dated 29th November, 1965.

RESOLUTION

Explanation 3 below rule 28 of the Bombay General Provident Fund Rules and corresponding rule 23 of the Contributory Provident Fund Rules (Bombay) provides that when a subscriber is transferred without any break to service under body corporate, owned or controlled by Government, the amount of subscription, together with interest thereon, shall not be paid to him but shall be transferred, with the consent of that body to his new Provident Fund Account under Such body.

2. It may happen that certain cases the corporate bodies have not yet established their own Provident Funds or even if they have established such Funds their Rules do not provide for the acceptance of such transfer. In other cases the persons concerned are permitted to join the Fund only after completion of probationary period with them and then only their Provident Fund balances are accepted by the bodies concerned. A question may, therefore, arise as to how the Provident Fund balances of Such Subscribers should be disposed of.

3. Government is, therefore, pleased to decide that in cases where the Corporate bodies do not have any provident Fund scheme or whose Provident Fund Rules do not provide for the acceptance of balances from other Provident Funds, the Amount in question should be finally paid to the person concerned at the time of his permanent transfer to such a body.

4. In cases where the Provident Fund money is accepted by the corporate body subject to fulfilment of certain conditions viz, that the Government Servant should complete the probationary period with them or that he should be confirmed in a post under them, the Provident Fund money of the persons concerned may be retained with Government till such time as it is transferred to the body concerned. In such cases the Provident Fund accounts of the individual concerned would cease to be "alive" on the date of permanent transfer of the person to such body. In other words, no withdrawals from the provident Fund will be permitted for any purpose including payment of premia towards life insurance policies. Fresh subscription to the Fund, except recoveries in respect of outstanding advances, should not be accepted. The Provident Fund money held by Government would continue to earn interest at the normal rate till the date of transfer of the amount to the corporate body.

Grant of final withdrawal from provident
Fund Clarification of Rule 15-(B) (1),

Finance Department
Circular Memorandum No.PFR-2066/GI/8-CH,
Dated 15th February, 1966.

CIRCULAR

Rule 15-B (1) of the Bombay General Provident Fund Rule lays down the conditions for withdrawal of the amount by a subscriber at any one time for one or more of the purposes specified in rule 15-A-*ibid* from the amount standing to his credit in the fund. Doubts have been raised whether the grant of second final withdrawal for the same purpose is permissible under rule 15-B (1) *ibid*.

2. Government is, therefore, pleased to clarify as follows :

(i) Only one final withdrawal can be allowed for the same purpose. In this context the marriage/education of different daughters/ sons will not be treated as the same purpose. Similarly, the illness of the subscriber or his dependents on different occasions will not be treated as the same purpose.

(ii) An advance and a final withdrawal for the same purpose should not be sanctioned together. In other words, a persons should be granted either an advance or a final withdrawal for a particular purpose subject to the conditions mentioned in Rule 15-A. Further the advance which is subsequently converted into final withdrawal should be treated as a final withdrawal under Rule 15-A; that is to say, if a person has got an advance converted into a final withdrawal under Rules 15-C, he should not be allowed an another final withdrawal for the same purpose under Rule 15-A.

(iii) A persons who has drawn a final withdrawal under rule 15-A Should not be allowed to convert the temporary advance into final withdrawal under rule 15-C of the Bombay General provident Fund Rules.

3. The clarification referred to in para 2 above will apply *mutatis mutandis* and in respect of withdrawals/advances from Contributory provident Fund rules (Bombay) also.

4. The past cases otherwise decided need not be *reopened*.

**payment of interest of provident Fund
balances for a period exceeding six
months.**

**Finance Department
Resolution No.PFR-2066-1797-CH,
Dated 1st March, 1966.**

RESOLUTION

Government is pleased to direct that the orders contained in Government Resolution, Finance Department No.PFR-2065/1903/-CH,dated 13th March, 1965 regarding payment of interest on the Provident Fund Balances beyond a period of six months but up to a period of one year by the A. G. or the Director of Accounts and Treasuries shall be extended for a period up to 31st March,1967(inclusive).

**Rectification of discrepancies in the
Provident Fund Accounts of non-
Gazetted Government Servants-
Acceptance of balances.**

**Finance Department
Circular No.PFR-2066/238-CH,
Dated 19th March, 1966.**

CIRCULAR

The Accountant General, Gujarat, has brought to the notice of Government that in a large number of cases intimation regarding the acceptances of balances individually in case of Gazetted Officers and in a consolidated form by heads of offices in the case of non-Gazetted officers is not being received by him despite the the clear instructions issued by Government under Government Resolution, Finance Department NO.PFR.2064/GI.24-CH dated the 25th May, 1964 read with the Government Resolution, Finance Department NO.PFR.2064/G.I.79-CH, dated the 17th, July 1965. This results in avoidable correspondence between the administration and audit offices thus delaying the tracing of the missing credit/debits and setting right the discrepancies in the Provident Fund Accounts.The necessity of ensuring expeditious location and rectification of items of disscrepancies cannot be over-emphasised.

2. All the officers concerned are, therefore, requested to comply with the instructions issued from time to time by Government in this regard and to forward the consolidated intimation regarding acceptances of balances in case of non-gazetted officers and individual acknowledgement in respect of Gezatted officers promptly to the audit office.

3. The Accounts officers are also requested to bring to the notice of this department cases where authorities concerned did not comply with the rules and instructions on the subject so that the matter may be taken up with Administrative Departments for suitable deterrent action.

નોન-ગેઝેટેડ સરકારી કર્મચારીના પ્રોવીડન્ટ ફંડ
હિસાબની અસંગતિ સુધારવા બાબત.

નાણાં વિભાગ
પરિપત્ર ક્રમાંક ભવન-૨૦૬૬-૨૩૮-ચ,
તા. ૧૯મી માર્ચ, ૧૯૬૬.

પરિપત્ર

તા. ૨૫-૫-૬૪ના નાણા વિભાગના સરકારી ઠરાવ ક્રમાંક : પી.એફ.આર.-૨૦૬૪-જી.આઈ-૨૪-ચ, તથા તા. ૧૭-૭-૬૫ના નાણા વિભાગના સરકારી ઠરાવ ક્રમાંક : પી.એફ.આર.-૨૦૬૪-જી.આઈ-૭૯-ચ,માં જરૂરી સ્પષ્ટ સૂચનાઓ (પી હોવા છતાં ગેઝેટેડ અધિકારીના કિસ્સામાં વ્યક્તિગત રીતે પ્રોવિડન્ટ ફંડ સિલકની સ્વીકૃતિ અને નોન-ગેઝેટેડ કર્મચારીની બાબતમાં એકત્રિત સ્વીકૃતિ કચેરીના વડા તરફથી એકાઉન્ટન્ટ જનરલને મળતી નથી એવું સરકારના ધ્યાન પર લાવવામાં આવ્યું છે. વહીવટી તંત્ર અને ઓડિટ કચેરી વચ્ચે નકામો પત્ર વ્યવહાર આના કારણે થાય છે, અને આમ પ્રોવિડન્ટ ફંડ હિસાબની અસંગતિ દૂર કરવા તથા તેમાં ખૂટતી જમા-ઉધાર રકમો શોધવાના કાર્યમાં ઢીલ થાય છે. અસંગતિની બાબતને સુધારવાની અને તેને ત્વરિત રીતે શોધી કાઢવાની જરૂરિયાત પર ભાર મૂકવાની ભાગ્યે જ જરૂર છે.

૨. આથી તમાલ અધિકારીઓને વિનંતી કરવામાં આવે છે કે, આ બાબતમાં સરકારે આપેલ સૂચનાઓનો ચૂસ્તપણે અમલ કરવો અને નોન-ગેઝેટેડ અધિકારીની બાબતમાં પ્રોવિડન્ટ ફંડની સિલકની સ્વીકૃતિની એકત્રિત માહિતી તથા ગેઝેટેડ અધિકારીના કિસ્સામાં વ્યક્તિગત રસીદ સત્વરે ઓડિટ ઓફિસને મોકલવી.

૩. આ બાબતનાં નિયમો અને સૂચનાઓનું પાલન જે અધિકારીઓ ન કરતાં હોય તેવા કિસ્સાઓમાં આ ખાતાના ધ્યાન પર લાવવા એકાઉન્ટ ઓફિસરને વિનંતી કરવામાં આવે છે, જેથી જરૂરી પ્રતિકારાત્મક પગલાં વહીવટી વિભાગ સાથે આ બાબતમાં લઈ શકાય.

Final withdrawal from Provident Fund to
Government Servants for house building
purposes.

Finance Department
Resolution NO.PFR-1066/1505-CH,
dated the 5th July, 1966.

Read : Government Notification No.PFR-462-B,
dated 27th June, 1963 and Government
Notification NO.GN-22/PFR-2464/772-64/Ch,
dated 30th March, 1964.

RESOLUTION

In terms of proviso to sub-rule 1 of rule 15-B of the G.P.F. (Bombay) Rules, the amount of final withdrawal sanctioned to a subscriber under this sub-rule together with the amount of advance already availed of by him under the scheme of Ministry of Works, Housing and Supply for the grant of advances for house building purposes or under any other scheme of assistance in this regard from any Government source should not exceed Rs.75,000/-or five year's pay, which ever is less.

2. It has been brought to the notice of the Government, that in a large number of cases where final withdrawals are sanctioned for the purpose in question, the information as regards the officer's pay or the amount of advance drawn by him from the Ministry of Works and Housing or any other assistance from any Government source are not specifically mentioned in the sanctioning letter. The result is that the Audit Officer is unable to satisfy himself whether the provisions of the proviso to sub-rule 1 of rule 15-B mentioned above are satisfied in a particular case or not.

3. The matter has been considered in consultation with the Accountant General, Gujarat and it has been decided that in future, in all cases, where a final withdrawal is sanctioned from the Provident Fund for purpose specified in clauses (d) (e) and (1) of sub-rule (2) of Rule 15-A of G.P.F. (Bombay) Rules, the sanctioning authority must indicate in the sanctioning letter (i) the pay of the subscriber at the time of sanctioning the final withdrawal (ii) particulars and amount of advance drawn by him for house-building purposes under the scheme of the Ministry of Works and Housing and (iii) the amount of any other assistance in this regard received by him from any other Government source.

4. These orders will apply, mutatis-mutandis, to the withdrawals sanctioned under the Contributory Provident Fund Rules (Bombay) for house building purposes.

5. All Department of the Secretariat are requested to bring the contents of this Resolution to all authorities under them who are dealing with Provident Fund cases, for compliance.

**Reconciliation of discrepancies in the
Provident Fund Accounts of Class-IV
Servants.**

**Finance Department
Resolution NO.PFR-2066/2228-CH,
dated the 24th August, 1966.**

CIRCULAR

It has been brought to the notice on Government that despite clear instructions as regards the correct preparation of Provident Fund Schedules for proper maintenance of Provident Fund Accounts issued by the Accountant General and Government, Schedules of class IV servants are not prepared correctly resulting in the mounting up of Unposted Items. With a view to enable the office of the Director of Accounts and Treasuries to clear the unadjusted credits, etc., Government is pleased to Direct that heads of Department/Offices should depute the clerks /clerks dealing with the work to the office of the Director of Accounts and Treasuries, Ahmedabad at regular intervals say, half yearly for reconciliation of discrepancies.

Preparation of Provident Fund Schedules.

**Finance Department
Circular NO.PFR.2066/517-2309-CH,
Dated the 5th October, 1966.**

CIRCULAR

Under the Government Circular, Finance Department No.PFR.2026/36-CH, dated 29th March 1964, instructions were issued regarding the need for using printed or cyclostyled forms of Provident Fund Schedules. However, it has been brought to the notice of Government that there is no appreciable response from Drawing Officers in this regard. All Heads of Departments are once again requested to obtain printed forms of P.F. schedules (Form No. GEN.150-e(Revised) from the Manager, Government press, Rajkot who is requested separately to print the same and keep in stock enough number of forms for supply.

2. The following further instructions are issued in regard to the preparation of P.F. Schedules.

(i) provident Fund Accounts Nos. with the 'GUJ' prefixes may be indicated in the schedules and not the prefixed in the 'BOM' series. 'GUJ' numbers will be available in the latest account slips issued by the Audit Office.

(ii) In a large number of cases G.P.F. account number of the subscriber is not mentioned in the last pay certificate of person transferred of person transferred from one office of the other. In some other cases, correct account number of the subscriber is not mentioned in the last pay certificate. Further, the Service Books of subscribers do not also indicate their G.P.F. Account numbers. All Heads of Offices are, therefore, requested to note the correct account number in the last pay certificate of Government servants transferred and also note the G.P.F. Account number prominently in the first page of the Service Book of all subscribers in his establishment.

(iii) Attention of all the Drawing officers is invited to the instructions issued by the Accountant General, vide his letter No.FI/Genl/1(1)-65-66/5927/5985 dated 27th November 1965(copy enclosed for ready reference) Accordingly, each Drawing Officer shall prepare schedule of G.P.F. Deductions indicating therein the names of all the subscribers in that office. Further, schedules when attached to a pay bill will not only give the details of subscription recovered in that paybill but also give brief reasons for non-recovery of subscription against each of the names of all other subscribers mentioned in that Schedule. Similarly, any new names added to the schedule, during a month shall also be explained suitably. In other words, the schedule shall not only contain the names of all subscribers in a particular establishment during a month but also indicate the position of recovery of G.P.F. subscription of each subscriber working in that office. These instructions may be followed while preparing the G.P.F. schedules from the month of October paid in November 1966.

G.P.F. subscriptions are made compulsory for all permanent Government servants in this state. The No. of accounts to be maintained by the Audit Office has become considerable of late. To maintain these accounts on proper lines to the satisfaction of the subscriber, it is quite necessary that these instructions are scrupulously followed by the Heads Officers while preparing the provident Fund Schedules. Audit Office and the Director of Account and Treasuries, as the case may be are requested to report monthly beginning from December 1966 the names of Drawing Officers who do not prepare the schedules as required in para 1 and 2 (iii) above to Government in the Finance Department for Deterrent action.

No.FI.Genl.1 (i) 65-66/5927/5985
Office of the Accountant General,
Gujarat,Rajkot Branch, Rajkot,
Dated 27-11-1965.

**Subject : Provident Fund Reduction of missing credits
in the Provident Fund Accounts.**

To _____

sir,

The missing credits in the accounts of the subscribers arise due to one or more of the following reasons :

(i) The non-drawal of the bill at the proper time for want of sanction to leave post etc.

- (ii) The subscribers are on leave for the full month or part of the month.
- (iii) The subscribers have been transferred to another office.
- (iv) The subscribers have retired/dismissed from service.
- (v) The subscribers have been suspended from service.

On receipt of this information the missing credits are removed from the statistics and the information is noted in the, Ledger accounts.

It is felt that the above processes and correspondence can be avoided to a large extent if the drawing officers indicate in the Provident Fund Schedules the names of all Provident Fund subscribers in the Office and in cases in which the recoveries are not made the reasons for the same are noted in the remarks column of the schedule in the following form,

- (i) Pay not claimed for want of Sanction to post/leave etc.
- (ii) On leave and no consent for P.F. deductions.
- (iii) Transferred to the Office of _____ on _____ (date).
- (iv) Retired/dismissed from service from _____
- (v) Suspended with effect from _____

In the case of persons who join the establishment one of the undermentioned notes appropriate to the case may be made in the remarks column of the P.F. Schedule.

- (i) Transferred from the office of _____ on _____ (dated).
- (ii) Joined duty on _____ after availing leave on loss of pay for _____ from _____ to _____
- (iii) Re-instated to Duty on _____ after suspension from _____ to _____

This procedure may please be followed from the G.P.F. schedules attached to the bills cashed in November 1965.

In this connection a reference is invited to the office circular No. FI.Genl.I(I) dt. 21-1-1965 (particularly instruction at Sr. NO. 12 attached along with Government Circular, F.D. NO. PFR-2064/36, dated 29-3-1964) for preparation of provident Fund Schedules. The Instructions given in the circular may please be arranged to be strictly following so that the Provident Fund credits may be accounted for in the accounts of the subscribers in time.

Please acknowledge receipt of this letter.

Your's faithfully,

Sd/-
Asstt. Accounts Officer.

Elimination of delays in the payment of
Provide Fund balance to subscribers or
their families.

Finance Department
Circular No.PFR-2066/517/2309-CH,
Dated the 5th October, 1966.
CIRCULAR

It has been brought to the notice of Government that in many cases applications for final payment of Provident Fund moneys are sent to the audit office very late after the events like retirement, dismissal etc. and also, reference issued by the Accountant General in regard to the discrepancies in the subscriber's account which is to be finally settled, like Missing Credits/, Excess Credit etc., are not promptly replied to by the Departmental Officers. These two types of delays result in avoidable correspondence between the Departmental Officer and the Audit Office, thus delaying final payment of the provident Fund amount to the subscribers or their families. The necessity of avoiding financial hardship to subscribers and their families caused by the belated payment of Provident Fund moneys cannot be over-emphasised.

In order to eliminate the two types of delays, the following instructions are issued for strict observance by all departmental authorities while dealing with Final Payment Cases.

(i) The application of final payment, complete in all respects, is forwarded to the audit office soon after the event takes place.

(ii) References of the Accountant General in regard to discrepancies in a subscriber's account which is to be finally settled are attended to on top priority basis. For these purposes, a time limit of 15 days may be observed as a guiding principle. In case a departmental office anticipates any abnormal delay in regard to the disposal of a final payment case, reasons for delay may be explained to the Government, in the Finance Department.

The Account General/Director of Accounts and Treasuries, as the case may be, is requested to bring to the notice of the Finance Department, Every quarter in January, April, July and October, the cases where there had been either types of delays by Departmental Officers for suitable action.

પ્રોવિડન્ટ ફંડમાં ફાળો ભરનારઓને અથવા તેમનાં કુટુંબોને
પ્રોવિડન્ટ ફંડના જમા રકમ ચૂકવવામાં અટકી દીધેલ નિવારણ બાબત.

નાણાં વિભાગ

પરિપત્ર નંબર : પી.એફ.આર.૨૦૬૬/૫૧૭/૨૩૦૯/ચ,

તા. ૫મી ઓક્ટોબર, ૧૯૬૬.

પરિપત્ર

કેટલાક કસોમાં પ્રોવિડન્ટ ફંડના નાણાંની આખરી ચુકવણી માટેની અરજીઓ, નિવૃત્તિ, બરતરફી વગેરે જેવા બનાવો પછી ઘણી મોડી ઓડિટ કચેરીને મોકલવામાં આવે છે. તેમજ ખૂટતી જમા રકમ, વધારાની જમા રકમ વગેરે જેવી છેવટે તપાસવાના ફાળો ભરનારના હિસાબમાંની અસંગતીઓ અંગે એકાઉન્ટન્ટ જનરલે કરેલા પુછાણોના ખાતાકીય અધિકારીઓ સત્વરે જવાબ આપતા નથી. એવું સરકારના ધ્યાન ઉપર લાવવામાં આવ્યું છે. આ બે પ્રકારની ઢીલને પરિણામે ખાતાકીય અધિકારી અને ઓડિટ કચેરી વચ્ચે ટાળી શકાય તેવો પત્રવ્યવહાર થાય છે, અને આમ ફાળો ભરનારઓ કે તેમનાં કુટુંબના પ્રોવિડન્ટ ફંડની રકમની આખરી ચૂકવણી કરવામાં ઢીલ થાય છે. પ્રોવિડન્ટ ફંડના નાણાંની મોડી ચૂકવણીને કારણે ફાળો ભરનાર અને તેમના કુટુંબને પડતી નાણાંકીય મુશીબત ટાળવાની જરૂરીયાત પર અતિભાર મુકવાની જરૂર નથી.

આ બે પ્રકારની ઢીલ નિવારણ, આખરી ચુકવણીના કેસો હાથ ધરતી વેળા બધા ખાતાકીય અધિકારીઓ દ્વારા કડકપણે અમલ કરવા નીચેની સૂચનાઓ બહાર પાડવામાં આવે છે.

૧. દરેક રીતે પૂર્ણ એવી આખરી ચુકવણી માટેની અરજી બનાવ પછી તુર્તજ ઓડિટ કચેરીને મોકલી આપવી.

૨. ફાળો ભરનારના હિસાબમાંની છેવટે તપાસવાની અસંગતીઓ અંગે એકાઉન્ટન્ટ જનરલના પુછાણને ટેથ અગ્રતાના ધોરણે હાથ ધરવા આ માટે માર્ગદર્શક સિધ્ધાંત તરીકે ૧૫ દિવસની મુદત રાખવી. આખરી ચુકવણીના કેસોના નિકાલમાં ખાતાકીય અધિકારી કોઈ અસાધારણ ઢીલ થવાની ધારણા રાખતાં હોય તો ઢીલ થવા માટેના કારણો નાણાં વિભાગને જણાવવા.

યથા પ્રસંગ, એકાઉન્ટન્ટ જનરલે અથવા હિસાબ અને તિજોરી નિયામક, ખાતાકીય અધિકારીઓએ બેમાંથી એક પ્રકારની ઢીલ કરી હોય એવા કેસો યોગ્ય કાર્યવાહી માટે દર ત્રણ મહિને જાન્યુઆરી, એપ્રિલ, જુલાઈ અને ઓક્ટોબરમાં નાણાં વિભાગના ધ્યાન પર લાવવા.

**Entry of Provident Fund Account numbers
in Service Books.**

**Finance Department
Circular NO. PFR.2066/3432/CH,
Dated the 22nd December, 1966**

CIRCULAR

It has been brought to the notice of Government that in many cases, Provident Fund Account numbers were not being shown in the Last Pay Certificates of Government Servants transferred from one office to another, resulting in a number of Provident Fund credits remaining unadjusted in the subscribers' accounts for long periods and accumulation of unposted items in the Account Offices. As a remedial measure, it has been decided in consultation with the Accountant General, Gujarat, that as soon as a Government Servant is admitted to a Provident Fund, the Provident fund Account number allotted to him should be entered on the right hand top of page 1. of his service Book by means of a rubber stamp.

2. The Service Book of transferred Government Servants Should be made available by the old offices to the new offices, with the Provident Fund Account number duly entered therein, immediately or as soon as possible after their transfer but not later than one month after such transfer.

Below copy of letter NO.1254-Audit/149-65, dated the 10th October, 1966 regarding final payment of G.P.F. balance before quitting service Relaxation of rules regarding from Office of the Comptroller and Auditor General of India, New Delhi, addressed to All Accountants General and Officers subordinate to them, etc.

**Finance Department
NO. PFR.2067/4068/CH,
Dated 30th January, 1967**

Copy of letter NO. 1254-Audit/149-65, dated the 10th October, 1966 from the Office of the Comptroller and Auditor General of India.

Rule 37 of the G.P. Fund (C.S.) Rules, 1960 Empowers the President to relax any of the provisions of these rules in any individual case of hard-ship. A Question was raised as to whether with the introductions of this rules in the G.P.fund Rules it would be in order for the Government to make relaxation under this rule permitting a subscriber to withdraw his entire accumulation in G. P. Fund account before he actually proceeds on leave preparatory to retirement or actually retires. The matter was referred to the Ministry of Law whose opinion is reproduced in the following paragraph.

2. "Section 2(a) of the Provident Funds Act, 1925, defines a "Compulsory deposit" to mean a subscription to or deposit in a Provident Fund which, under the rules of the Fund, is not until the happening of some specified contingency, repayable on demand. The definition contemplates that the rules of Fund are to lay down the contingency on the happening of which the Fund money is to be repayable. The contingencies are specified in rule 31. The effect of rule 37 is to enable the Government to act contrary to the rules on the ground that compliance with the Rules would cause hard-ship. Government is enabled to do what is just and equitable without being bound by the rules. Whatever may be said about the legality of rules 37, it is certain that it cannot enable the Government to act contrary to Section 2(a) and Section 4(1) of the Provident Fund Act, 1925. Under Section 2(a), the Fund can become payable only on the happening of the specified contingency. Under Section 4(1), the fund become payable under the rules. It may be argued that rule 37 itself is a rule and the decision of the Government to pay the Provident Fund to a subscriber before his retirement, may be said to be under rules 37 and to that extent Section 4(1) of the Provident Funds Act, 1925, is not contravened. Nevertheless, it cannot be said that the payment of the Provident Fund in such a case would be made on the happening of some Specified contingency as required by section 2(a) of the Provident Fund Act, 1925. It would appear, therefore, that only such relaxation of the rules can be made by Government acting under rule 37, as would not be contrary to the provisions of the Act. In so far as the payment of the Provident Fund to a subscriber before he proceeds on leave preparatory to retirement or actually retires is contrary to section 2(a) of the Provident Funds Act, 1925, it cannot be done by Govt. purporting to act under rule 37".

The matter is circularised for your information and necessary action.

**Finance Department
Resolution No.PFR-2067/2883/CH,
Dated the 7th February, 1967.**

RESOLUTION

Under the orders contained in Government Resolution, Finance Department No.PFR-2064/1903/Ch, dated the 27th June, 1964, read with Government Resolution, Finance Department NO.PFR-2065/1903,dated the 13th march, 1965 and Government Resolution, Finance Department NO.PFR-2066/1797/CH, dated the 1st March, 1966, the Accountant General, Gujarat and the Director of Accounts and Treasuries are authorised to allow interest beyond a period of six months up to a period of one year in cases where they have personally satisfied themselves that the delay in payment was occasioned by the circumstances beyond the control of a subscriber and that administrative delays involved in the matter have fully investigated and action taken. The Government has now decided that these orders will also be applicable to cases of transfer of Provident Fund balances to a corporate body owned or controlled by Government.

**Continued retention of provident Fund
money in the Fund after retirement**

**Finance Department
Resolution No.PFR-2067/3834-CH,
Dated the 15th February, 1967.**

RESOLUTION

- Reads :**
- (i) **Government Circular, Political and Service Department NO. 1575/34, dated 2nd March, 1953,**
 - (ii) **Government Resolution, Political and Services Department No. PFR-1058-J, dated 29th May, 1958.**
 - (iii) **Government Resolution, General ministration Department No.PFR-2461/10371/B, dated the 11th March, 1961.**
 - (iv) **Government Resolution, Finance Department No. PFR-1063-1129-J, dated the 19th June, 1963.**
 - (v) **Government Resolution, Finance Department No. PFR-2064/482/Ch, dated the 17th March, 1964.**

Government of India, Ministry of Finance, Department of Expenditure Office Memorandum, No.F 41(22)-E-V/66, dated the 10th November, 1966.

The scheme of continued retention of provident Fund money after retirement was initially introduced vide this Ministry's office Memorandum NO. 33(22)-EV/57 dated the 18th December,1957 and has been extended from time to time. It has now been decided not to continue this scheme beyond 17.12.1966 the date upto which the scheme stands extended under existing orders.

2. With a view to helping the subscribers who are enjoying the benefits of the scheme and would normally have been able to retain their moneys in the Provident Fund beyond 17-12-1966, to make arrangements for withdrawing their accumulations for investment elsewhere, it has also been decided to permit withdrawals upto 17-12-1967, Interest will be payable on such withdrawal upto the date of payment but no interest will be given for any period beyond 17-12-1967 under any circumstances, if withdrawal is made after this date.

3. In so far as persons serving in the Indian Audit and Accounts Department are concerned, these orders issue in consultation with the Comptroller and Auditor General Of India.

4. The Ministry of Home Affairs etc. are requested to take steps to bring the contents of this Office Memorandum to the notice of all concerned, particularly of subscribers at present enjoying the benefits of the schemes.

A copy of the Office Memorandum from the Government of India mentioned above should be forwarded to the Departments and Offices of this Government for information and guidance.

2. The decision of the Government of India should be made applicable in respect of the Bombay General provident Fund and the Contributory Provident Fund (Bombay) of Government Servants under the Rule making control of the Government of Gujarat. The scheme should be deemed to be extended upto 28-2-66 Interest for withdrawals will be payable upto date of withdrawal, but no interest will be payable beyond 29-2-1968.

**Grant of final withdrawal from Provident
Fund Clarification in respect of**

**Finance Department
Circular NO. PFR-2066/2466-CH,
Dated the 18th Feb.1967.**

CIRCULAR

It has been noticed that the operation of the provisions of para 2 (1) of Government Circular Finance Deptt. No.PFR-2066/GI/8-CH,dated the 15th February, 1966 restricting one final withdrawal for one particular purpose causes undue hardship to the subscribers particularly in the following circumstances.

(i) When they want to withdraw money from G.P. Fund for purpose of higher/technical education of their children.

(ii) When they have to pay in instalments for site/house purchased through house building co-operative Societies or similar agencies.

2. The above matter was engaging the attention of Govt. for some time past. After careful consideration, Government is pleased to direct, in partial modification of the orders referred to above, that a Subscriber shall be permitted to make a final withdrawal once in every six months for purpose of Sub-Rule (a) of Rule 15A (2) of the Bombay G.P.F. Rules and that the withdrawal on each occasion shall be treated as a separate purpose for the purpose of rule 15(B) (1) *ibid*.

3. The principle mentioned above shall also apply to advances under Rule 14(1)(a)(ii) and (ii-a) of the Bombay G.P.F. Rules.

4. Government is further pleased to direct in partial modification of the said orders, that a subscriber shall be permitted to make a final withdrawal as and when he is called upon to pay an instalment in cases of the type referred to in sub-para (ii) of para 1 above. The calls for payment of instalments shall be treated as separate purposes for the purposes of Rule 15-B (1) of the Bombay G.P.F. Rules.

5. The orders contained in para 2 (iii) of this Department Circular No. PFR 2066/GI/8-CH, dated the 15th February, 1966 should be treated as cancelled.

6. The above orders will also apply *mutatis mutandis* to withdrawals/advances permissible under Contributory Provident Fund Rules (Bombay)

7. Formal amendments to the above Rules will be carried out in due course.

**No. Demand certificate Final payment of
provident Fund balances.**

**Finance Department
Circular No. PFR-2466/2380/CH,
Dated the 6th April, 1967.**

CIRCULAR

It has been observed that certain Department insist upon the production of various no demand certificates as a pre-requisite for the release of the Provident Fund Balances inspite of the fact that recovery of any Government dues from the compulsory deposits is not permissible in view of the specific provisions of Section 3 of the Provident Fund Act, 1925 This practice is not in order.

2. It is accordingly emphasized that the accumulation in the non-Contributory Provident Funds and the subscriber's portion with interest thereon in the Contibutory Provident Funds. Should be paid to the Government Servants soon after he quits service not-withstanding any Government dues outstanding against him. Excepting in cases of the type indicated in the Annexure, "No-Demand" certificates should not be insisted upon as a condition for release of the balance in the Provident Fund.

3. All Department of the Secretariat and heads of Departments are requested to bring the contents of this Circular to the notice of all authorities under them who are dealing with Provident Fund cases for compliance.

ANNEXURE

1. Cases of the kind contemplated in Ministry of Finance orders of 28-5-1953 (copy enclosed).

2. Persons who become entitled to provident Fund Money but are not dependents.

3. Dependents other than widow or children of a subscriber, where the payment of provident Fund Money is subject to any assignment or charge made priod to the commencement of the provident Fund Act, 1925

Copy of Office Memorandum No.F-30 (2)-EV/53, dated the 28th May, 1953, Ministry of Finace, Deaprtment of Revenue and Expenditure, addressed to all Ministries of the Government of India etc.

**Subject : Recoveries of any dues from the balances inthe
General provident Fund Account of a Deceased
subscriber.**

The undesigned is directed to invite reference to the late Finance Department letter NO.F.20(2)-R 11/45, dated the 28th February, 1945 addressed to the Accountant General, Posts and Telegraphs, with copies to all Departments etc. (copy Enclosed for ready reference). wherein it was stated that deductions on account of any sums dur to Government cannot be made from the balances in his General Provident Fund Account payable to the subscriber. or from the undisbursed balance in the Fund payable to the subscriber. or from the undisbursed balances in the Fund payable to his nominee in the event of his death while in service or after retirement (as the case may be), even if the consent of the sub-scriber or the nominee to such deductions being made is forth coming.

2. A question has now been raised whether the decision contained in the letter referred to would apply also to any liability incurred by the nominee or other beneficiary after the death of the subscriber or depositor, i.e. whether the sum, which is vested in a dependent under section 3 (2) of the Provident Fund Act, 1925, is free from any debt or liability incurred by the dependent after the death of the sub-scriber. The matter has been carefully considered and the conclusion reached is that the immunity provided by section 3(1) of the Provident Funds Act against deductions from accumulations in a provident Fund any debt. incurred or liability owed does not extend to the liabilities incurred by the subscriber's nominee after the subscriber's

death. This/ because /is the express provision in section 3 of the Act referred to that the balances in the fund shall be free from any liability incurred by the subscriber or the dependent before the death of the subscriber may be taken to imply that it is not free from liability incurred after the death. Had the intention been to ensure payment to the dependent, without any deduction of any kind whatever, the Act could very well have expressly provided so. In the circumstances the Government of India are of the view that the provident Fund balances vesting in a dependent are liable to attachment for debts incurred by the dependent after the subscriber's death and where such debts are due to the Government by whom the balances are payable they could be set off against such balances under the General law relating to the setting off of claims and counterclaims between the two parties.

Payment of interest of Provident Fund balances for a period exceeding six months.

**Finance Department
Resolution, No. PFR/2067/1014-CH,
Dated the 24th April, 1967.**

RESOLUTION

Government is pleased to direct that the orders contained in Government Resolution, Finance Department No. PFR-2066/1797-CH, dated the 1st March, 1966, regarding payment of interest on the Provident Fund Balances beyond a period of six months but upto a period of one year by the Account General or the Director of Accounts and Treasur shall be extended a period upto 31st March, 1969 (inclusive).

Part final withdrawal from Provident Funds for expenses in connection with House Building, Illness, Education etc- standardisation of form of sanction.

**Finance Department
Resolution No. PFR 2067/1451/CH,
dated the 5th June, 1967.**

RESOLUTION

The question of prescribing standard forms of sanction for part final withdrawal from Provident Funds for expenses in connection with House Building, Marriage, Illness, Education etc. was under consideration of Government for some time past. After careful consideration, Government is pleased to direct that with a view to enable the sanctioning authorities to furnish all the particulars with reference to latest orders and decisions of Government in this regard to the audit the authorities sanctioning part final withdrawal from Provident Fund for various purposes shall issue the orders for part final withdrawal for Marriage, Higher Education, Medical Treatment, House Building, and purchase of Motor Car in the form appended to this Resolution according to the needs of each individual case.

PROFORMA

Orders for sanctioning Part Final Withdrawal from (hereenter Name of Fund)
.....Provident Fund.

A Part Final withdrawal as particularised below has been sanctioned by the under-
signed under the rules regulating the Funds :-

1. Name of the Subscriber
2. Designations
(Gazetted or Non-Gazetted to be specified).
3. Provident Fund Account No. (With the departmental Prefix)
4. Subscriber's pay at the time of sanctioning the Part final withdrawal (as defined in the F.R.)/B.C.S.R.
5. (i) Total service (including broken periods of service).
(ii) Date of Birth.
(iii) Date on which he has completed 20 years services (including broken periods of service).
(iv) Due date of retirement on superannuation :-
6. Amount of Part Final withdrawal sanctioned (to be expressed both in figures and words).
7. Balance at credit of the subscriber as on this date (vide details below).
 - (i) balance as per the latest account slip furnished by the accountant General (in the case of C.P.F. the balance on the subscription side should be furnished).
 - (ii) Add subsequent deposits and refunds of withdrawals.
 - (iii) Deduct subsequent withdrawals, if any,
 - (iv) Balance on date.
8. Purchase of withdrawal :

(A) MARRIAGE

- (i) Relationship to the subscriber of the person to be marriage :
- (ii) If it is for the marriage of a female relation of the subscriber other than his daughter, state whether she is actually dependent on the subscriber.
- (iii) Certificate to the effect that no amount was drawn for this purpose as temporary advance.
- (iv) Details of previous part final withdrawals drawn for the same purpose, if any :

(B) HIGHER EDUCATION :

- (i) Relationship of the person to the subscriber.
- (ii) Nature of the course and period of study (viz. academic, technical, engineering, Medical, Scientific).
- (iii) Whether the education is outside India or within India.
- (iv) Details of previous temporary Advances/Part Final Withdrawals sanctioned for higher education of the person (with month of drawal etc.)
- (v) Whether the amount sanctioned has been restricted to the actual requirement for next six months (as final withdrawal is permissible once in six months and the withdrawal in each occasion should be treated as separate purpose).

(C) MEDICAL TREATMENT :

- (i) Whether withdrawal is for the illness of the subscriber or for his dependent.
- (ii) Relationship of the person to the subscriber and whether he/she is actually dependant on the subscriber.

(D) HOUSE BUILDING ;

- (i) The specific purpose (Viz.) purchase of house/site or house, Construction or reconstruction, making additions or alterations repayment of loan etc.
- (ii) Whether the subscriber already owns a house or house site.
- (iii) In the case of constructing a house, on a site purchased utilising the amount withdrawn from the Fund, the month and amount of previous withdrawal for purchase of site.
- (iv) If the withdrawal is for the repayment of loan, whether the loan was expressly taken for house building purpose specify the amount of loan taken, source and also the date.
- (v) If the loan is taken under the Housing Scheme sponsored by the State/Union Government, the particulars, and amount of advance drawn under such scheme.
- (vi) The amount of any other assistance in this regard from any other Government source.
- (vii) Whether the withdrawal is towards repayment of the house/house site purchased through building societies or similar agencies on hire basis/instalment basis. if so
 - (a) the No. of instalment within which the repayment should be made and the period within which the repayment should be completed.
 - (b) The instalment period which the amount now sanctioned relates.
 - (c) The name of the building society.
 - (d) The amount due to be paid to the Building Society.
 - (e) Details of previous part final withdrawals sanctioned for house building purposes (specific purpose, amount sanctioned, month of drawal).

(E) MOTOR CAR ADVANCE :

- (i) Date of completion of twenty eight years or service by the subscriber.
 - (ii) Actual price of the car.
 - (iii) Whether the withdrawal is for the purchased of a motor Car or for repayment of a Govt. Loan already taken for the purpose, if it is for repayment of loan, specify the amount of loan taken and date and the amount due to be repaid.
9. Reference to Rule or Rules under which the Part Final Withdrawal is sanctioned.
10. Whether the sanction has been accorded by competent authority (viz. authority competent to sanction temporary advance from provident Fund for which special reasons are required) reference to such orders of delegation of powers may be given.

11. The drawing officer, to whom the authority of payment has to be issued by the Accountant General.
12. Treasury or Sub-Treasury at which the amount is to be drawn.

Certified that all the conditions specified in rule or rules quoted in para 9 above have been satisfied.

Sanctioning Authority.

(N.B. If the copy of the sanction is communicated over the signature of an Officer other than the sanctioning authority the designation of the Officer forwarding the sanction should be specified).

**Continued retention of Provident Fund
 money in the Fund after retirement.**

**Finance Department
 Resolution No. PFR/2067/3834/CH,
 dated the 26th July, 1967.**

**Read : Government Resolution, Finance Department
 No. PFR/2067/3834/CH, dated the 15th February,
 1967.**

RESOLUTION

Government of India, Ministry of Finance, Department of Expenditure Office Memorandum No. 41(22) EV/66, dated the 30th May, 1967.

The undersigned is directed to invite a reference to this Ministry No. 41(22) EV/66, dated 10-11-1966 on the above subject, and to say that doubts have been expressed about the exact scope of the aforesaid O.M. The matter has been considered and the undersigned is directed to clarify that the intention behind the O.M. is as under :

- (i) No amount should remain in the Provident Fund beyond 17-12-1967 under the defunct scheme of "Retention of Provident Fund Money in the Fund after retirement" and the entire accumulations should be withdrawn on or before that date in one lump sum. No withdrawal in instalment would be permissible.
- (ii) Interest on such withdrawal should be payable upto the end of the month preceding that in which payment is made. In no case should interest be allowed beyond 30-11-1967. Applications for withdrawal should therefore be sent to the Account Officers concerned well before 17-12-1967".

A copy of the Office Memorandum from the Govt. of India mentioned above should be forwarded to the Departments and Offices of this Govt. for information and guidance.

2. The decision of the Govt. of India should be made applicable in respect of the Bombay General Provident Fund and the Contributory Provident Fund (Bombay) of Government Servants under the rule making control of the Govt. of Gujarat. No amount should remain in the Provident Fund beyond 29-2-1968 and interest on such withdrawal should be payable upto the end of the month preceding that in which payment is made and in case interest would be payable beyond 31-1-68. Applications for withdrawal should therefore be sent to the Account Officers concerned well before 29-9-1968.

Finance Department
Circular No. PFR 1064/2826/CH,
dated the 10th November, 1967.

CIRCULAR

According to rule 7 of Bombay General Provident Fund Rules and Rule 5 of Contributory Provident Fund Rules (Bombay), a nomination is to be filled by a subscriber to the Provident Fund conferring on one or more persons the right to receive the balance at his credit in the event of his death either while in service or before he receives payment etc, and even the nomination so filed becomes invalid in the event of happening of any of the contingencies specified in the Rules. It has been brought to the notice of Government that there are, however, a large number of accounts where the subscribers have not filed nominations, despite specific requests made by the Accounts Officer at the time of issue of account slips and, instances have also come to notice where the subscribers have not made any fresh nomination in the event of happening of any contingencies, which would cause delay in the payment of P.F. Balance where needed. Attention of Heads of Departments and Offices in this connection is also invited to the instructions issued under this department circular No. PFR-1064/172/CH, dated the 31st January, 1964.

In order to avoid procedural delay in the collection of details regarding members of family or in obtaining guardianship certificates, succession certificates etc., before making payment, when it is found necessary, the need for filing the nominations for Provident Fund in the prescribed forms and revising them as and when contingencies arise on the happening of any event rendering the previous nomination partly, or wholly invalid, cannot be over emphasised. The nomination should be in favour of member/s of family (as defined in P.F. Rules) where the subscriber has a family. All the heads of Departments and office are, therefore, requested to bring the contents of this circular to the notice of those Government servants working under them and who are subscribers to any of the two funds mentioned above.

તાણાં વિભાગ

પરિપત્ર નં. પી. એફ. આર. ૧૦૬૪/૨૮૨૬/ચ,
તા. ૧૦મી નવેમ્બર, ૧૯૬૭.

પરિપત્ર

મુંબઈ સામાન્ય પ્રોવિડન્ટ ફંડ નિયમોના નિયમ ૭ અને વર્ધિત પ્રોવિડન્ટ ફંડ નિયમો (મુંબઈ) ના નિયમ ૫ અનુસાર, પ્રોવિડન્ટ ફંડ અયતકારે (Subscriber) નોકરીમાં હોય તે દરમ્યાન અથવા ચુકવણી વગેરે તેને મળે તે પહેલાં તેનું મૃત્યુ થવાના પ્રસંગે અને નિયમોના નિર્દિષ્ટ કોઈપણ આકસ્મિક પ્રસંગ બનતાં, આમ ભરેલું નિયુક્તિપત્ર ગેરકાયદેસર બને તો પણ, તેની જમા સિલક મેળવવાનો એક કે વધારે વ્યક્તિઓને અધિકાર આપતું નિયુક્તિપત્ર ભરવાનું હોય છે. સરકારના ધ્યાન પર લાવવામાં આવ્યું છે કે, હિસાબ સ્લીપ બહાર પાડતી વખતે, હિસાબ અધિકારીની સ્પષ્ટ વિનંતીઓ છતાં, અયતદારોએ નિયુક્ત-પત્રો ભર્યા ન હોય તેવાં સંખ્યાબંધ ખાતાં છે, અને અયતદારોએ કોઈ આકસ્મિક પ્રસંગ બનતાં કોઈ નવી નિયુક્તિ કરી ન હોય એવા પણ દાખલા ધ્યાન પર આવ્યા છે. જેને કારણે જરૂર હોય ત્યાં પ્રોવિડન્ટ ફંડ સિલક ચુકવવામાં ટીલ થશે. બધાં ખાતાં અને કચેરીઓના વડાઓનું આ વિભાગનાં તા. ૩૧મી જાન્યુઆરી ૧૯૬૪ના પરિપત્ર નં. પી. એફ. આર. ૧૦૬૪/૧૭૨/ચ હેઠળ બહાર પાડવામાં આવેલ સૂચનો કરક ધ્યાન દોરવામાં આવે ચે.

ચુકવણી કરતાં પહેલાં, જરૂર જણાય ત્યાં કુટુંબના સભ્યો અંગેની વિગત એકત્ર કરતાં અથવા વાલીપણા-પ્રમાણપત્રો, વારસા પ્રમાણપત્રો વગેરે મેળવવા માટેની કાર્યવાહીમાં થી ટીલ દૂર કરવાં, પ્રોવિડન્ટ ફંડ માટે નિયત ફોર્મમાં નિયુક્ત પત્રો ભરવાના અને અગાઉનાં નિયુક્તિપત્રો અંશતઃ અથવા સંપૂર્ણ રીતે ગેરકાયદેસર થતાં હોય તેવા કોઈપણ પ્રસંગ બનતાં, આકસ્મિક પ્રસંગો ઉભા થાય ત્યારે, તેમને સુધારવાની જરૂરત પર જેટલા ભાર મૂકીએ તેટલો ઓછો છે. અયતદારોને કુટુંબ હોય તો કુટુંબના સભ્ય-સભ્યો (પ્રો. ફં. નિયમોમાં વ્યાખ્યા કર્યા પ્રમાણે) ની તરફેણમાં નિયુક્તિ કરવી જોઈએ. આથી, બધાં ખાતાના તથા કચેરીઓના વડાઓને, તેમના તાબામાં કામગીરી બજાવતા અને ઉપર દર્શાવેલ બે ખંડમાંથી જે અયતદાર હોય તેવા કર્મચારીઓના ધ્યાન પર આ પરિપત્રની વિગતો લાવવા વિનંતી કરવામાં આવે છે.

**Dearness Allowance-Payment of Arrears
in General Provident Fund Accounts.**

**Finance Department
Resolution No. PFR/1067/3572/CH,
dated the 10th January, 1968.**

**Read : (1) Government Resolution, Finance Department
No. VLB-1167-3920-J, dated the 7-11-1967.**

RESOLUTION

The increase in the Dearness Allowance sanctioned under the Government Resolution, Finance Department No. VLB-1167-3920-J, dated the 7th November, 1967, are subject to certain conditions as laid down in para 1 *ibid*. Certain points have been raised in connection with implementation of these orders. The points raised and the decision on these points are indicated below :

(1)	(2)
(1) Whether the arrears credited in the G.P.F. Account will earn interest from 1-12-1967 irrespective of the date of crediting the arrears in the employee's G.P.F. Accounts in respect of Government servants who already held account on 1-12-1967.	Yes, the arrears will earn interest from 1-12-1967 irrespective of the date from which the arrears are credited to the employees respective G.P.F./A/c.
(2) What procedure should be followed for drawal of arrears and crediting it to the G.P.F. Account.	All drawing and disbursing officers should draw the arrears of the D.A. upto 31-10-67 in a separate supplementary bill showing the entire amount as deduction under the G.P.F. Account duly supported by necessary provident fund schedule and present the bills for "NIL" amount at the Try. No other type of arrears should be calculated in these supplementary bills. Similarly, whenever any claim for Pay & Allowances for the period from 1-2-67 to 31-10-67 is preferred for the first time in future the differential amount of dearness allowance on account of enhanced D.A. should also be claimed separately for crediting to Provident Fund Account. The interest from 1-12-67 on those arrears will be calculated at the usual rates and credited in the Provident Fund Accounts by the office of the Accountant General, or the office of the Director of Accounts and Treasuries, as the case may be as and when credits are received in the Provident Fund Account.
(3) In para 1(iii) of the G.R. it has been laid down that the withdrawal will be permitted after 1-4-68 under normal rules. What exactly is the intention in making this provision ?	The orders contained in para 1 (iii) of the G.R. envisage that the arrears credited in the G.P.F. will form an integral part of the Provident Fund A/c of the employee with effect from 1-4-68 and accordingly, with-drawal from the Provident Fund Account either by way of advances or final withdrawal will then be regulated under normal rules on the basis of balance of the integated amount in the Fund.
(4) What procedure should be followed to ensure proper credit of the arrears to the G.P.F. A/c and to provide safe-guard against double claim in respect of Govt. servant who may open G.P.F. A/c at any future date as contemplated in para 1 (iv) and 1 (v) of G.R. of 7-11-1967.	In para 1(iv) & (v) of the G.R. dated 7-11-67, it has been provided that the arrears of Dearness Allowance should be credited to the employees Provident Fund Account as and when those employees open their Provident Fund Accounts. Under the existing rules of the P.F. Account is compulsory only in respect of permanent Government servants while it is optional for the temporary Government servants to join P.F. Scheme. thus the question of drawal of arrears of dearness allowance in respect of such temporary employees will have to be deferred till these employees open Provident Fund Account. In order, therefore, (1) to ensure proper credit of the amount on their joining the Fund; and (2) to provide safeguard against double drawal of the claim all the drawing officers and Audit Officers should follow the following procedure :

(1)

(2)

(a) A register should be maintained by all drawing officers in respect of the employees working in their office during the period from 1-2-1967 to 31-10-67 and who do not hold Provident Fund Account on 1-11-67 (b) The amount due in respect of each employee on account of arrears of the Dearness Allowance accruing under the orders contained in the G.R. of 7-11-67 should be entered against the name of such employee; (c) Necessary note should be taken when the G.P.F. account is opened by the employee and the amount is credited in the G.P.F. A/c. (d) In case the Government Servant is transferred before his joining P.F.A/c, the original office should prefer the claim when the account is opened and should take due note in the register and the necessary intimation should be sent to the employee through the head of the new office. (e) The interest from 1-12-67 in respect of arrears of D.A. will be calculated and allowed by the office of the Accountant General or the office of the Director of Accounts and Treasuries, as the case may be.

- (5) How should arrears of D.A. be paid to the employees covered under the para 1 (vii) of the G.R. The employees covered under para 1 (vii) of the G.R. should be paid arrears of D.A. in each under normal rules and the payment should not be deferred till 1-4-1968.

FINANCE DEPARTMENT
No. PFR.1067/415/CH,
dated the 8th March, 1968.

**Subject : Dearness Allowance payment of arrears
in G.P.F. Accounts.**

To

The Senior Deputy Accountant General,
Rajkot Branch, Rajkot.

Sir,

I am directed to refer to your letter No. TM/C/4(7)/1700, dated the 5th February, 1968 on the subject noted above and to confirm presumptions (i) and(ii) made therein. As regards presumption (iii) I am to state that there will be 2 categories of employees viz.

- (a) Those who become eligible for opening G.P.F. Account before they quit service subsequent to 31st March, 1968, and
- (b) Those who quit service after 31st March, 1968 but before becoming eligible for opening G.P.F. Account.

Provisions with regard to employees who quit service before 31st March, 1968 have been made vide para 1 (vi) of Government Resolution, Finance Department dated the 7th November, 1967. Accordingly, those who cease to be in service before 31st March 1968 are to be paid arrears of Dearness Allowance in cash. Similarly, employees falling in category (b) above may be placed on par with the employees who cease to be in service before 31st March 1968. Since these employees will get arrears without opening the G.P.F. Account the question of payment of interest on arrears will not arise.

As regards employees falling under category (a) above, they will not be eligible to draw arrears of Dearness Allowance unless they open G.P.F. Account. Accordingly, if they quit service without opening G.P.F. Account (eventhough they were eligible to have the account) they will not be entitled to draw arrears of Dearness Allowance and the question of payment of interest on arrears, in their cases, will not arise.

Office of the Accountant General,
Gujarat, Rajkot Branch, Rajkot.

No. TM/C/4(7)/1700,
Dated 5th February 1968.

**Subject : Dearness Allowance-Payment of arrears in
General Provident Fund Accounts.**

Sir,

I am to invite a reference to para 5 of the Government Resolution, Finance Department No. PER-1067-3572-CH, dated 10th January 1968 and to presume:

- (i) that the clarification contained therein is in respect of employees covered by para 1 (iv) of the G. R. dated 7th November 1967 and not para 1 (vii) ibid as shown in the G. R. under reference.
- (ii) that such employees [covered by para 1 (vi) of G. R. dated 7th November 1967] will not be paid any interest on the arrears of D. A. since the arrears are to be paid in cash directly under the normal rules, and,
- (iii) that interest on these arrears will not be payable even in cases of employees who may be quitting service after 31st March 1968 without opening any P.F. Account and in whose cases the arrears are drawn and paid by the Heads of Offices directly to them.

These presumptions may please be confirmed and all the departmental officers instructed suitably.

**Amendments to the standard forms for
claiming final payment of balances in
the provident fund account.**

**FINANCE DEPARTMENT
Resolution No. PFR-1067/3632-CH,
Dated the 28th May, 1968.**

Read : (1) Government Resolution, General Administration Department No. PFR-2461/844/B, dated the 15th November, 1961.

RESOLUTION

Under the orders cited in the preamble three different forms of application for final payment of balances in Provident Fund Account have been prescribed for use by Gazetted Officers, Non-Gazetted Officers and Nominees or any other claimants where no nomination subsists. These forms have been examined in the light of orders contained in Govt. Resolution, Finance Department No. PFR-2067/3834/CH, dated the 15th February, 1967, read with Govt. Resolution, Finance Department No. PFR-2067/3834/CH, dated the 26th July, 1967, which inter-alia provided for the withdrawal of the scheme of continued retention of provident fund money in the fund after retirement. Now that the scheme of continued retention of provident Fund money in the fund amount after retirement has been withdrawn the question whether forms prescribed under Govt. Resolution, General Administration Department No. PFR-2461/844/B, dated the 15th November, 1961 would need revision has been considered and it has been decided that the revised forms appended to this Resolution are accordingly prescribed in consultation with the Accountant General, Gujarat. Request for payment of provident Fund balances should in future be made by claimants in these forms.

FORM "A"

(FOR GAZETTED OFFICERS)

FORM OF APPLICATION FOR FINAL PAYMENT OF BALANCES IN THE.....PROVIDENT FUND ACCOUNT.

To The Accountant General

(through.....(The Head of Office/Department)

Sir,

I am due to retire/have retired/have proceeded on leave preparatory to retirement for.....months/have been discharged/dismissed/have resigned finally from Government service and my resignation has been accepted with effect from..... forenoon/afternoon.

2. I request that the entire amount at my credit with interest due under the rules may be paid to me through.....Treasury/Sub-Treasury. My Provident Fund Account No. is.....

3. A sum of Rs.....(Rupees.....) was last deducted as Provident Fund subscription and recovery on account of refund of advance from my pay bill for the month of.....for Rs.....encashed on..... atTreasury/Sub-Treasury.

*4. My specimen signature, in duplicate, duly attested by another Gazetted Officer of Government, is enclosed.

5. I certify that I have neither drawn any temporary advance nor made any final withdrawal from my Provident Fund Account during the 12 months immediately preceding the date of my quitting service/Proceeding on leave preparatory to retirement or thereafter.

OR

Details of the temporary advances drawn by me/final withdrawal made by me from my Provident Fund Account during the 12 months preceding the date of my quitting service/proceeding on leave preparatory to retirement or thereafter are given below.

Amount of advance Date.

1.

6. I hereby certify that no amount was withdrawal/the following amounts were withdrawn by me from my Provident Fund account during the 12 months immediately preceding the date of my quitting service/proceeding on leave preparatory to retirement of thereafter for payment of Insurance Premia or for the purchase of a new policy.

Amount. Date.

1.

2.

7. The particulars of the Life Insurance Policies financed by me from the Provident Fund which are to be released by you are given below :-

Policy No.	Name of the Co.	Sum assured.
1.		
2.		
3.		
4.		

Yours faithfully,

(Signature)

Station

Date.

Name and Address.

***Foot Note :** Para 4 applies only when payment is desired at a treasury other than the one at the District Head Quarters where the subscriber last served otherwise it may be struck out.

FORM "A"

CERTIFICATE BY THE HEAD OF OFFICE/DEPARTMENT

1. It is certified after due verification with reference to the records in my office, that no temporary advances/final withdrawal was sanctioned to the applicant from his/her provident fund account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter.

OR

2. It is certified after due verification with reference to the records in my office, that the following temporary advances/final withdrawals were sanctioned to and drawn by the applicant from his/her provident fund account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter.

	Amount of advance/withdrawal.	Date	Voucher No.
1.			
2.			

*3. It is certified that no demands/following demands of Government are due for recovery.

4. Certified that he/she has not resigned from Government Service to take up appointment in another department under Central Government or under State Government or under a body corporate owned or Controlled by State.

(Signature of the Head of Office/Department)

***Note :** Certificate No. 3 to be furnished in the case of Contributory Provident Funds only.

FORM 'B'

FOR NON-GAZETTED OFFICERS

FORM OF APPLICATION FOR FINAL PAYMENT OF BALANCES IN THE
.....PROVIDENT FUND ACCOUNT.

To,
The Accountant General,

(Through the Head of Office).

Sir,

I am due to retire/have retired/have proceeded on leave preparatory to retirement for months/have been discharged/dismissed/have resigned finally from Government service and my resignation has been accepted with effect from..... forenoon/afternoon.

2. I request that arrangements may kindly be made to pay the entire amount at my credit with interest due under the rules.

3. My Provident Fund Account No. is..... I desire to receive payment through my office/through the.....Treasury/Sub-Treasury. *Particulars of my personal marks of identification left hand thumb and finger impressions (in the case of illiterate subscribers) and specimen signature (in the case of literate subscribers) in duplicate, duly attested by a Gazetted Officer of the Government are enclosed.

4. The under mentioned life Insurance Policies financed by me from my Provident Fund Account may kindly be released.

Policy No.	Name of the Co.	Sum assured.
1.		
2.		
3.		
4.		

Yours faithfully,

(SIGNATURE)

State : Name.....

Date : & Address.....

*FOOT NOTE : This applies only when payment is not desired through the Head of Office.

(FOR USE BY HEADS OF OFFICES)

Forwarded to the Accountant General/.....for necessary action.

2. The Provident Fund Account No. of Shri/Smt./Kumari.....
(as verified from the Statements furnished to him/her from year to year) is.....

3. He/She has finally retired/will retire/has proceeded on leave preparatory to retirement for.....months/has been discharged/dismissed/has resigned finally from Government service and his/her resignation has been accepted with effect from..... forenoon/afternoon.

4. 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 advance Rs.....

5. Certified that he/She was neither sanctioned any temporary advance nor any final withdrawal from his/her provident fund account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter.

OR

Certified that the following temporary advance/final withdrawals were sanctioned to him/her and drawn from his/her provident fund account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter.

Amount of advance/withdrawal.	Date	Voucher No.
1.		
2.		

6. Certified that no amount was withdrawn/the following amounts were withdrawn from his/her provident fund account during the 12 months immediately preceding the date of his/her quitting service/proceeding on leave preparatory to retirement or thereafter for payment of Insurance Premia or for the purchase of a new policy.

Amount	Date	Voucher No.
1.		
2.		

7. It is certified that no demands of Government are due for recovery.
following demands

8. Certified that he/she has not resigned from Government service to take up appointment in another department under Central Government or under a State Government or under a body corporate owned or controlled by State.

(Signature of Head of Office/Department)

***Note :** Certificate No. 7 to be furnished in the case of contributory provident **Funds Only.**

FORM 'C'

FORM OF APPLICATION FOR FINAL PAYMENT OF BALANCES IN THE PROVIDENT FUND ACCOUNT OF A SUBSCRIBER TO BE USED BY THE NOMINEES OR ANY OTHER CLAIMANTS WHERE NO NOMINATION SUBSISTS.

To,

The Accountant General,

.....

(Through the Head of Office)

Sir,

It is requested that arrangements may kindly be made for the payment of the accumulations in the.....Provident Fund Account of Shri/Smt.
The necessary particulars required in this connection are given below :-

1. Name of the Government servant.
2. Date of birth.
3. Post held by the Govt. Servant.
4. Date of death.
5. Proof of death in the form of a death certificate issued by the municipal authorities etc., if available.
6. Provident Fund Account No. allotted to the subscriber.
7. Amount of Provident Fund money standing to the credit of the subscriber at the time of his death, if known.
8. Details of the nominees alive on the date of death of the subscriber if a nomination subsists.

Name of the nominee.	Relationship with the subscriber	Share of the nominee.
1.		
2.		
3.		
4.		

9. In case of the nomination is in favour of a person other than a member of the family, the details of the family if the subscriber subsequently acquired a family.

Name	Relationship with the subscriber.	Age on the date of death.
1.		

- 10. In case no nomination subsists, the details of the surviving members of the family on the date of death of the subscriber. In the case of a daughter or of a daughter of a deceased son of the subscriber, married before the death of the subscriber, it should be stated against her name whether her husband was alive on the date of death of the subscriber.

Name	Relationship with subscriber.	Age on the date of death.
1.		
2.		
3.		

- 11. In the case of amount due to a minor child whose mother (widow of subscriber) is not a Hindu, the claim should be supported by Indemnity Bond or Guardianship certificate, as the case may be.

- 12. If the subscriber has left no family and no nomination subsists, the names of persons to whom the Provident Fund money is payable (to be supported by letters of probate or succession certificate etc.)

Name	Relationship with subscriber.	Address
1.		
2.		
3.		

- 13. Religion of the claimants.)

- 14. The payment is desired through the Office of...../through the..... Treasury/Sub-Treasury. In this connection, the following documents duly attested by a Gazetted Officer in service/Magistrate are attached.

- (i) Personal marks of identification.
- (ii) Left/Right hand thumb and finger Impressions (In the case of illiterate claimants).
- (iii) Specimen signatures in duplicate (In the case of literate claimants.)

Yours faithfully,

Station :

(Signature of claimant)

Date :

Full name and Address.

***Foot Note :** This applies only when payment is not desired through the Head of Office.

(FOR USE OF HEAD OF OFFICE/DEPARTMENT).

Forwarded to the Accountant General for necessary action. The particulars furnished above have been duly verified.

2. The Provident Fund Account No. of Shri/Smt./Kumari..... (as verified from the annual statements furnished to him/her) is.....

3. He/She died on A death certificate issued by the Municipal authorities has been produced/is not required in this case as there is not doubt about his/her death.

4. The last fund deduction was made from his/her pay for the month of drawn 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 advance Rs.

5. Certified that he/she was neither sanctioned any temporary advance nor any final withdrawal from his/her Provident Fund Account during the 12 months immediately preceding the date of his/her death.

OR

Certified that the following temporary advances/final withdrawals were sanctioned to him/her and drawn from his/her provident fund account during the 12 months immediately preceding the date of his/her death.

Amount of advances/ withdrawals	Date and place of encashment.	Voucher No.
1.		
2.		

6. Certified that no amount was withdrawn/the following amounts were withdrawn from his/her provident fund account during the 12 months immediately preceding the date of his/her death for payment of insurance premia or for the purchase of a new policy.

Policy No. & Name of the Company.	Amount	Date	Voucher No
1.			
2.			
3.			

7. It is certified that No demands of Government are due for recovery, following demands

8. It is certified that no advance/following advance is sanctioned in terms of Finance Department, Government Resolution No. 1069/33, dated 6-10-1963, as amended from time to time.

Signature of Head of Office /Department.

Note : Certificate No. 7 to be furnished in the case of Contributory Provident Fund only.

**Rates of compulsory subscribed to the
General Provident Fund Raising of--**

**Finance Department
Circular No. BVN-2467/C/16-CH,
Dated the 29th May, 1968.**

CIRCULAR

Under the existing provisions of Rule 4, 5 and 10 of Bombay General Provident Fund Rules as amended under Government Resolution, Finance Department No. PFR-2064/3308-CH, date the 14th November, 1964 contribution to the fund at the rate of 6-¹/₄% of pay of the Government Servant in superior service is compulsory for all the permanent Government servants who are eligible to subscribe to the Fund whereas it is optional for those who have completed one year of service. Besides, the minimum amount of subscription for a Government servant in inferior service has been prescribed at four rupees if his pay is less than Rs. 75/- per month, and at Rs. five if his pay is Rs. 75 or more per month. The question of reviewing these provisions was under the consideration of Government for some time past. Government, after careful consideration, have decided that the provisions contained in the aforesaid rules should be modified and the compulsory rates of contributions to the Provident Fund should be as under :-

Category of Govt. Servant	Rate of subscription.
Class IV	8% of pay
Govt. servants in superior service whose pay is upto Rs. 250/- p.m.	8% of pay
Govt. Servants in superior service whose pay is more than Rs. 250/- p.m., but upto Rs. 800/- p.m.	10% of pay
Officers drawing pay more than Rs. 800/- p.m.	12% of pay

Government is further pleased to direct that those Government Servants/ Officers who may not be permanent, but who have put in 3 years continuous service should also be required to subscribe compulsorily to the General Provident Fund.

The above orders should be made applicable from the 1st June, 1968 i.e. deduction at the above rates should be effected from the salary for the month of June 1968 payable on the 1st July, 1968.

Necessary amendments to the Bombay General Provident Fund Rules shall be made in due course.

**Finance Department
Circular No. BVN-2468/1412/CH,
Dated the 17th June, 1968.**

CIRCULAR

Under Government Circular Finance Department No. BVN-2467/C/16/CH, dated the 29th May 1968 it has been laid down that those Government servants/Officers who may not be permanent, but who have put in 3 years continuous service should be required to subscribe compulsorily to the General Provident Fund. Before admission to Provident Fund and commencement of General Provident Fund subscription, the following formalities are to be fulfilled by the various drawing/departamental officers :

- (i) Submission of application in the prescribed form to the Accounts Officer by the head of the Officer/Drawing Officer.
- (ii) Allotment of General Provident Fund account No. by the Accounts Officer in receipt of such application.

On receipt of such allotment of General Provident Fund account No. G.P.F. subscriptions are to be started. All the departmental/drawing officers are accordingly requested to send to the Seneior Deputy Accountant General, Rajkot (Director of Accounts and Treasuries, Ahmedabad, in the case of class IV Government Servants) the applications for admission to General Provident Fund in the prescribed form in respect of all such Government Servants. The recovery towards General Provident Fund is to be effected only after getting the General Provident Fund account No. from the Senior Deputy Accountant General, Rajkot (Director of Accounts and Treasuries in the case of class IV servants) in accordance with the rates, prescribed by Government in the circular cited above.

All departmental drawing officers are requested to follow the above instructions scrupulously.

Eligibility of temporary employees transferred from Central Government to State Government or from one Department to another Department.

**Finance Department
Circular No. PFR-2468/GO133/CH,
Dated the 28th June, 1968.**

CIRCULAR

Under Government Circular, Finance Department No. BVN-2467/C/16/CH, dated the 29th May, 1968, all temporary Government Servants after a continuous service of three years are required to subscribe compulsorily to the General Provident Fund.

2. A doubt has been raised whether persons transferred to a new post under Government from service under the Central Government or in another department of the state Government, should be required to subscribe compulsorily to General Provident Fund immediately on joining the new post under Government or after completion of three year's continuous service.

3. It is clarified that in such cases, the service under the Central Government or in the previous department of the State Government, as the case may be, should be treated as continuous service for eligibility to subscribe to the General Provident Fund in terms of Govt. Circular, Finance Department No. BVN-2467/C/16/CH, dated the 29th May, 1968, and the person concerned should be permitted to subscribe to the General Provident Fund immediately on his joining the new post, if the amount standing to his credit is transferred to new post in terms of rule 32 of Bombay General Provident Fund Rules. The past cases decided otherwise should not be reopened.

કેન્દ્રીય સરકારમાંથી સજ્ય સરકારમાં અથવા એક
ખાતામાંથી બીજા ખાતામાં બદલી કરતા હંગામી
કર્મચારીઓની પાત્રતા.

નાણાં વિભાગ
પરિપત્ર નંબર પી.એફ.આર.-૨૪૬૮-જી.એ.આઈ-૩૩-ચ,
તા.૨૮મી જૂન, ૧૯૬૮.

પરિપત્ર

નાણાં વિભાગના તા. ૨૮મી મે, ૧૯૬૮ના સરકારી પરિપત્ર નં. બી. વી. એન.-૨૪૬૭-સી-૧૬-ચ, અનુસાર, બધા
હંગામી સરકારી કર્મચારીઓએ ત્રણ વર્ષની સળંગ નોકરી બાદ, જનરલ પ્રોવિડન્ટ ફંડ ફરજિયાત ફાળો ભરવાનો રહે છે.

૨. કેન્દ્રીય સરકાર હેઠળની નોકરીમાંથી રાજ્ય સરકાર હેઠળ નવી જગ્યા પર રાજ્ય સરકારના બીજા ખાતામાં બદલી કરાતી
વ્યક્તિઓએ, રાજ્ય સરકાર હેઠળ નવી જગ્યા પર જોડાતાં તરત અથવા ત્રણ વર્ષની સળંગ નોકરી પૂરી થયા પછી, જનરલ પ્રોવિડન્ટ
ફંડ ખાતે ફરજિયાત ફાળો ભરવાનો રહે છે. કે કેમ તે અંગે શંકા ઉઠાવવામાં આવી છે.

૩. આ બાબતમાં સ્પષ્ટતા કરવામાં છે કે, આવા કેસોમાં, યથાપ્રસંગ કેન્દ્રીય સરકાર હેઠળની અથવા રાજ્ય સરકારના
આગાઉના ખાતામાંની નોકરીને, નાણાં વિભાગના ૨૮મી મે, ૧૯૬૮ના સરકારી પરિપત્ર નં. બી.વી. એન.-૨૪૬૭-સી-૧૬-ચ,
ના અર્થમાં જનરલ પ્રોવિડન્ટ ફંડ ખાતે ફાળો ભરવાની પાત્રતા માટેની સળંગ નોકરી તરીકે ગણવી અને સંબંધિત વ્યક્તિને, તેના
નામે જમા રહેતી રકમ મુબઈ જનરલ પ્રોવિડન્ટ ફંડ નિયમોના નિયમ ૩૨ના અર્થમાં નવી જગ્યા ખાતે તબદીલ કરવામાં આવે, તો
સંબંધિત વ્યક્તિ નવી જગ્યા પર જોડાય કે તરત જનરલ પ્રોવિડન્ટ ફંડ ખાતે ફાળો ભરવાની પરવાનગી આપવી. બીજી રીતે નિર્ણય
લેવાઈ ચૂકેલા જૂના કેસો ફરી બોલાવા નહિ.

**Elimination of delays in payment of P.F.
Balances to dependantes of deceased
subscriber.**

**Finance Department
Circular No.PFR-1068/1375-CH,
Dated the 24th July, 1968.**

CIRCULAR

Under rules 31 (1) of the Bombay General Provident Fund Rules and the corresponding provisions under Rule 27(1) of the Contributory Provident Fund Rules (Bombay) when the amount standing to the credit of a subscriber in the fund becomes payable, it is the duty of the Accounts Officer to make payment of the amount on receipt of Written application in this behalf from the person who claims payment of the amount. IN the case of employees other than Clas-IV employees the term "Accounts Officer" menas the Accountant General, Gujarat State, Rajkot Branch, Rajkot, whereas in the case of Class-IV servants the term "Accounts Officer" means Director of Accounts and Treasuries, Gujarat State Ahmedabad.

2. It has been observed that in the case of subscriber whose account is maintained by the Accountant General/Director of Accounts and Treasuries and who dies while in Service the payment of the amount due to the nominee/nominees is some times delays for the reason that the intimation about the death of the subscriber is not received by the Accounts Officer concerned promptly and there is also delay in submission of the required applications by the nominee/nominees. To obviate and reduce such delays all departments and heads of Deaprtments are requested to direct the offices under them to take the following steps:

- (i) Intimation about the death of a subscriber while in service should be sent to the Accounts Officer promptly to enable him to initiate action for completion of the Provident Fund Account. The Accounts Officer may at the same time be requested to inform the heads of office/Department the details of nomination etc. made by the deceased subscriber.
- (ii) Action should be taken to get the application for final payment of provident Fund money from the nominee/family member of the subscriber for submission to the Accounts Officer without waiting for the legal heirs to initiate action.

મૃત્યુ પામેલ બચતદારનાં આશ્રિતોએલે પ્રોવિડન્ટ ફંડની
બાકી સિલક ચૂકવવામાં થતો વિલંબ ટાળવા બાબત.

નાણાં વિભાગ

પરિપત્ર નંબર પી.એફ.આર.-૧૦૬૮-૧૩૭૫-ચ,

તા. ૨૪મી ડિસેમ્બર, ૧૯૬૮.

પરિપત્ર

મુબઈ સામાન્ય પ્રોવિડન્ટ ફંડ નિયમોના નિયમ ૩૧(૧) અને વર્ધિત પ્રોવિડન્ટ ફંડ નિયમો (મુબઈ) ના નિયમ ૨૭(૧) હેઠળની તેને મળતી આવતી જોગવાઈઓ અનુસાર, બચતદારના ખાતે ફંડમાં જમા રકમ ચૂકવવા જોગ થાય, ત્યારે રકમ ચૂકવવા અંગે હકદાવો કરતી વ્યક્તિની આ અંગેની લેખિત અરજી મળેથી રકમ ચૂકવવાની હિસાબ અધિકારીની ફરજ છે. વર્ગ-જના કર્મચારીઓ સિવાયના બીજા કર્મચારીઓની બાબતમાં "હિસાબ અધિકારી" એ શબ્દ પ્રયોગના અર્થ એકાઉન્ટન્ટ જનરલ, ગુજરાત રાજ્ય, રાજકોટ શાખા, રાજકોટ જ્યારે વર્ગ-જના કર્મચારીઓની બાબતમાં "હિસાબ અધિકારી" એ શબ્દ પ્રયોગનો અર્થ હિસાબ અને તિજોરી નિયામક, ગુજરાત રાજ્ય, અમદાવાદ એમ થાય છે.

૨. એવું જોવામાં આવ્યું છે કે, જેમનું ખાતું એકાઉન્ટન્ટ જનરલ, હિસાબ અને તિજોરી નિયામક દ્વારા રાખવામાં આવતું હોય અને નોકરી દરમિયાન જે મૃત્યુ પામે, તેવા બચતદારના મૃત્યુની જાણ હિસાબ અધિકારીને જલ્દી થતી નહીં હોવાના કારણસર, નિયુક્ત નિયુક્તોની નીકળતી લેણી રકમ ચૂકવવામાં કેટલીકવાર વિલંબ થતો હોય છે. અને નિયુક્ત-નિયુક્તો દ્વારા જરૂરી અરજીઓ મોકલવામાં પણ વિલંબ થતો હોય છે આવો વિલંબ દૂર કરવા અને ઘટાડવા બધા વિભાગો અને બધાં ખાતાના વડાઓને તેમના તાબાની કચેરીઓને નીચેના પગલાં લેવાનું ફરમાવવા વિનંતી છે.

- (૧) હિસાબ અધિકારી પ્રોવિડન્ટ ફંડ હિસાબ પૂરો કરવા માટેની કાર્યવાહી શરૂ કરી શકે તે માટે તેમને નોકરી દરમિયાન બચતદારના થયેલા મૃત્યુની જાણ કરવી. સાથોસાથ હિસાબ અધિકારીને, મરનાર બચતદારે કરેલી નિયુક્તિ, વગેરે વિગતોની કચેરી ખાતાના વડાઓને જાણમ કરવા વિનંતી કરવી.
- (૨) કાયદેસરના વારસો કાર્યવાહી શરૂ કરે તેની રાહ જોયા વગર, બચતદારના નિયુક્તિ કુટુંબના સભ્યો પાસેથી, પ્રોવિડન્ટ ફંડના નાણાંની આખરી ચૂકવણી માટે હિસાબ અધિકારીને મમોકલવાની અરજી મેળવવાની કાર્યવાહી કરવી.

Grant of final withdrawal from G.P.F. for
performance of "Betrothal Ceremony"

Finance Department
Circular No.PFR-2068/3053-CH,
Dated the 20th August, 1968.

CIRÇULAR

Under clause (b) of rule 15-A (2) of the Bombay General Provide Fund Rules a withdrawal from the G.P.F. is admissible for meeting the expenditure in connection with the marriage of a son or a daughter the subscriber, and if he has no daughter of any other female relation dependent on him. A doubt has arisen whether "betrothal ceremony" should be treated as a part of marriage for the purpose of withdrawal from G.P. Fund.

2. The matter has accordingly been examined and it has been decided that 'betrothal ceremony' should be treated as part of the marriage and that there is no objection to the withdrawal being allowed on the occasion.

3. As clarified in para 2 (i) of this department Circular NO. PFR-2066/GI/8-CH, dated the 15th February, 1966 only one final withdrawal from the G.P.F. is allowed for the same purpose. Thus a subscriber who has taken a withdrawal for 'betrothal ceremony' becomes ineligible for another withdrawal on the occasion of the marriage ceremony. With a view to avoid undue hardship to the subscriber it has been decided that a subscriber shall be permitted to make a final withdrawal both on the occasion of the betrothal ceremony and the marriage ceremony. Each occasion be treated as separate purpose for the purpose of Rule 15-B (1) of the Bombay General Provident Fund Rules.

4. The principal mentioned in para 2 and 3 above shall also apply to advances for marriages under sub-clause (iii) of clause (a) of Rule 14 (1) of Bombay General Provident Fund Rules.

These orders will apply, **mutatis mutandis** to withdrawals from the Contributory Provident Fund Rules (Bombay) under Rule 14-B (1) of the G.P.F. Rules (Bombay).

Below copy of Government of India,
Ministry of Defence, New Delhi, NO.A/
02697/AG/PS3(C)/S/D (clv. II) dated the
20th May, 1968, Regarding contribution
towards Provident Funds in respect of
Reservist called up for active service.

Finance Department,
NO. PFR/1068/81/CH.
Dated the 22nd November, 1968.

No.A/02697/AG/PS3(c)/345/S/D/(CIV. II)
Government of India
Ministry of Defence, New Delhi,
Dated the 20th May, 1968. Vaisakha 30, 1890.

OFFICE MEMORANDUM

**Subject : (1) Contribution Toward Provident Funds In
Respect Of Reservist Called Up For Active
Service.**

The undersigned is directed to say that the question regarding contribution by the reservists to the various Provident Funds including contributory Provident Funds during the period they remain in active service has been under examination for some time past. It has been decided that :

- (a) the reservists who were contributing to the 10 FWP Fund or any other contributory fund prior to their being called for colour service will be allowed to continue to do so during the period they remain in active service.
- (b) the reservists who are recalled for colour service will have the option to-
 - (i) have increased pension on the basis of the recalled colour service provided are entitled to the increased pension under the Rules;
 - (ii) have Govt. contribution to the 10 FWP Fund or any other contributory Fund during the period of recalled colour Service. If they were contributing it prior to recall vide clause (a) above. In that case they will not be entitled to any in

crease in pension on the basis of their recalled colour Service.(c) reservists who are recalled to colour directly and do not have old AFPP Fund Account still alive will become members of AFPP Fund on completion of one years colour service after recall;

- (d) reservists who are recalled to colours directly and whose old AFPP Fund accounts are still alive may continue to subscribe to that fund during the period of recalled service. In case they opt for finally setting the old AFPP Fund on accounts, they will become members of the AFPP Fund in Accordance with clause (c) above.
- (e) there no provisional recoveries of subscription to the AFPP Fund have been made, no arrears on account of Subscription will be recovered.

*2 These instructions will applicable Mutatis Mutandis to reservists employees on Semi-Government organisations, Public under taking, and State Governmnts.

3. This office Memorandum issued with the concurrence of the Ministry of Finance (Defence) vide their U.O. No. 234 Pen of 1967 and u.o. No. 5417/Pen of 1968.

Sd/
(S. J. AHLUWALIA)
UNDER SECRETARY TO THE
GOVERNMENT OF INDIA.

**Grant of Final withdrawals from the
General Provident Fund Rules for meet-
ing the expenses of the higher/technical
education - clarification regarding.**

**Finance Department
Circular NO. PFR-2468/2879-CH,
Dated the 2nd December, 1966.**

CIRCULAR

Under clause (a) (i) & (ii) of Rules 15 A(1) of the Bombay General Provident Fund Rules advance/withdrawal are admissible for the purpose of meeting the expenses of the higher/technical education of children of Govt. servants. In this connection enquiries are received from time to time as to which courses qualify for advances/withdrwals under the provisions made in the Bombay General Provident Fund Rules. Government is pleased to clarify that courses detailed below should be treated as approved courses for these purpose provided that the course of study is of not less than three years duration and is beyond the High School stage :

- (a) Dipoma Courses in the various fields of Engineering and Technology e.g. Civil Engineering, mechanical Engineering, Electrical Engineering Tele communication/Radio engineering, Metallurgy, Automobile Enginnering, Textile Technology, Leath Technology, Chemical Technology, printing Technology, etc. Conducted by recognised technical instatutions;
- (b) Degree courses in the various fields of Engineering and Technology, e.g. Civil Engineering, Mechanical Engineering, Electrical Engineering, Tele Electrical Communica-tion Engineering and Electronics. Mining Engineering, Metalluary, Aeronautical Engineering, Chemical Engineering, Texile Technology, Leather technology, Pharmacy Ceramics etc. conducted by Universities and recognised technical Institutions.

- (c) Post-Graduate courses in the various fields of Engineering and Technology conducted by the Universities and recognised institutions.
- (d) Degree and Diploma courses in Architecture, Town Planning and allied fields conducted by recognised institutions;
- (e) Diploma and certificate courses in commerce conducted by recognised institutions;
- (f) Diploma courses in the management conducted by recognised institutions;
- (g) Degree courses in Agriculture, Veterinary Science and allied subjects conducted by recognised Universities and institutions;
- (h) Courses conducted by Junior Technical Schools;
- (i) Courses conducted by Industrial Training Institutions under the Ministry of Labour and Employment (DGE&T)
- (j) Degree and Diploma courses in Art/Applied Art and Allied subjects conducted by recognised institutions;
- (k) Draftsmanship courses by recognised institutions,
- (l) Medical courses;
- (m) All Degree courses in recognised colleges.

2. These orders will also apply **Mutatis Mutandis** to Withdrawals/advances permissible under "Contributory Provident Fund Rules (Bombay)".

3. Formal amendments to the above clarificatory orders will be carried in the Bombay General Provident Fund Rules in due courses.

અંગ્રેજી પરિપત્ર નં. પી. એફ. આર./૨૪૬૮/૨૮૭૯/ચ,
તા. ૨જી ડીસે. ૧૯૬૮ અધિકૃત ગુજરાતી ભાષાંતર
ઉચ્ચ ટેકનિકલ શિક્ષણના ખર્ચને પહોંચી વળવાના હેતુ માટે મુબઈ જનરલ પ્રોવિડન્ટ
ફંડ નિયમોમાં કરેલી જોગવાઈઓ હેઠળ કયા અભ્યાસક્રમોને પેશગી/ઉપાડ માટે પાત્ર ગણાવા તે અંગે વખતોવખત પૂછપરછ થયા
કરે છે. અભ્યાસક્રમ ત્રણ વર્ષથી ઓછી મુદતનો ન હોય અને હાઈસ્કૂલની કક્ષાથી ઉપરનો હોય તે શરતે નીચે વિગતવાર જણાવેલા
અભ્યાસક્રમોને આ હેતુઓ માટે મમાન્ય અભ્યાસક્રમો તરીકે ગણવા એવી સરકાર આવી સ્પષ્ટતા કરે છે :-

ભાષાંતર વિભાગ

પરિપત્ર નં. પી.એફ.આર. ૨૪૬૮/૨૮૭૯-ચ,
તા. ૨જી ડિસેમ્બર ૧૯૬૮.

પરિપત્ર

સરકારી કર્મચારીઓનાં સંતાનનેના ઉચ્ચ/ટેકનિકલ શિક્ષણના ખર્ચને પહોંચી વળવાના હેતુ માટે મુબઈ જનરલ પ્રોવિડન્ટ ફંડ નિયમોના નિયમ ૧૫-ક(૧)ના ખંડ ક(૧) અને (૨) હેઠળ પેશગી/ઉપાડ મળી શકે છે. આ બાબતમાં, મુબઈ જનરલ પ્રોવિડન્ટ ફંડ નિયમોમાં કરેલી જોગવાઈઓ હેઠળ કયા અભ્યાસક્રમોને પેશગી/ઉપાડ માટે પાત્ર ગણાવા તે અંગે વખતોવખત પૂછપરછ થયા કરે છે. અભ્યાસક્રમ ત્રણ વર્ષથી ઓછી મુદતનો ન હોય અને હાઈસ્કૂલની કક્ષાથી ઉપરનો હોય તે શરતે નીચે વિગતવાર જણાવેલા અભ્યાસક્રમોને આ હેતુઓ માટે મમાન્ય અભ્યાસક્રમો તરીકે ગણવા એવી સરકાર આવી સ્પષ્ટતા કરે છે :-

- (ક) માન્ય ટેકનિકલ સંસ્થાઓ દ્વારા ચલાવાતા, ઈજનેરી અને ટેકનોલોજીનાં જુદાં જુદાં ક્ષેત્રોના રિપ્લોમાં અભ્યાસક્રમો, દા. ત. સિવિલ ઈજનેરી, યંત્ર-ઈજનેરી, વીજળી ઈજનેરી, ટેલિ-કોમ્યુનિકેશન/રેડિયો ઈજનેરી, ધાતુ વિજ્ઞાન, ઓટોમોબાઈલ કાપડવણાટ-ટેકનોલોજી, ચર્મ-ટેકનોલોજી, મુદ્રણ ટેકનોલોજી, વગેરે ;

- (ખ) યુનિવર્સિટીઓએ માન્ય ટેકનિકલ સંસ્થાઓ દ્વારા ચલાવાતા, ઈજનેરી અને ટેકનોલોજીના જુદાં જુદાં ક્ષેત્રોના ડિગ્રી અભ્યાસક્રમો, દા. ત. સિવિલ ઈજનેરી, યંત્ર-ઈજનેરી, વીજળી ઈજનેરી, ટેલી-ઈલેક્ટ્રીકલ-કોમ્યુનિકેશન ઈજનેરી અને ઈલેક્ટ્રોનિક્સ, ખનિજ-ઈજનેરી ધાતુવિજ્ઞાન, વિમાન (aeronautical) ઈજનેરી, રસાયણ-ઈજનેરી, કાપડવાણાટ-ટેકનોલોજી, ચર્મ-ટેકનોલોજી, ફોર્સિ, માટીકામ, વગેરે, વગેરે ;
- (ગ) યુનિવર્સિટીઓ અને માન્ય સંસ્થાઓ દ્વારા ચલાવાતા ઈજનેરી અને ટેકનોલોજીનાં જુદાં જુદાં ક્ષેત્રોના અનુસ્નાતક અભ્યાસક્રમો ;
- (ઘ) માન્ય સંસ્થાઓ દ્વારા ચલાવાતા સ્થાપત્ય, નગર આયોજન અને આનુષંગિક ક્ષેત્રોના ડિગ્રી અને ડિપ્લોમાં અભ્યાસક્રમો ;
- (ચ) માન્ય સંસ્થાઓ દ્વારા ચલાવાતા વાણિજ્યના ડિપ્લોમાં અને પ્રમાણપત્ર અભ્યાસક્રમો ;
- (છ) માન્ય સંસ્થાઓ દ્વારા ચલાવાતા ધંધાકીય વ્યવસ્થાના ડિપ્લોમાં અભ્યાસક્રમો ;
- (જ) માન્ય યુનિવર્સિટીઓ અને સંસ્થાઓ દ્વારા ચલાવાતા ખેતી, પશુ-રોગવિજ્ઞાન અને આનુષંગિક વિષયોના ડિગ્રી અભ્યાસક્રમો ;
- (ઝ) જુનિયર ટેકનિકલ શાળાઓ દ્વારા ચલાવાતા અભ્યાસક્રમો ;
- (ટ) મજુર અને રોજગાર મંત્રાલય (રોજગાર અને તાલીમના ડાયરેક્ટર જનરલ) હેઠળની ઔદ્યોગિક તાલીમ સંસ્થાઓ દ્વારા ચલાવાતા અભ્યાસક્રમો ;
- (ઠ) માન્ય સંસ્થાઓ દ્વારા ચલાવાતા કલા/પ્રયોજિત કલા અને આનુષંગિક વિષયોના ડિગ્રી અને ડિપ્લોમાં અભ્યાસક્રમો ;
- (ડ) માન્ય સંસ્થાઓ દ્વારા ચલાવાતા નકશાગરી (Draftsmanship) અભ્યાસક્રમો ;
- (ઢ) તબીબી અભ્યાસક્રમો ;
- (ત) માન્ય કોલેજોના બધા અભ્યાસક્રમો ;

૨. આ હુકમ, “વર્ધિત પ્રોવિડન્ટ ફંડ (મુબઈ)” હેઠળ મળી શકતા ઉપાડ/પેશગી ઘટતા ફેરફાર સાથે લાગુ પડશે.

૩. સ્પષ્ટતા કરતાં, પરના હુકમમાં કરેલા સુધારા, યોગ્ય સમયે, મુબઈ જનરલ પ્રોવિડન્ટ ફંડ નિયમોમાં કરી લેવામાં આવશે.

સામાન્ય ભવિષ્યનિધિમાંથી તથા કોન્ટ્રીબ્યુટરી પ્રોવિડન્ટ ફંડમાંથી ચૌલકર્મ તથા મમોસ્તા માટે પેશગી.

તા. ૩૧ ડીસેમ્બર, ૧૯૬૮.

પરિષ્ક્રમ ક્રમાંક : ભ.વ.ન.-૨૪૬૨-૭૧૯-૨,

તા. ૩૧ ડીસેમ્બર, ૧૯૬૮.

પરિષ્ક્રમ

મુબઈ સામાન્ય ભવિષ્યનિધિના ક્રમાંક : ૧૪ તથા કોન્ટ્રીબ્યુટરી ફંડ (મુબઈ) ના નિયમ ૧૨ અનુસાર ખાતેદારને તેના આશ્રિતોના લગ્ન, મરણ, આદિ પ્રસંગોના વિધિ કરવા માટે મોભીને અનુરુપ અનિવાર્ય ખર્ચ કરવા સારું પેશગી કરવા માટેની જોગવાઈઓ કરવામાં આવેલ છે. ઉક્ત પ્રસંગોમાં ચૌલકર્મ તથા મોસાળાનાં ખર્ચ અંગેના પ્રસંગોનો સમાવેશ થાય છે કે કેમ તે વિષે શંકા ઉપસ્થિત કરવામાં આવેલ હતી. કાળજીભરી વિચારણાના અંતે એવું નક્કી કરવામાં આવેલ છે કે, સામાન્ય ભવિષ્યનિધિમાંથી મોસાળું તથા ચૌલકર્મના પ્રસંગોએ ખાતેદારને જ ખર્ચ કરવો પડે તે ખર્ચને પહોંચી વળવા માટે પણ પેશગી મંજૂર કરવા.

આ નિયમો કોન્ટ્રીબ્યુટરી પ્રોવિડન્ટ ફંડ (મુબઈ)ને પણ લાગુ પાડવામાં આવે છે.

સામાન્ય ભવિષ્યનિધિ અને કોન્ટ્રીબ્યુટરી પ્રોવિડન્ટ ફંડ (મુબઈ) માં જરૂરી સુધારાઓ હવે પડી કરવામાં આવશે.

**Advances from the General Provident
Fund for "Chaul Kirm" (चौलकर्म) and
"Mosalun" (मोसालुं)**

**Finance Department,
Circular NO. BVN-2468/719-CH,
Dated the 3rd December, 1968.**

CIRCULAR

Under provisions of Rule No. 14 of the Bombay General Provident Fund Rules and Rule No. 12 of the Bombay Contributory Provident Fund Rules (Bombay) the subscribers are allowed the advances for the purposes of incurring obligatory expenses according to the status of the applicant in connection with marriages, funerals or other ceremonies of persons actually dependent upon him. A doubt has been arisen whether the expenses incurred for the ceremonies of "Chaul Kirm" (चौलकर्म) and "Mosalun" (मोसालुं) should be considered for the purposes of the advances. After careful consideration, Government is pleased to decide that the advances under the above rules should be made applicable to meet the expenses incurred for the ceremonies of "Chaul Kirm" (चौलकर्म) and "mosalun" (मोसालुं).

This provision will also be applicable to the Contributory Provident Fund Rules (Bombay).

Necessary amendments will be made in B.G.P.F. and C.P.F. (Bombay) in due course.

**Below copy of Office Memorandum No.
F.40(5)-EV/67, dated the 14th February,
1968, received from the Ministry of
Finance, Department of Expenditure,
regarding Release of life Insurance
Policies without a formal deed of
reassignment.**

**Finance Department,
No. PFR/1068/12-G.O.I./CH,
Dated the 28th January, 1969.**

**No. F.40(5)-EV/67.
Government of India.
Ministry of Finance Department of Expenditure, New Delhi,
the 14th February, 1968.**

OFFICE MEMORANDUM

**Sub : (1) Release of Life Insurance Policies without a
formal deed of reassignment.**

The undersigned is directed to invite a reference to paragraph 13 of the Office Memorandum, explanatory of Government Provident Fund Rules *vis-a-vis* the law on the subject as reproduced in Appendix-B to the General Provident Fund (Central Services) rules, 1960, wherein it has been clarified that where the amount of insurance policy is small and the claimant is the widow or the child of the subscriber and where there is other evidence to show that she is the heir to the estate of the subscriber such as the fact that the rest of the estate and the provident fund money have gone to her and her children, the policy can safely be handed back to the widow without formal deed of reassignment. It has also been elucidated in the late Finance Department letter No. 21 (3) R-II-39, dated 7-6-1939, that the procedure of handing over of policies without formal deed of reassignment should normally be followed in all cases where the amount of policies does not exceed Rs. 5,000/- and if the sum assured exceeds this figure, orders of the Government of India should be taken.

2. A question has arisen whether in a case where the subscriber is financing more than one policy from his G.P. Fund, the limit of Rs. 5,000/- should be applied to each individual policy or to all policies taken together.

3. The matter has been considered in consultation with the C and AG and the under-signed is directed to clarify that the limit of Rs. 5,000/- should be applied to each individual policy and the orders of Government are necessary only when the amount of each policy exceeds Rs. 5,000/-

Subscription to the G.P.F. during the leave.

**Finance Department
Resolution No. PFR/2468/2714/CH,
dated 13th May, 1969.**

RESOLUTION

As per provisions of Rule 9 (1) (ii) and 15 (2) of Bombay General Provident Fund Rules and rule 7 (2) (3) and 14 (2) of Contributory Provident Fund Rules (Bombay), a subscriber to the fund is allowed to exercise an option not to subscribe to the G.P. Fund during leave and to intimate his election in writing before proceeding on leave. A question whether to withdraw this option partially was under consideration of Government for some time past. After careful consideration Government is satisfied that a Government Servant proceeding on Earned Leave practically gets his full pay and is in a position to subscribe to the G.P. Fund. Government is, therefore, pleased to direct that a Government servant when proceeding on Earned leave should compulsorily subscribe to the G.P. Fund. However, the option **not to subscribe to the G.P. Fund is allowed in cases in which Government servant is on leave without pay or leave on half average pay or less than half average pay.**

2. these orders will also apply to the Contributory Provident Fund Rules (Bombay).

3. These order will have immediate effect and necessary amendments to the Bombay General Provident Fund Rules and the Contributory Provident fund Rules (Bombay) will be made in due course.

Disbursement of Provident Fund Moneys to the persons on behalf of minors.

**Finance Department
Resolution No. PFR/2064/3034/CH,
dated the 16th October, 1969.**

RESOLUTION

In partial modification of the decision contained in para 2 of Government Resolution, Finance Department No. PFR/2064/74/CH, dated the 6th September, 1965, Government is pleased to direct that in cases where the natural guardian is a Hindu Widow/Hindu Widower, the payment of the Provident Fund moneys on behalf of her/his minor children shall be made to her/him irrespective of the amount involved without production of guardianship certificate or any indemnity bond unless there is any thing concrete to show that the interests of the mother/father are adverse to those of the minor children.

2. A natural guardian, according to the Hindu Minority and guardianship Act, 1956, in case of a Hindu boy or of an unmarried Hindu girl is the father and after him only the mother.

Dearness Allowance-Payment of-

Finance Department,
Circular No. PFR-1069/3572/CH,
dated the 24th November, 1969.

CIRCULAR

Under Government Resolution, Finance Department No. VLB-1167/3920-J dated the 7th November, 1967, it has been directed *inter-alia* that arrears of increase in dearness allowance sanctioned therein in respect of the period from the 1st February, 1967 to the 31st October, 1967 should be credited to the G.P. Fund accounts of the individual Government servants concerned who were not specifically exempted from such a condition. Subsequently, Government servants who quit service before 31st March 1968 as well as certain category of employee who retired after that date have been allowed to draw the arrears *vide* Government Letter, Finance Department No. PFR-1067/415/CH, dated 8th March, 1968 addressed to the Accountant General, Gujarat, Rajkot Branch.

2. In some of the cases referred to Government it had been represented that Government servants though eligible to open the G.P. Fund accounts had yet not actually done so for one reasons or another before quitting service, after 31st March 1968, with the result that they had not been held eligible to get arrears on account of increase of dearness allowance in respect of the period from the 1st February, 1967 to the 31st October, 1967. This had caused hardship to the employees concerned and created a feeling of discontent among them, Government has carefully reviewed the matter and it has been found that there was no intention to deprive such employees of the arrears of increase in D.A. for the aforesaid period altogether. In modification thereof all the relevant orders on the subject, it is hereby clarified that arrears on account of increase in D.A. for the period from the 1st February to the 31st October, 1967 accruing under the Government Resolution, Finance Department referred to above should be paid **in cash** also in the cases of Government servants who quit service after the 31st March 1968 without opening G.P. Fund account though they were eligible to do so. They will not however be eligible for interest on such arrears.

The Heads of Departments/Offices should take immediate steps for disbursement of the amount admissible to the concerned persons.

મોંઘવારી ભથ્થું ચુરવ્વા બાબત.

નાણાં વિભાગ

પરિપત્ર નં. પી.એફ.આર.-૧૦૬૯/૩૫૭૨-ચ,
તા. ૨૪મી નવેમ્બર, ૧૯૬૯.

પરિપત્ર

નાણાં વિભાગના તા. ૭મી નવેમ્બર, ૧૯૬૭ના સરકારી ઠરાવ નંબર વીએલબી-૧૧૬૭/૩૯૨૦-જ હેઠળ, બીજી બાબતો સાથે એવી સુચના આપવામાં આવી છે કે તા. ૧લી ફેબ્રુઆરી, ૧૯૬૭થી ૩૧મી ઓક્ટોબર, ૧૯૬૭ સુધીની મુદત અંગેની, તેમાં મંજૂર કરવામાં આવેલી, મોંઘવારી ભથ્થામાં થયેલાવધારાના બાકી રકમ, જેમને આવી શરતમાંથી ખાસ પ્રકારે મુકિત આપવામાં આવી ન હોય તેવા સંબંધિત વ્યક્તિગત સરકારી કર્મચારીઓના જનરલ પ્રોવિડન્ટ ફંડ ખાતામાં જમા કરવી, પાછળથી, તા. ૩૧મી માર્ચ, ૧૯૬૮ પહેલાં નોકરી છોડી ગયા હોય તેવા સરકારી કર્મચારીઓ તેમજ તે તારીખ પછી નિવૃત્ત થયા હોય તેવા અમુક કક્ષાના કર્મચારીઓને, બાકી રકમ ઉપાડવાની છૂટ આપવામાં આવી છે. જુઓ, એકાઉન્ટન્ટ જનરલ, ગુજરાત, રાજકોટ શાખા પરની, નાણાં વિભાગની તા. ૮મી માર્ચ, ૧૯૬૮ની સરકારી પત્ર નં. પીએફઆર-૧૦૬૭/૪૧૫૫.ચ.

૨. સરકારને જેમાં પુછાણ કરવામાં આવેલું તેવા અમુક કેસોમાં એવી રજુઆત કરવામાં આવી હતી કે, જનરલ પ્રોવિડન્ટ ફંડ ખાતા ખોલાવવા માટે પાત્ર હોવા છતાં, સરકારી કર્મચારીઓએ, તા. ૩૧મી માર્ચ, ૧૯૬૮ પછી, નોકરી છોડી જતાં પહેલાં એક

અથવા બીજા કારણસર હજી સુધી ખાતા ખરેખર ખોલાવ્યાં ન હતાં, પરિણામે તા. ૧લી ફેબ્રુઆરી, ૧૯૬૭થી ૩૧મી ઓક્ટોબર, ૧૯૬૭ સુધીની મુદત અંગેની, મોંઘવારી ભથ્થામાં થયેલા વધારાની બાકી રકમ મેળવવા માટે તેમને પાત્ર ગણવામાં આવ્યાં ન હતાં. આનાથી, સંબંધિત કર્મચારીઓને મુરકેલી વેઠવી પડી હતી અને તેમનામાં અસંતોષની લાગણી ઉભી થવા પામી હતી. સરકારે આ બાબતની કાળજીપૂર્વક ફરવિચારણા કરી છે અને એમ માલુમ પડ્યું છે કે આવા કર્મચારીઓને ઉપર્યુકત મુદત અંગેની મોંઘવારી ભથ્થામાં થયેલા વધારાની બાકી રકમથી તદ્દન વંચિત રાખવાની આશય ન હતો. આ બાબત અંગેના સંબંધિત બધા હુકમોમાં સુધારો કરીને, આથી સ્પષ્ટતા કરવામાં આવે છે કે ઉપર ઉલ્લેખેલા નાણાં વિભાગના સરકારી ઠરાવ હેઠળ મળતી, તા. ૧લી ફેબ્રુઆરી, ૧૯૬૭થી ૩૧મી ઓક્ટોબર, ૧૯૬૭ સુધીની મુદત અંગેની, મોંઘવારી ભથ્થામાં થયેલા વધારાની બાકી રકમ, જનરલ પ્રોવિડન્ટ ફંડ ખાતું ખોલાવવા માટે જેઓ પાત્ર હોવા છતાં જનરલ પ્રોવિડન્ટ ફંડ ખાતું ખોલાવ્યા વગર તા. ૩૧મી માર્ચ, ૧૯૬૮ પછી નોકરી છોડી ગયા હોય તેવા સરકારી કર્મચારીઓને પણ રોકડ ચૂકવવી. જો કે, આવી બાકી રકમ પર તેમને વ્યાજ મળશે નહિ.

ખાતાના કર્મચારીઓના વડાઓને, સંબંધિત વ્યક્તિઓને મળવાપાત્ર રકમ ચૂકવવા અંગે તરત કાર્યવાહી કરવી.

Date of joining to the General Provident Fund scheme on confirmation of Government Servant.

Finance Department,
Resolution No. PFR-2469/3664-CH,
Dated the 5th December, 1969.

Read : Government Circular, Finance Department
No. PFR-1069/2596(64)/CH, dated the 28th
August, 1964.

RESOLUTION

Government has reviewed the orders cited in the preamble and it has been decided that Government servants may join the fund from the date on which they complete three years of continuous temporary service, or from the date of issue of the orders of their confirmation, whichever is earlier. All pending cases shall be regulated accordingly.

સરકારી કર્મચારી કાયમી તથા સામમાલ્ય ભવિષ્યનિધિમાં
જોડાવાની તારીખ.

તાણાં વિભાગ
ઠરાવ નં. પીએફઆર.-૨૪૬૯-૩૬૬૪-ચ,
તા. ૫-૧૨-૧૯૬૯.

ઠરાવ (૧) નાણાં વિભાગનો ઠરાવ ક્રમાંક : પીએફઆર.-૧૦૬૯
૨૫૯૬(૬૪)-ચ, તા. ૨૮મી ઓગસ્ટ, ૧૯૬૪.

ઠરાવ

ઉપર પ્રસ્તાવમાં નિર્દિષ્ટ હુકમોનું સરકારે પુનરાવલોકન કરેલ છે અને એ પ્રમાણે ઠરાવેલ છે કે જે તારીખે સરકારી કર્મચારી તેમની સર્જાણ હંગામી નોકરીના ત્રણ વર્ષ પુરા કરે, અથવા જે તારીખે તેમને કાયમી કરવા અંગેના હુકમ બહાર પડે તે બેમાંથી જે વહેલું હોય, તે તારીખથી તેઓ ભવિષ્યનિધિમાં જોડાઈ શકશે. બધાજ પડતર કેસ આ પ્રમાણે નિયમિત કરવાના રહેશે.

**Rates of Compulsory subscription to the
General Provident Fund-Raising of-**

**Finance Department,
Resolution No. PFR/1069/3793-CH,
Dated the 10th December, 1969.**

RESOLUTION

The rates of Compulsory subscription to the General Provident Fund as laid down under the Government Circular, Finance Department No. BVN/ 2467-c/16, dated 29th May, 1968, are as indicated below :

Category of employees	Rate of subscription
Class-IV	8% of Pay
Others-	
(1) On pay upto Rs. 250/- p.m.	8% of Pay
(2) On Pay exceeding Rs. 250/- p.m. but upto Rs. 850/- p.m.	10% of Pay
(3) On pay exceeding Rs. 850/- p.m.	12% of Pay.

2. Consequent upon revision of their pay under the Gujarat Civil Services Pay Rules, 1969, the Government Servants subscribing to the Fund, would be required to step up the rates of subscription to their General Provident Fund Account. It has been represented to Government that retrospective re-adjustment of the rates of subscription to the General Provident Fund consequential to revision of pay might involve hardship to the Government servants concerned. Government has considered the matter sympathetically, and in relaxation of the aforesaid orders laying down the rates of compulsory subscription, it has been decided that Government Servants should be permitted, if they so desire, to revise the rates of subscription to the General Provident Fund consequential to the revision of pay under the Gujarat Civil Services Pay Rules, 1969, with effect from the **1st March, 1970**, accountable on the 1st April, 1970.

**Amendment of standard forms for claim-
ing final payment of balances in the
provision fund account.**

**Finance Department,
No. PFR-1069/3438/CH,
Dated the 20th December, 1969.**

Read : Government Resolution, Finance Department
No. PFR/1067/3632-CH, dated 28th May, 1968.

CIRCULAR

Under the orders cited in the preable three different forms of application for final payment of balances in provident fund Account have been prescribed for use by Gazette Officers, non-gazetted Government servants and nominees or any other claimants where no nomination subsists.

2. In terms of the provision of note-2 below rule 31 of Bombay General Provident Fund Rules and corresponding provisions of contributory provident fund Rules (Bombay) the Provident Fund money in certain circumstances gets transferred to other Government/Bodies corporate owned or controlled by Government etc. In such cases, the subscriber concerned has to submit a formal application for transfer of his balances under the above provisions read with rule 32 AA of Bombay General Provident Fund Rules and the corresponding provisions in Contributory Provident Fund Rules (Bombay), Forms prescribed under the G.R. referred to in preamble, have therefore been amended suitably. Request for payment of Provident Fund balances should be made in the revised form appended to this circular henceforth.

FORM (A)

(FOR GAZETTED OFFICERS)

FORM OF APPLICATION FOR FINAL PAYMENT/TRANSFER TO BODIES CORPORATE/OTHER GOVERNMENTS OF BALANCE IN THE.....PROVIDENT FUND ACCOUNT.

To

The Accountant General,
.....
.....

(Through.....(The Head of Office/Department)

Sir,

I am due to retire/have retired/have proceeded on leave preparatory to retirement for.....months/have been discharged/dissmissed/have been permanently transferred to...../have resigned finally from Government service/have 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.....fornoon/afternoon.

2. I request that the entire amount at my credit with interest due under the rules may be paid to me through.....Treasury/Sub-Treasury/may be transferred to..... My Provident Fund A/c. No. is.....

3. A sum of Rs.....(Rupees.....)was last deducted as Provident Fund subscription and recovery on account of refund of advance from my pay bill for the month of.....for Rs.....encashed on.....at.....Treasury/Sub-Treasury.

4. My specimen signature, in duplicate, duly attested by another Gazetted Officer of Government, is enclosed.

5. I certify that I have neither drawn any temporary advance nor made any final withdrawal from my Provident Fund Account during the 12 months immediately preceding the date of my quitting service under.....Government/proceeding on leave preparatory to retirement or thereafter.

OR

Details of the temporary advances drawn by me/final withdrawals made by me from my Provident Fund Account during the 12th months preceding the date of may quitting service under.....Government/proceeding on leave preparatory to retirement or thereafter are given below :

Table with 2 columns: Amount of advance, Date. Rows 1, 2.

6. I hereby certify that no amount was withdrawan/the following amounts were withdrawan by me from my provident Fund Account during the 12 months immediately preceding the date of my quitting service under.....Government/proceeding on leave preparatory to retirement or thereafter on leave preparatory to retirement or thereafter for payment of Insurance Premia or for the purchase of a new policy.

	Amount.	Date
1.		
2.		

7. The particulars of the Life Insurance Policies financed by me from the Provident Fund which are to be released by you are given below :

	Policy No.	Name of the Co.	Sum assured.
1.			
2.			
3.			
4.			

Yours faithfully,

Station :

(Signature)

Date :

Name and Address

Para 4 applies only when payment is desired at a treasury other than the one at the District Headquarters where the subscriber last served. Otherwise it may be struck out.

CERTIFICATE BY THE HEAD OF OFFICE/DEPARTMENT

1. It is certified after due verification with reference to the records in my office, that no temporary advance/final withdrawal was sanctioned to the applicant from his/her provident fund account during the 12th months immediately preceeding the date of his/her quitting service under.....Government proceeding on leave preparatory to retirement or thereafter.

OR

2. It is certified that after due verification with reference to the records in my office, that the following temporary advances/final withdrawals were sanctioned to and drawn by the applicant from his/her provident fund account during the 12 months immediately proceeding the date of his/her quitting service under.....Government/proceeding on leave preparatory to retirement or thereafter.

	Amount of advance/withdrawal	Date	Voucher No.
1.			
2.			

*3. It is certified that no demands of Government are due for recovery. following demands

@4. Certified that he/she has not resigned from Government Service with prior permission of the Central Government to take up an appointment in another Department of the Central Government or under a State Government or under a body corporated owned or controlled by the State.

(Signature of the Head of Office/Department).

* Certificate No. 3 of to be furnished in the case of Contributory Provident Fund only.
 @ Please score out if not necessary.

FORM (B)

(FOR NON-GAZETTED OFFICER)

FORM OF APPLICATION FOR FINAL PAYMENT/TRANSFER TO CORPORATE BODIES/OTHER GOVERNMENT OF BALANCES IN THE.....PROVIDENT FUND ACCOUNT.

To

The Accountant General,
.....
(Through the Head of Office)

Sir,

I am due to retire/have retired/have proceeded on leave preparatory to retirement for.....months have been discharge/dismitted/have been permanently transferred to...../have resigned finally from Government service/have 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. I request that the entire amount an my credit with interest due under the rules may be paid to me/transferred to.....

3. My Provident Fund Account No.is.....

@4. I desire to receive payment through my office/through the Treasury/Sub-Treasury*. Particulars of my personal marks of identification, left hand thumb and finger impressions (in the case of illiterate subscribers) and specimen signature (in the case of literate subscribers), in duplicate duly attested by gazetted officer of the Government are enclosed.

5. The undermentioned Life Insurance Policies financed by me from my Provident Fund Account my kindly be relased.

Table with 3 columns: Policy No., Name of the Co., Sum assured. Rows 1-4.

Yours faithfully,

Station : (Signature)
Date : Name & Address.....

* This applies only when payment is not desired through the head of Office.
@ Please score out if not necessary.

(FOR USE BY HEADS OF OFFICER)

forwarded to the Accountant General/..... for necessary action.

2. The Provident Fund Account No. of Shri/Smt./Kumari (as verified from the Statements furnished to him/her from year to year) is.....

3. He/She has finally retired/will retire/has proceeded on leave preparatory to retirement for.....months/has been discharged/dismissed/has been 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..... forenoon/afternoon. He joined service with.....on.....forenoon/afternoon.

4. The least fund deduction was made from his/her pay in this office Bill No. date for Rs. (Rupees.....), cash voucher No. of Treasury, the amount of deduction being Rs. and recovery on account of refund of advance Rs.

5. Certified that he/she was neither sanctioned any temporary advance or any final withdrawal from his/her provident funds account during the 12 months immediately preceding the date of his/her quitting service under.....Government/proceeding on leave preparatory to retirement or thereafter.

OR

Certified that the following temporary advances/final withdrawals were sanctioned to him/her and drawn from his/her provident fund account during the 12 months immediately preceding the date of his/her quitting service under.....Government/proceeding on leave preparatory to retirement or thereafter.

No.	Amount of advance/withdrawal	Date	Voucher
1.			
2.			
3.			

6. Certified that no amount was withdrawn/the following amounts were withdrawn from his/her provident fund account during the 12 months immediately preceding the date of his/her quitting service under.....Government/proceeding on leave preparatory to retirement or thereafter for payment of Insurance Premia or for the purchase of a new policy.

	Amount	Date	Voucher No.
1.			
2.			
3.			

*7. It is certified that no demands of Government are due for recovery. following demands

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

Signature of Head of Office/Department.

* Certificate No. 7 to be furnished in the case of Contributory Provident Fund only. @ Please score out if not necessary. B-114-20

FORM "C"

**FORM OF APPLICATION FOR FINAL PAYMENT OF BALANCES
IN THE PROVIDENT FUND ACCOUNT OF A SUBSCRIBER
TO BE USED BY THE NOMINEES OR ANY OTHER CLAIMANTS
WHERE NO NOMINATION SUBSISTS.**

To

The Accountant General.

.....
(Through the Head of Office)

Sir,

It is requested that arrangements may kindly be made for the payment of the accumulations in the.....Provident Fund Account of Shri/Smt. The necessary particulars required in this connection are given below :

1. Name of the Government servant.
2. Date of birth.
3. Post held by the Govt. servant.
4. Date of death.
5. Proof of death in the form of a death certificate issued by the municipal authorities etc., if available.
6. Provident Fund Account No. allotted to the subscriber.
7. Amount of Provident Fund money standing to the credit of the subscriber at the time of his death, if known.
8. Details of the nominees alive on the date of death of the subscriber if a nomination subsists.

Name of the nominee	Relationship with the subscriber	Share of the nominee
---------------------	----------------------------------	----------------------

- 1.
- 2.
- 3.
- 4.

9. In case of the nomination is in favour of a person other than a member of the family, the details of the family if the subscriber subsequently acquired a family.

Name	Relationship with the subscriber	Age on the date of death
------	----------------------------------	--------------------------

- 1.

10. In case no nomination subsists, the details of the surviving members of the family on the date of death of the subscriber. In the case of a daughter or of a daughter of a deceased son of the subscriber, married before the death of the subscriber, it should be stated against her name whether her husband was alive on the date of death of the subscriber.

Name	Relationship with subscriber	Age on the date of death
1.		
2.		
3.		

11. In the case of amount due to a minor child whose mother (widow of subscriber) is not a Hindu, the claim should be supported by Indemnity Bond or Guardianship certificate, as the case may be.

12. If the subscriber has left no family and no nomination subsists, the names of persons to whom the Provident Fund money is payable (to be supported by letters of probate or succession certificate etc.)

Name	Relationship with subscriber	Address
1.		
2.		
3.		

13. Religion of the claimant (s).

14. The payment is desired through the Office of...../through the Treasury/Sub Treasury. In this connection, the following documents duly attested by a Gazetted Officer in service/Magistrate are attached.

- (i) Personal marks of identification.
- (ii) Left/Right hand thumb and finger Impressions (In the case of illiterate claimants).
- (iii) Specimen signatures in duplicate (In the case of literate claimants).

Yours faithfully,

Sation :

(Signature of claimant)

Date :

Full name and Address.

* **Foot Note** : This applies only when payment is not desired through the head of Office.

(FOR USE OF HEAD OF OFFICE/DEPARTMENT)

Forwarded to the Accountant General.....for necessary action. The particulars furnished above have been duly verified.

2. The Provident Fund Account No. of Shri/Smt./Kumari.(as verified from the annual statements furnished to him/her is..... .

3. He/She died on..... . A death certificate issued by the Municipal authorities has been produced/is not required in this case as there is no doubt about his/her death.

4. The last fund deduction was made from his/her pay for the month of.....drawn in this office Bill No.dated..... for Rs. (Rupees.....) cash voucher No. ofTreasury, the amount of deduction being Rs. and recovery on account of refund of advance Rs.

5. Certified that he/she was neither sanctioned any temporary advance nor any final withdrawal from his/her Provident Fund Account during the 12 months immediately preceding the date of his/her death.

OR

Certified that the following temporary advances/final withdrawals were sanctioned to him/her and drawn from his/her provident fund account during the 12 months immediately preceding the date of his/her death.

Amount of advances withdrawals	Date and Place of encashment	Vourche No.
1.		
2.		

6. Certified that no amount was withdrawn/the following amounts were withdrawn from his/her provident fund account during the 12 months immediately preceding the date of his/her death for payment of insurance premia or for the purchase of a New policy.

Policy No. & Name of the Company	Amount	Date	Voucher No.
1.			
2.			
3.			

7. It is certified that No demands of Government are due for recovery.
following demands

8. It is certified that no advance/following advance is sanctioned in terms of Finance Department, Government Resolution No. 1069/33, dated 6-10-1963, as amended from time to time.

Signature of Head of Office/Department.

Note : Certificate No. 7 to be furnished in the case of Contributory Provident Fund only.

**Standardisation of forms of application/
sanction-Temporary Advance from Provi-
dent Fund.**

FINANCE DEPARTMENT
Circular No. PFR. 1269/5026/CH,
dated the 28th December, 1969.

CIRCULAR

Government has found that application for temporary advance from the provident fund as well as the sanctioning orders therefore not often contain sufficient information and this involves risk of excess payment over the balance in individual account. With a view to obviating any chance of overpayment, the application for temporary advance/Part final withdrawal from the General Provident Fund account shall invariably be accompanied by a certificate in the form appended to this circular (Form-C) a copy thereof should also be furnished to the Accountant General/Pay and Accounts Officer alongwith the sanction order. It is also directed that the forms A and B appended hereto should be adopted for purpose of temporary advance from the provident Fund.

FORM "A"

Form of Application for Temporary Advance from Provident Fund.

1. Name of the subscriber and his Account Number.
2. Designation and Office in which serving.
3. Pay.
4. Balance at credit of the subscriber on the date of application :--
 - (i) Balance as per the latest account statement furnished by the A. G. (in the case of C.P.F., the Balance on the subscription side should be furnished).
 - (ii) Add subsequent deposits and re-funds of advances.
 - (iii) Deduct subsequent advances/with drawals.
 - (iv) Balance on date.
5. Amount of advance applied for.
6. Purpose for which advance is applied for.
7. Note.- (i) State relationship of the dependent, wherever necessary.
 - (ii) If applied for meeting cost of education, state name of the course and period of course beyond the High School stage and whether in or outside India.
 - (iii) State name of the particular ceremony, if falling under "other ceremonies".

8. Details of last advance :-

- (a) Amount of last advance taken and month and year in which fully repaid with interest.
- (b) If the above advance is outstanding, whether, the amount of that advance was less or more than two-thirds of the amount admissible under the rules.

9. Full particulars of the pecuniary circumstances of the subscriber justifying the application for an advance.

Certified that the latest Provident Fund account statement produced herewith has been duly verified by me and that it incorporates all the advances and withdrawals heretofore sanctioned and paid to me/*except the following ones, details of which are given below :-

Delate if not relevant.

Date :

Signature of the subscriber.

FORM "B"

Orders of the sanctioning authority.

- (1) Amount sanctioned.
- (2) Reasons for granting the advance.
- (3) Whether sanctioned for special reasons.
- (4) No. of instalments in which recoverable and amount of monthly instalment.
- (5) If the period between the drawal of complete repayment of the principal exceeds twenty months whether interest is recoverable in one instalment or two.
- (6) In the case of applicant-subscriber serving in District/Taluka Panchayat, whether all previous advances/withdrawals have been recouped from Government Treasury.

Date :

Signature :

Designation :

(Note :- If the copy of the sanction is communicated over the signature of an Officer other than the sanctioning authority, designation of the officer forwarding the sanction should be specified.)

FORM "C"

Certified that the latest provident fund account statement produced herewith has been duly verified by me and that it incorporates all the advances and withdrawals heretofore sanctioned and paid to me/*except the following ones.

*Delate if not relevant.

Signature of the subscriber.

**Subscription to the General Provident
Fund/Contributory Provident Fund during
leave—**

**Finance Department
Resolution No. PFR-2468/3557-CH,
Dated 5th January 1970**

RESOLUTION

Under Government Resolution, Finance Department No. PFR-2468/2714, dated the 13th May 1969 it has been directed that Government Servants proceeding on Earned Leave should subscribe to the G.P. Fund compulsorily. This decision is based on the consideration that a Government servant is entitled to full salary in respect of the Earned Leave and, therefore, there may not be any difficulty in the payment of subscription to the General Provident Fund/Contributory Provident Fund. The case of Government servants availing themselves of commuted leave/maternity leave or any other type of leave during they are entitled to full pay/average pay, stands on the same footing. Government is, therefore, pleased to direct that Government servants availing themselves of any type of leave during which they are entitled to leave salary equal to full pay/average pay should be required to subscribe to the Fund compulsorily.

2. These orders are also applicable to the Government servants subject to the Contributory Provident Fund Rules (Bombay).

3. These orders take effect from the date of issue.

4. Necessary amendments to the General Provident Fund Rules/Contributory Provident Fund Rules will be made in due course.

**Payment of interest of Provident Fund
balances upto the end of one year.**

**Finance Department
Resolution No. PFR-2465/1903/CH,
Dated the 7th January, 1970**

- Read :**
- (1) Government Resolution, Finance Department, No. PFR-2064/1903/CH, dated 27th June, 1964.**
 - (2) Government Resolution, Finance Department No. PFR-2065/1903/CH, dated 13th March, 1965.**
 - (3) Government Resolution Finance Department, No. PFR-2066/1797/CH, dated 1st March, 1966.**
 - (4) Government Resolution, Finance Department, No. PFR-2067/1047/CH, dated 24th April, 1967.**

RESOLUTION

Government has reviewed the orders cited in preamble and it has been decided that the interest on G.P.F. deposit under Rule 13(4) of the Bombay General Provident Fund Rules shall be paid upto the end of the month preceding that in which the payment is made or upto the end of one year after the month in which such amount became payable, whichever of these periods be less.

2. These orders shall also be made applicable to the deposits in the Contributory Provident Fund Scheme.

3. These orders shall take effect from 1st April, 1969.

4. Necessary amendments to the Bombay General Provident Fund Rules and Contributory Provident Fund Rules (Bombay) will be carried out in due course.

**Finance Department
No. PFR-2469/3983-CH,
Dated 8th January, 1970.**

Subject : Errata to omissions in Contributory Provident Fund Rules (Bombay) and Bombay General Provident Fund Rules as amended upto 31st May, 1968.

MEMORANDUM

The undersigned present compliments to the Accountant General, Rajkot Branch, Rajkot and with reference to his letter No. FM/Genl.1(18)/68-69/69-70/1722, dated 1st December 1969 on the subject cited above, is directed to issue the enclosed "ERRATA" to the Contributory Provident Fund Rules (Bombay) and Bombay General Provident Fund Rules as amended upto 31st, May 1968.

Below "ERRATA" to the Contributory Provident Fund Rules (Bombay) and Bombay General Provident Fund Rules as amended upto 31st May 1968.

Page No.	Rule No.	Correction
23.	14.A(2)(f)	For the letter (b) substitute the letter (e)
23.	14.A(3)	For the words and figures "(a), (b) and (c) of sub-rule (3)" appearing in fifth and sixth lines of the rule substitute the words and figure "(d), (e) and (f) of sub-rule (2)".
58.	7(1)	Insert the word "become" between the words "having" and "payable" in the last line of the rule.
58.	7(1)	Insert the following provisos after the rule 7(1) :— "Provided that if, at any time of making the nomination the subscriber has a family, the nomination shall not be in the favour of any person or persons other than the members of his family ; Provided further that the nomination made by the subscriber in respect of any other Provident fund to which he was subscribing before joining the fund shall, if the amount to his credit in such other provident fund has been transferred to his credit in the fund, be deemed to be a nomination duly made under this rule until he makes a nomination in accordance with this rule".
72.	15.A(2)(f)	For the letter (b) substitute the letter (e).
72.	15.A(3)	For the letters "(a), (b) and (c)" appearing in fifth and sixth line of the rule substitute the letters "(d), (e) and (f)".
75.	16.	Delete the first proviso below the rule insert the following proviso as second proviso :— "Provided further that payments towards an educational endowment policy may not be substituted for subscriptions to the fund and that no amounts may be withdrawn to meet any payment or purchase in respect of such a policy is due for payment in whole or part before the subscriber's age of normal superannuation."

Revision of rate of Government Contribution in Contributory Provident Fund Scheme.

Finance Department
Resolution No. PFR-2469/148-CH,
Dated 8th January, 1970.

RESOLUTION

The rate of Government contribution to the Contributory Provident Fund account of Government Servants who are subject to the Contributory Provident Fund Rules continued to remain 6¼% of "pay" for a long time. The question of reviewing this rate having regard to liberalisation of the Pension Rules had been under consideration of Government.

2. Government has now decided that the existing rate, namely, 6¼% of "Pay" should be raised to $8\frac{1}{3}$ % of "pay" with effect from the 1st may 1960.

3. Necessary correction to the Contributory Provident Fund Rules should be issued in due course.

Grant of final withdrawal for house building purpose.

Finance Department
Resolution No. PFR-2469/1769-CH,
Dated 22nd January, 1970.

RESOLUTION

Under Rule 15-A(2) (d), (e) and (f) of the Bombay General Provident Fund Rule as well as Rule 14-A(2) (d), (e) and (f) of the Contributory Provident Fund Rules (Bombay) part final withdrawal from the provident fund account is permissible for the purpose *inter alia* of purchase of a site, or construction of a house, or purchase of a house. Government is pleased to direct that the withdrawal in such a case shall be subject to the following condition, namely that neither the subscriber nor his/her wife/husband or minor child, as the case may be, owns a house, provided that Government may relax the condition :- (i) if the subscriber or the subscriber's wife/husband or minor child, owns a house in a village and the subscriber desires to settle down in a town, or (ii) where a subscriber happens to own a house jointly with other relations but desires to build a separate house for his *bonafide* personal residence, or (iii) in any other exceptional circumstances.

2. Part final withdrawal for purchase of a house-site is admissible provided the construction of a house on that site is completed within the time limit of 2 years, failing which the amount of withdrawal shall be recoverable in lump sum with interest thereon for the period for which the amount is retained by the subscriber.

3. No part final withdrawal for the purposes of reconstruction or additions and alterations of a house referred to in the clause (i) and (ii) of para 1 shall be admissible to the subscriber who was allowed withdrawal under the provisions of this resolution.

4. Necessary amendments to the Bombay General Provident Fund Rules and the Contributory Fund Rules (Bombay) should be made in due course.

Finance Department
No. PFR/1068/CH,
Dated the 27th February, 1970

**Subject : Power to sanction temporary advance under
rule 14 of the Bombay General Provident Fund
Rules.**

Reference Rule 14 of the Bombay General Provident Fund Rules as applicable to the Gujarat State Employees.

2 Authorities competent to grant temporary advance under the aforesaid rules have been specified under the Fifth Schedule to the aforesaid Rules. A question has been raised as to who is the competent authority for sanction of advances to the gazetted/non-gazetted employees in several departments of Sachivalaya. The position is that an Under Secretary to Government in charge of administrative work in the department concerned is competent to exercise powers of 'a local gazetted Officer' in respect of gazetted/non-gazetted employees in the department for the purpose of temporary advance for which special reasons are not required under the said rules; and in respect of temporary advances for special reasons attracting the provisions of clause (c) of sub-rule (1) or rule 14, an Under Secretary in charge of administrative work could sanction such special temporary advance to non-gazetted Government servants under him provided he is nominated as a 'Head of Office' for these purpose, if not already done. Necessary action may kindly be taken early under intimation to the Accountant General, Gujarat, Rajkot Branch as well as Finance Department(CH).

બચતદારો, નિયુક્તો અને બીજા કલેઝ રજૂ કરવાસંબંધે
પ્રોવિડન્ટ ફંડની સિલક ચૂકવવામાં થતો વિલંબ દૂર કરવા
બાબત

તાણાં વિભાગ
પરિપત્ર નં. પી.એફ.આર./૨૦૬૯/૩૬૨૪/ચ,
તારીખ પમી માર્ચ, ૧૯૭૦.

પરિપત્ર

સરકારના ધ્યાન ઉપર આવ્યું છે કે કેટલાં કેસોમાં, બચતદાર નોકરી છોડી જાય ત્યારે તેને અથવા તે મૃત્યુ પામે તેવા પ્રસંગે તેના કુટુંબને પ્રોવિડન્ટ ફંડની સિલક આખરી ધોરણે ચૂકવવામાં થતો વિલંબ, આ વિષય અંગેના નિયમો/કુલમોનું પાલન નહિ કરવાને લીધે થતો હોય છે. બચતદારો અને તેમનાં કુટુંબોને પ્રોવિડન્ટ ફંડના નાણાં મોડા ચૂકવવાના પરિણામે પડતી નાણાંકીય મુશ્કેલી દૂર કરવાની જરૂરિયાત પર જેટલો ભાર મૂકીએ તેટલો આંછો છે. આ અંગે થતો વિલંબ દૂર કરવા અને આંછો કરવા, બધાં ખાતા/કચેરીઓના વડાઓને નીચેની કાર્યવાહી કરવાની વિનતી કરવામાં આવે છે. :-

(૧) દરેક કચેરીમાં ખાસ કરીને વર્ગ-૪ના કર્મચારીઓને તથા મૃત્યુ પામેલ બચતદારોના આશ્રિતોને, તેમણે કરવાની જરૂરી કાર્યવાહીમાં સક્રિય માર્ગદર્શન અને મદદ આપવા માટે જેમને જવાબદાર ઠરાવી શકાય તેવા એક અધિકારીને નિયુક્ત કરવો. આમાં તે કલ્યાણ અધિકારી હોય તો વધુ સારું.

(૨) નિવૃત્ત થવાની તૈયારીમાં હોય તેવા સ્ટાફને ફંડનાં નાણાં મેળવવા માટે તેમણે કરવાની કાર્યવાહી વિષેની માર્ગદર્શક સૂચનાઓની સાર્વકલોસ્કાર્ફલ કરેલી નકલ આપવી. વર્ગ-૪ના કર્મચારીઓની બાબતમાં, આ કામગીરીના કન્ટ્રોલ અધિકારીએ તે સ્ટાફે શું કરવું જરૂરી છે તે રૂબરૂ સમજાવવું.

(૩) જે વ્યક્તિઓએ કોઈની નિયુક્તિ કરી ન હોય તેમની યાદી કચેરીઓએ રાખવી અને તેમને સમજાવવું કે તેમણે નિયુક્તિ કરવી ફરજિયાત છે. અને નિયુક્તિ કરેલી ન હોય તો પ્રોવિડન્ટ ફંડના કેસોની પતાવટમાં વિલંબ થવાનો જ.

(૪) પ્રોવિડન્ટ ફંડના હકદારા (ક્લેઈમ) અંગે કાર્યવાહી કરતાં નીચેના સમય-લક્ષ્યાંકોનું પાલન કરવું. :-

સમય મર્યાદા

- | | |
|---|---|
| (ક) અરજી ઓડિટ કચેરીને મોકલવી. | અરજી મલ્યાની તારીખથી એક અઠવાડિયું. |
| (ખ) બિલ તૈયાર કરવું અને તિજોરીમાં રજૂ કરવું. | એકાઉન્ટન્ટ જનરલ તરફથી સત્તા મલ્યાની તારીખથી એક અઠવાડિયું. |
| (ગ) જે સંબંધિત તારીખ સુધીમાં રકમ ચૂકવણી માટે તૈયાર થાય તે સંબંધિત તારીખ અંગે સરકારી કર્મચારીઓ અથવા દાવાદારોને જાણ કરવી. | બિલ તિજોરીને મોકલતી વખતે |

૨. પ્રોવિડન્ટ ફંડની સિલક આખરી ધોરણે ઝડપથી ચૂકવાય તે માટે બચતદારોએ અને કચેરીઓના વડાઓએ કરવાની કાર્યવાહી અંગેની સૂચનાઓ દર્શાવતી નોંધ, માર્ગદર્શન માટે આ પરિપત્ર સાથે જોડી છે.

પ્રોવિડન્ટ ફંડની સિલક આખરી ધોરણે ઝડપથી ચૂકવાય તે માટે બચતદારોએ અને કચેરીઓના વડાઓએ કરવાની કાર્યવાહી અંગેની માર્ગદર્શક સૂચનાઓ.

૧. ભરવાનું ફોર્મ :- પ્રોવિડન્ટ ફંડની સિલક આખરી ધોરણે ચૂકવવા માટે રાજ્યપત્રિત અધિકારીઓ માટે ફોર્મ "ક", બિન-રાજ્યપત્રિત અધિકારીઓ માટે ફોર્મ "ખ" અને નિયુક્તોએ અથવા નિયુક્ત ન હોય ત્યાં બીજા કોઈ દાવાદારોએ ઉપયોગમાં લેવાનું ફોર્મ "ગ" નિયત કરવામાં આવેલ અરજી ફોર્મ છે.

સ્ટાન્ડર્ડ ફોર્મ "ક", "ખ" અને "ગ" નાણાં વિભાગના તા. ૨૦મી ડિસેમ્બર, ૧૯૬૯ના પરિપત્ર નં. પી.એફ.આર-૧૦૬૯/૩૪૩૮/ચ, દ્વારા નિયત કરવામાં આવ્યાં છે.

૨. જે પ્રસંગ બનતા આખરી ધોરણે ઉપાડ લેણો થતો હોય તેવા પ્રસંગો.--નિવૃત્ત થવું, પૂર્વ-નિવૃત્ત રજા પર ઉતરવું, સરકારી નોકરીમાંથી છૂટા થવું, અથવા બરતરફી, સરકારી નોકરીમાંથી (આખરી ધોરણે) રાજીનામું આપવું, એક જ સરકારના બીજા ખાતા સાથે અથવા બીજા સરકાર સાથે અથવા રાજ્ય સરકારની અથવા બીજા કોઈ સરકારની માલિકીના અથવા રાજ્ય સરકાર દ્વારા અથવા બીજા કોઈ સરકાર દ્વારા નિયંત્રિત સંસ્થાપિત મંડળ સાથે અથવા મંડળી નોંધણી અધિનિયમ, ૧૯૬૦ હેઠળ નોંધાયેલ સ્વાયત્ત તંત્ર હેઠળ નિમણૂક સ્વીકારવા માટે સરકારી નોકરીમાંથી રાજીનામું આપવું અથવા બચતદારનું મૃત્યુ.

૩. ફોર્મ ભરતી વખતે લક્ષમાં રાખવાની સૂચનાઓ.--(૧) બિન-રાજ્યપત્રિત અધિકારીઓની બાબતમાં ફોર્મ "ખ", અને ત્યાં સુધી પ્રસંગ બને ત્યારે ભરાવવું, સામાન્ય રીતે, પ્રસંગ બને તે વખતે બચતદાર ખરેખર જાણતા હોય તેવી વાસ્તવિક માહિતી જ તેણે ભરવાની હોઈ, આ ફોર્મ ખાતરીપૂર્વક ભરવાનું મુશ્કેલ બનશે નહિ.

(૨) બચતદારે અથવા તેના નિયુક્તે આપવાનું સરનામું, જે કચેરીમાંથી તે નિવૃત્ત થયા હોય તે કચેરીનું સરનામું નહિ, પરંતુ તેમનું કાયમી સરનામું હોવું જોઈએ. આનાથી, તેના હકદારાના આખરી-નિકાલ કરવા માટે, કચેરીના વડા/હિસાબ અધિકારીને તેની પાસેથી વધારાની માહિતી જોઈતી હોય તો પાછળથી એ અંગે તેને કંઈપણ પુછાણ કરવામાં સરળતા થશે. ખાતાને તિજોરી ખાતે રકમ ચૂકવાય એવી બચતદારની ઈચ્છા હોય ત્યારે તે આમ કરવું એ તદ્દન આવશ્યક છે.

બચતદાર નિયુક્ત તરફથી તેના ક્લેઈમના આખરી નિકાલમાં વિલંબ થયો હોવા અંગે તેની ફરિયાદ સામે એક બચાવ તરીકે, બચતદારે નિયુક્તે તેની અરજી પર તારીખ લખી છે તે જોવું.

(૩) કચેરીના વડાને વચમાં લાવ્યાં સિવાય, તિજોરી/પેટા-તિજોરી મારફત રકમ ચૂકવાય એમ ઈચ્છા હોય ત્યારે, તિજોરી/પેટા તિજોરીનું નામ અરજીમાં સ્પષ્ટ જણાવવું. જે જિલ્લામમાંથી રાજ્યપત્રિત અધિકારી નિવૃત્ત થાય તે જિલ્લાની તિજોરી મારફત રકમ ચૂકવાય એમ ઈચ્છતા રાજ્યપત્રિત અધિકારીઓ સિવાય, શિક્ષિત બચતદારોની બાબતમાં, પણ, વિધિસર શાખ કરેલ નમૂનારૂપ સહીની બે નકલ અરજીઓ સાથે મોકલવી. નિરક્ષર બચતદારોની બાબતમાં અંગત આળખ-ચિહ્નો, ડાબા હાથના અંગુઠા અને આંગળીની છાપ-વિધિસર સાખ કરીને બીડવી.

(૪) હિસાબ અધિકારી તરફથી પાછાં પુછાણ કરવાનું ન થાય તે માટે, ફોર્મમાં વિચાર્યા પ્રમાણે ફંડની છેલ્લી કપાતની વિગતો પૂરપૂરી આપવામાં આવે તે જોવું.

(૫) સામાન્ય રીતે અરજીમાં જણાઈ આવતી બીજી ખામી, નોકરી છોડવાની/પૂર્વ-નિવૃત્તિ રજા પર ઊતરવાની અથવા ત્યાર પછીની અથવા મૃત્યુની તારીખના તરત પહેલાનાં બાર મહિના દરમિયાન જનરલ પ્રોવિડન્ટ ફંડમાંથી હંગામી પેશગીઓ/આખરી ધોરણે ઉપાડ અને વીમા પોલીસીઓ અંગે નાણાં-વ્યવસ્થા માટેનાં ઉપાડ અંગેની માહિતી નહિ ભરવી અથવા ખોટી રીતે ભરવી તે છે.

(૬) ઘણા કેસોમાં અરજીઓ સાથ-પત્ર સાથે જ હિસાબ અધિકારીને મોકલવામાં આવતી હોઈ, બચતદારોનિયુક્તો તરફથી મળતી અરજીઓ, કચેરી ખાતાના વડા, અરજીમાં તેમના માટે રાખેલાં ભાગ ભરે ત્યારપછી જ હિસાબ અધિકારીને મોકલવી.

૪. ફોર્મ “ગ” ઉપયોગમાં લેવામાં આવે ત્યારે, લાગુ પડતી સૂચનાઓ.--(૧) બધાં ખાનાં, એકી સાથે ન ભરતાં ખાનાં ૮ અને ૯ અથવા ખાનાં ૧૦ અને ૧૨ જ ભરવાં.

(૨) ઘણીવાર એવું જોવામાં આવ્યું છે કે, ખાનાં ૯ અને ૧૦માં દાવાદારની વય આપવામાં આવતી નથી; એ આવશ્યક છે અને એના વગર દાવાદારની પાત્રતા નક્કી કરી શકાતી નથી.

(૩) ખાતાના અથવા કચેરીના વડાએ, નિયુક્ત હોય ત્યાં નિયુક્તો પાસેથી અથવા નિયુક્ત નહોય ત્યાં ફંડના નાણાં મેળવવા માટે કાયદેસર રીતે હકદાર હોય તેવી વ્યક્તિઓ પાસેથી અલગ અરજીઓ મેળવવાની રહેશે.

બચતદારના કુટુંબના સભ્ય અથવા સભ્યોની તરફેણમાં કોઈ નિયુક્તિ ન હોય, તો નિયમ-૩૦ના પરંતુક સાથે વાંચતા, મુંબઈ જનરલ પ્રોવિડન્ટ ફંડ નિયમોના નિયમ ૨(૧), (૨) (ગ) માં વ્યાખ્યા કર્યાં પ્રમાણે, ફંડના નાણાં તેના કુટુંબના સભ્યોને સરખા હિસ્સે ચૂકવવા પાત્ર બને છે.

(૪) સગીરો વતી વ્યક્તિઓને પ્રોવિડન્ટ ફંડના નાણાંની ચૂકવણી :-

સગીરો (રો) વતી રૂ. ૫,૦૦૦/- (અથવા) ચૂકવવાપાત્ર રકમ રૂ. ૫,૦૦૦/- થી વધુ હોય ત્યાં પહેલાં રૂ. ૫,૦૦૦/- સુધીનાં પ્રોવિડન્ટ ફંડના નાણાં તેના/તેમના સ્વાભાવિક વાલીને અથવા સ્વાભાવિક વાલી ન હોય ત્યાં સગીર (૨) વતી ચૂકવાયેલી રકમ મેળવવા માટે કચેરીના વડાને યોગ્ય લાગતી હોય તેવી વ્યક્તિને, વાલીપણાનું પ્રમાણપત્ર રજૂ કરવાનું તેને જણાવ્યા સિવાય, ચૂકવવામાં આવશે. સગીરો વતી ચૂકવાયેલી રકમ મેળવતી વ્યક્તિઓને પાછળથી ઉભા થતા કોઈયણ કલેઈમ સામે સરકારને નુકશાન ભરી આપવા અંગે સંમત થતા બે જામીનોએ સહી કરેલ ખત કરી આપવાનું જણાવવું. રૂ. ૫,૦૦૦/- થી વધારાની સિલક, જો કંઈ હોય તો, સામાન્ય નિયમો અનુસાર ચૂકવવામાં આવશે.

સ્વાભાવિક વાલી હિન્દુ વિધવા હોય તેવા કેસોમાં, તેના સગીર સંતાનો વતી પ્રોવિડન્ટ ફંડના નાણાંની રકમ ગમમે તેટલી હોય તેમ છતાં પણ, માતાનાં હિત સગીર સંતાનોના હિતને પ્રતિકુળ છે એવું બતાવતો કોઈ નક્કર પુરાવો ન હોય ત્યાં સુધી, વાલીપણાનું પ્રમાણપત્ર અથવા નુકશાન ભરી આપવા અંગે કોઈ ખત રજૂ કર્યાં સિવાય, તેને ચૂકવવામાં આવશે.

હિન્દુ છોકરા અથવા અપરિશ્રિત હિન્દુ છોકરીની બાબતમાં સ્વાભાવિક વાલી, હિન્દુ સગીર અને વાલીપણ અધિનિયમ, ૧૯૫૬ અનુસાર પિતા છે અને તેની પછી કેવળ માતા જ છે.

આમ છતાં, સ્વાભાવિક વાલી ન હોય તો રકમ અંગે કલેઈમ કરતી વ્યક્તિને રકમ ચૂકવવા માટે પૂરતાં પ્રથમ દર્શનીય કારણો હોવા આવશ્યક છે, આવી વ્યક્તિ ખરેખર વાલી હોવાનું સોગંદપૂર્વકના એકરાર દ્વારા બતાવવામાં આવ્યું હોય અથવા આવી વ્યક્તિના મુખ્ય આશય અંગે ખાતરી કરવામાં આવી હોય તો જ આ પ્રમાણે મળ્યુ ગણાય. કોર્ટ દ્વારા હજી વાલી નિયુક્તિ કરવામાં આવ્યો ન હોય તો પણ, સગીર અને તેની મિલકત કોઈ વ્યક્તિના કબજામાં હોય તો આવી વ્યક્તિ કાપદાની દ્રષ્ટિએ ખરેખર વાલી છે. તેથી, રકમ ચૂકવતી સત્તાધિકારીએ, સગીર વતી ચૂકવણીનો હકદારો (કલેઈમ) કરવા આગળ આવતી વ્યક્તિને, સગીરની મિલકતનો પોતે હવાલો ધરાવે છે અને તેવી મિલકતની પોતે સંભાળ રાખે છે અથવા પ્રોવિડન્ટ ફંડના નાણાં સિવાય સગીર પાસે મિલકત ન હોય તો સગીર પોતાના કબજામાં અને સંભાળ હેઠળ છે તે અંગે સોગંદનામા દ્વારા ચૂકવણી કરનાર સત્તાધિકારીને ખાતરી કરાવવાનું જણાવવું. આવું સોગંદનામું યોગ્ય જામીનો સહિતના નુકશાન ભરી આપવા અંગેના ખત ઉપરાંત રજૂ કરવાનું છે.

આ હેતુ માટે આપવાનાં, નુકશાન ભરી આપવા અંગેના ખતનું ફોર્મ આ સાથે છે.

૫. પંચાયતોમાં નોકરી કરતી વ્યક્તિઓના આખરી ધોરણે કરવાની ચૂકવણીના કેસ :- (૧) પંચાયત અને ડેપ્યુટેશન પર.- જે રાજ્યપત્રિત અધિકારીઓ અને બિન-રાજ્યપત્રિત કર્મચારીઓના અરજીઓ, તેઓ જો પંચાયત સેવામાં પ્રતિનિયુક્તિ પર ન ગયા હોત તો સરકારના જે સત્તાધિકારીઓએ રવાના કરવાની રહેત, તે સંબંધિત અધિકારીઓએ રવાના કરવાની રહેશે.

(૨) પંચાયતોને ફાળવવામાં આવેલા સરકારી કર્મચારીઓ :- તેમના કેસોમાં, જિલ્લા વિકાસ અધિકારીઓએ અરજીઓ રવાના કરવાની રહેશે.

૬. નિયુક્તિઓ :--બચતદારનું મૃત્યુ થાય ત્યારે જનરલ પ્રોવિડન્ટ ફંડની સિલકની રકમ આખરી ધોરણે ઝડપથી ચૂકવી શકાય તે માટે, યોગ્ય ફોર્મમાં નિયુક્તિપત્ર ભરવા અથવા તેને કુટુંબ ન હોય ત્યારે તેણે નિયુક્તિપત્રખરી દીધેલ હોય અને પાછળથી કુટુંબ થતાં નિયુક્તિપત્ર સુધારવા હોય તો તેમ કરવું એ તેના પોતાના હિતમાં છે એવું બચતદારને ભારપૂર્વક જણાવવું.

૭. નિવૃત્ત થવાની તૈયારીમાં હોય તેવા બચતદારોનું પત્રક :--(૧) બચતદારોના ખાતાનું પુનઃવિલોકન કરવા અને જમા/ ઉધાર, વગેરે ખૂટતાં હોય તો તેવાં અદ્યતન બનાવવા અંગે હિસાબ અધિકારી આગળથી કાર્યવાહી કરી શકે તે માટે, નિવૃત્ત થવાની તૈયારીમાં હોય તેવા બચતદારોનાં અર્ધવાર્ષિક પત્રકો, નાણાં વિભાગની તા. ૪થી ડિસેમ્બર, ૧૯૬૧ની પરિપત્ર યાદી નં. પી.આર.એફ.-૧૪૬૧/૪૩૩૩૮-ગ, અનુસાર સિનિયર ડેપ્યુટી એકાઉન્ટન્ટ જનરલ, રાજકોટ હિસાબ અને તિજોરી નિયામક, અમદાવાદને મોકલવાં.

બચતદારોનાં નામ અને પૂર્વગાં (Prefixes) સહિત તેમના પ્રોવિડન્ટ ફંડનાં ખાતાનાં નંબરો બતાવતાં અર્ધ-વાર્ષિક પત્રકોની બે નકલ કચેરીઓના વડાઓએ તૈયારી કરી ઉપરની કચેરીઓને દર વર્ષે, તા. ૧૫મી જાન્યુઆરી અને ૧૫મી જુલાઈ સુધીમાં મોકલવાનાં રહે છે. તા. ૧૫મી જાન્યુઆરીના રોજ મોકલવાના થતા પત્રકમાં એપ્રિલ અને સપ્ટેમ્બર વચ્ચે નિવૃત્ત થવાનાં હોય તેવા બચતદારોના કેસો અને તા. ૧૫મી જુલાઈના રોજ મોકલવાનાં થતાં પત્રકમાં, ઓક્ટોબર અને માર્ચ વચ્ચે નિવૃત્ત થવાના હોય તેવા બચતદારોના કેસોને આવરી લેવામાં આવશે.

(૨) બચતદારના મૃત્યુ અંગે જાણ :--કચેરીના વડાએ, બચતદારનું મૃત્યુ ધાય, તેને બરતરફ કરવામાં આવે, તેની નોકરી સમાપ્ત કરવામાં આવે, તે રાજીનામું આપે અથવા તે નિવૃત્ત ધાય તે અંગે, બચતદારનું નામ અને ખાતા નંબર સાથે તાત્કાલિક સિનિયર ડેપ્યુટી એકાઉન્ટન્ટ જનરલ, રાજકોટ હિસાબ અને તિજોરી નિયામક, અમદાવાદને જાણ કરવી.

૮. પ્રોવિડન્ટ ફંડના ખાતાના નંબર નોંધવા :--(૧) બચતદારનો ખાતા નંબર, સર્વિસ-બુકના પહેલાં પાના પર ઉપરના જમણાં, ખૂંટો અને ટ્રેક મહિને પગાર બિલના વિશેષ-નોંધના ખાનામાં પણ નોંધવો.

(૨) કેટલાક બચતદારો પોતાની વીમા પોલિસી અંગે નાણાં-વ્યવસ્થા જનરલ પ્રોવિડન્ટ ફંડમાંથી કરે છે, જે હેતુ માટે, સિનિયર ડેપ્યુટી એકાઉન્ટન્ટ જનરલ, રાજકોટ દ્વારા કાયમી ધોરણે સત્ત આપવામાં આવી હોય છે. કોઈ વર્ષે, આ સગવડનો લાભ લેવામાં ન આવે અને બચતદાર પોતાના ખાનગી સાધનોમાંથી વિમાનો હામ ભરે તો આ હકીકતની જાણ, યથાપ્રસંગ, સિનિયર ડેપ્યુટી એકાઉન્ટન્ટ જનરલ, રાજકોટ અથવા હિસાબ અને તિજોરી નિયામક, અમદાવાદને કરવી.

૯. જે કચેરીના વડાના તાબામાં બચતદારે છેલ્લે નોકરી કરી હોય તે કચેરીના વડાની જવાબદારી.--બચતદારે, તેના નોકરી છોડતાં અથવા મૃત્યુ પામતાં અગાઉ છેલ્લા ૧૨ મહિનાની મુદત દરમિયાન એક કરતાં વધુ કચેરીઓમાં નોકરી કરી હોય તેવા કેસોમાં, જે કચેરી અથવા ખાતાના વડાના તાબામાં તેણે છેલ્લે નોકરી કરી હોય તે કચેરી અથવા ખાતાના વડાએ, કચેરી/ખાતાના વડા માટે રાખેલા અરજીના બાગમાં તમા વિગતો ભરી શકે તે માટે, બચતદારે નોકરી છોડતાં પહેલાં અથવા તેના મૃત્યુ પહેલાંના છેલ્લા ૧૨ મહિના દરમિયાન જ્યાં નોકરી કરી હોય તે જુદી જુદી કચેરીઓ તરફથી જરૂરી માહિતી એકઠી કરવી.

ગુજરાતી ભરખાઇ-ખતનું ફોર્મ

આ ખતથી સર્વે લોકોને જાણવું કે, હું (ક) અને (ખ) તે ની નોંધ વિધવા / પુત્ર અને અમે (ગ) તેના વતી જામમીનો, ભારતના રાષ્ટ્રપતિ/ગુજરાતના રાજ્યપાલશ્રીને અથવા તેમના અનુગામીઓ અને એસાર્ડનીઓને ચીકવવાની થતી રૂા.....(એકે રૂપિયા પૂરા) ની રકમ અંગે ઉક્ત રાષ્ટ્રપતિ/ રાજ્યપાલશ્રીને ચૂકવવા માટે જવાબદાર બનીને છીએ તથા પાકી રીતે બંધાર્ધએ છીએ તેમ જ ઉક્ત રકમ બરાબર અને સાચી રીતે ચૂકવાય તે માટે અમારામાંના દરેક પોને અને પોતાના વારસો, એકઠીકયુકટરો, વહીવટદારો અને એસાર્ડનીઓ અલગ અલગ અને અમે બેને જાણ અને અમે બધા અમારી જાતે અને મારા વારસો, એકઠીકયુકટરો, વહીવટદારો અને એસાર્ડનીઓ આ ખતથી સંમુક્ત રીતે પાકી રીતે બંધાર્ધએ છીએ.

જેની સાથ રૂપે, આજ ૧૯.....ની તા.....ના રોજ અમે અમારી સહી કરી છે. (ધ) તેમના મૃત્યુ વખતે.....તરીકે સરકારની નોકરીમાં હતા અને ઉક્ત ૧૯.....ની તા.....ના રોજ મૃત્યુ પામ્યા અને મૃત્યુ પામેલ બચતદારના જનરલ પ્રોવિડન્ટ ફંડના ખાતામાં સગીરના હિસ્સા માટે, રૂા.....(એકે રૂપિયા પૂરા)ની રકમ તે વખતે તેમની લેણી નીકળતી હતી અને ઉપર બંધાયેલ (ક)(અહીં હવે પછી કલેક્ટમ કરનાર તરીકે જણાવેલ) ઉક્ત (ધ).....ના વારસ તરીકે ઉક્ત રકમ માટે હકદાર છે; પરંતુ તેમણે ઉક્ત (ધ) ની મિલકત અને માલમતના વહીવટપત્ર અથવા વારસા-પ્રમાણપત્ર મેળવ્યું નથી અને ઉપર્યુક્ત રકમ માટે તે હકદાર છે અને ઉક્ત (ધ).....ની મિલકત અને માલમત અંગે વહીવટ પત્ર અંગેના વારસા-પ્રમાણપત્ર રજૂ કરવાનું કલેક્ટમ

કરનારને ફરમાવવામાં આવે તો તેના પરિણામે કલેઈમ કરનારને નાહક વિલંબ અને મુશ્કેલી થશે. તે અંગે કલેઈમ કરનારે (ગ).....(સંબંધિત અધિકારી) ને ખાતરી કરાવી છે; અને ઉક્ત રકમ કલેઈમ કરનારને ચૂકવવા સરકાર ઈચ્છે છે. પરંતુ સરકારના નિયમો અને હુકમો હેઠળ એ જરૂરી છે કે કલેઈમ કરનારને ઉક્ત રકમ ચૂકવી શકાય તે પહેલાં, ઉક્ત (ઘ).....ની ઉપર કલ્યા પ્રમાણે આ રીતે નીકળતી રકમ અંગેના બધા કલેઈમ સામે સરકારને નુકશાન ભરી આપવા કલેઈમ કરનારે એ જામીનો સાથેનું ખત સૌ પ્રથમ કરી આપવું. હવે આ ખતની શરત એ છે કે, કલેઈમ કરનારને ઉક્ત રકમ ચૂકવવામાં આવે તે પછી, રૂા..... ની ઉપર્યુક્ત રકમ અંગે સરકાર સામે બીજી કોઈ વ્યક્તિ કલેઈમ કરે તેવા પ્રસંગે, કલેઈમ કરનાર અથવા જામીનો, રૂપિયા..... ની રકમ સરકારને પાછી આપશે અને ઉપર્યુક્ત રકમ અંગેના કોઈપણ કલેઈમને પરિણામે કરેલ બધા ખર્ચ અંગે સરકારને બીજી રીતે નુકશાન ભરી આપશે અને બધી જવાબદારીઓમાંથી સરકારને હાનિરક્ષિત કરશે અને ત્યારે જ ઉપર લખેલ ખત અથવા જવાબદારી કાયદેસર ગણાશે, નહિતર તે પૂરેપૂરું અલ્લા અને અસરકારક રહેશે.

ઉપર લખેલ ખત અને તેની શરતની શાખ રૂપે, અમે..... અને..... અને

.....એ આજ ૧૯.....ની તા.....ના રોજ આમારી સહી કરી છે.

કલેઈમ કરનારા (રાઓ) ની સહી.....

તેનું/તેમનું સરનામું/સરનામાં.....

જામીન નં. ૧ની સહી.....

જામીનનો વ્યવસાય અને સરનામું.....

જામીન નં. ૨ની સહી.....

જામીનનો વ્યવસાય અને સરનામું.....

(ક) કલેઈમ કરનારનું પુરૂ નામ રહેકાણના સ્થળ સાથે.

(ખ) મૃત્યુ પામેલ વ્યક્તિ સાથેનો સંબંધ જણાવવા.

(ગ) જામીનનું પુરૂ નામમ અથવા તેમમનાં નામો.

(ઘ) મૃત્યુ પામેલ વ્યક્તિનું નામ.

(ચ) રકમ ચૂકવવા માટે જવાબદાર અધિકારીનો હોદ્દો.

ખાસ નોંધ :- નુકશાની ભરપાઈ-ખત જનરલ સ્ટેમ્પ કાગળ પર જ કરી આપવાનું રહેશે.

(૨) ૧૮૯૯ના ભારતીય સ્ટેમ્પ અધિનિયમની અનુસૂચિ-૧માંની કલમ ૫૭ (ક) સાથે વાંચતા કલમ ૩૪ હેઠળ નુકશાની ભરપાઈ-ખત પર જરૂરી સ્ટેમ્પની કિંમત.

	રૂા. પૈ.
રૂા. ૧૦/- સુધી	૦૦-૨૦
(ક) રૂા. ૧૦/-થી વધુ પરંતુ રૂા. ૫૦/-થી વધુ નહિ.	૦૦.૫૦
રૂા. ૫૦/-થી વધુ પરંતુ રૂા. ૧૦૦/-થી વધુ નહિ	૧-૦૦
રૂા. ૧૦૦/-થી વધુ પરંતુ રૂા. ૨૦૦/-થી વધુ નહિ	૨-૦૦
રૂા. ૨૦૦/-થી વધુ પરંતુ રૂા. ૩૦૦/-થી વધુ નહિ	૩-૬૦
રૂા. ૩૦૦/-થી વધુ પરંતુ રૂા. ૪૦૦/-થી વધુ નહિ	૪-૮૦
રૂા. ૪૦૦/-થી વધુ પરંતુ રૂા. ૫૦૦/-થી વધુ નહિ	૬-૦૦
રૂા. ૫૦૦/-થી વધુ પરંતુ રૂા. ૬૦૦/-થી વધુ નહિ	૭-૨૦
રૂા. ૬૦૦/-થી વધુ પરંતુ રૂા. ૭૦૦/-થી વધુ નહિ	૮-૪૦
રૂા. ૭૦૦/-થી વધુ પરંતુ રૂા. ૮૦૦/-થી વધુ નહિ	૯-૬૦
રૂા. ૮૦૦/-થી વધુ પરંતુ રૂા. ૯૦૦/-થી વધુ નહિ	૧૦-૮૦
રૂા. ૯૦૦/-થી વધુ પરંતુ રૂા. ૧,૦૦૦/-થી વધુ નહિ.	૧૨-૦૦
(ખ) બીજા કોઈ કેસમાં રૂા. ૧૫ (અંકે રૂપિયા પંદર પૂરા).	

Elimination of delays in the payment of Provident Fund balances to the subscribers, nominees or other claimants.

**Finance Department
Circular No. PFR-2069/3624/CH,
Dated the 5th March, 1970.**

CIRCULAR

Government has noticed that in several cases, delay in making final payment of Provident Fund balances to the subscriber on his quitting service, or to his family in the event of his death is due to non-observance of rules/orders on the subject. The necessity of avoiding financial hardship to subscribers and their families caused by the belated payment of Provident Fund money need not be emphasised. To obviate and minimise delays, all the heads of offices/departments are requested to take the following steps :--

- (i) In every office an officer may be nominated preferably a welfare officer, if there be one who should be held responsible for affording active guidance and help, particularly to Class-IV employees and to the dependants of deceased subscribers, to take necessary action on their part.
- (ii) The staff on the verge of retirement may be furnished a cyclostyled copy of the guiding instructions about the action to be taken on their part in getting fund money. For Class-IV the Officer in charge of the Work should personally explain what is required of that staff.
- (iii) Offices should maintain a list of persons who have not exercised any nomination and should explain to them that it is obligatory on their part to submit a nomination and that in case no nomination exists, delay in the settlement of provident fund cases is bound to occur.
- (iv) In the matter of processing provident fund claims, the following time targets should be observed :--

Time allowed

- | | |
|---|---|
| (a) Forwarding the application to Audit Office. | One week from the date of receipt of application. |
| (b) Preparation of the bill and submitting it to the Treasury. | One week from the date of receipt of authority from the Accountant General. |
| (c) Intimating the Government servants or the claimants the probable date by which the amount will be ready for disbursement. | At the time of sending the bill to Treasury. |

2. A note containing instructions about the action to be taken by the subscribers and Heads of Offices for ensuring expeditious final payment of Provident Fund balance is appended to this circular for guidance.

Guiding Instruction about the action to be taken by the subscribers and Heads of Offices for ensuring expeditious final payment of Provident Fund Balance.

1. **Form to be filled in.**--Application Forms prescribed for final payment of balances in the Provident Fund are Form 'A' for G.Os. Form 'B' for N.G. Os. and Form 'C' to be used by the nominees or any other claimants where no nomination subsists.

The standard Form 'A', 'B' and 'C' have been prescribed in circular No. PFR.1069/3438/CH dated 20th December 1969 of the Finance Department.

2. **Events on the happening of which final Withdrawal becomes due.**--The events are retirement, proceeding on L.P.R. discharge or dismissal from Government Service, resignation (final) from Government Service, resignation from Government Service to take up appointment with another Department of the same Government or with another Government or with a body corporate, owned or controlled by the State Government or any other Government or under an autonomous organisation registered under the Societies Registration Act, 1860 or the death of the subscriber.

3. **Instruction to be kept in view while filling in the Forms.**--(i) In the case of N.G.Os. Form 'B' may be got filled in, as far as possible, on the occurrence of the event. It would not normally be difficult to ensure this as only factual information already known to the subscriber on the occurrence of the event has to be filled in by him.

- (ii) The address to be given by the subscriber or the nominee should be his permanent address and not the office address from where he retired. This would facilitate any subsequent reference to him in case Head of the Office/Accounts Officer requires additional information from him for finalising his claim. This is absolutely necessary when the subscriber desires payment at a treasury.

It should be ensured that the application is dated by the subscriber/nominee to guard against complaint from him about delay in finalising his claim.

- (iii) When payment is desired through a treasury/sub-treasury, without intervention of Head of Office, Name of the treasury/sub-treasury should clearly be indicated in the application. Except in the case of G.Os. desiring payment through a treasury of the district from which he retired, specimen signature in duplicate, duly attested, in the case of literate subscribers should also be furnished with the applications. In the case of illiterate subscribers, particulars of personal marks of identification, left hand thumb and finger impressions, duly attested, should be enclosed.
- (iv) It should be ensured that details of last fund deductions are given full as contemplated in the form to avoid back references from the Accounts officer.
- (v) Another defect usually noticed in the application is non-filling or incorrect filling of the information regarding Temporary Advances/Final withdrawals and withdrawals twelve months for financing insurance policies from General Provident Fund during the twelve months immediately preceding the date of quitting the service/proceeding on L.P.R. or thereafter or of death.
- (vi) Applications received from the subscribers/nominees should be forwarded to the Account Officer only after the head of the Office/Department fills in the portion of the application meant for them, as in many cases the applications are sent to the Accounts Officer with only a covering letter.

4. **Instructions applicable when Form 'C' is used.**-(i) Either columns 8 and 9 or column 10 or column 12 should alone be filled in and not all the columns simultaneously.

- (ii) It is often seen that age of the claimant is not given in columns 9 and 10 which is essential and without which eligibility of the claimant cannot be determined.

- (iii) The head of the Department or the office shall obtain separate applications from the nominees, wherever a nomination exists or from persons legally entitled to receive the Fund money where no nomination exists.

If no nomination subsists in favour of a member or members of the family of the subscriber, the Fund money becomes payable in equal shares to the members of his family as defined in Rule 2 (I) (i) (c) of the B.G.P.F. Rules read with the provisions to Rule 30.

- (iv) Disbursement of Provident Fund Moneys to persons on behalf of minors :-

The payment of provident fund money to the extent of Rs. 5,000/- (or the first Rs. 5,000/- where the amount payable exceeds Rs. 5,000/-) on behalf of the minor(s) can be made to his/their natural guardian or where no natural guardian exists to the person considered fit by the Head of Office to receive payment on behalf of the minor(s) without requiring him to produce a guardianship certificate. The persons receiving payment on behalf of the minors should be required to execute a bond signed by two sureties agreeing to indemnify Government against any subsequent claim. The balance in excess of Rs. 5,000/-, if any, would be paid in accordance with the normal rules.

In cases where the natural guardian is a Hindu widow, the payment of provident fund moneys on behalf of her minor children shall be made to her irrespective of the amount involved without production of guardianship certificate or any indemnity bond unless there is anything concrete to show that the interests of the mother are adverse to those of the minor children.

A natural guardian, according to Hindu Minority and Guardianship Act, 1956, in case of a Hindu boy or of an unmarried Hindu girl is the father and after him only the mother.

It is essential however, that in the absence of a natural guardian there should be adequate *prima facie* grounds for making payment to the person claiming it. Such ground can exist only if he/she is shown by a sworn declaration to be *de-facto* guardian and his/her *bona fides* have been ascertained. Even if a guardian has not yet been appointed by the Court, if the minor and his property are in the custody of some person, such person is in law a *de-facto* guardian. The authorities making payment should therefore require the person who comes forward to claim payment on behalf of the minor to satisfy them by an affidavit that he is in charge of the property of the minor and is looking after it or that if the minor has no property other than the Provident Fund money the minor is in his custody and care. The affidavit is to be produced in addition to the indemnity bond with suitable sureties.

Form of the bond of indemnity to be furnished for this purpose is enclosed.

5. Final payment cases of persons serving in Panchayats.--(i) On deputation to panchayat.—Applications of G.Os. as well as N.G.Os. have to be forwarded by the concerned authorities in Government, who would have otherwise done so had the persons been not deputed to the panchayats.

- (ii) **Government servants allocated to the Panchayats.**—In their cases, applications have to be forwarded by the D. D. Os.

6. Nominations.—In order that final payment of General Provident Fund balance is made speedily in the event of the subscriber's death, it may be impressed upon the subscribers that it is in their own interest to file the nomination in the appropriate form or to revise the nomination in case he had filed a nomination already when he had no family but has since acquired a family.

7. Statement of subscribers due for retirement.—(i) To enable the Account Officer to take advance action for reviewing the accounts of the subscribers and bring them upto date, if there are missing credits/debits etc., half yearly statements of subscribers due for retirement should be sent to the Sr. D.A.G. Rajkot/D.A.T., Ahmedabad as per circular Memorandum No. PFR-1461/43338-G, dated 4th December 1961 of the F.D.

The Half-yearly statement are required to be prepared by the Heads of Offices in duplicate showing the names of the subscribers and their P.F. A/c. Nos. with prefixes, and sent to the above offices by the 15th January and 15th July, every year. The statement due on the 15th January will cover the cases of subscribers due to retire between April and September, and the statement due on the 15th July of subscribers due to retire between October and March.

- (ii) **Intimation of death of the subscriber.**--The death, dismissal, termination of services, resignation or retirement of a subscriber should be intimated promptly by the Head of the Office to The Sr. D.A.G., Rajkot/D.A.T., Ahmedabad giving name and account No. of the subscriber.

8. Noting of Provident Fund Account Numbers.--(i) The account No. of the subscriber should be noted at the top right hand corner on the first page of the Service Book and also in the remarks coloumn of the paybill from month to month.

- (ii) Certain subscribers are financing their Insurance Policies from the General Provident Fund balance for which purpose perpetual authorities have been issued by the Sr. D.A.G., Rajkot. If in any year, this facility is not availed of and the premium is paid by the subscriber from his private resources, this fact should be intimated to the Sr. D.A.G., Rajkot or the D.A.T., Ahmedabad as the case may be.

9. Responsibility of the Head of the Office under whom the subscriber last served.

-In cases where the subscriber had, during the period of the last 12 months prior to his quitting service or death, served in more than one office, the last head of office or department under whom he served should collect the necessary information from the various offices in which the subscriber served during the last 12 months before quitting service or death to enable him to fill in the particulars in the portion of the application meant for Head of the Office/Department.

FORM OF BOND OF INDEMNITY

KNOW ALL MEN by these presents that I (a)and (b) the widow/the son of.....and we (c) sureties on her/his behalf are held and firmly bound to the president of India/ Governor of Gujarat, in the sum of RupeesRs to Rs be paid to the said President/Governor or his successors or assignees FOR WHICH payment to be well and truly made, each of us severally bind(s) himself and his heirs executors administrators and assigns and every two and all of us jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these presents.

As witness our hands this day of19
WHEREAS (d)was at the time of his death in the employment of Government AND WHEREAS the said died on the..... day of 19 and there was then due to him the sum of Rupees for minor's share in the G.P. Fund account of the deceased subscriber AND WHEREAS the above bounden (a) (hereinafter called "The Claimant") but to be entitled to the saidsum as heir of the Said (d) but has not obtained letters of administration of or a succession certificate to the property and effects of the said (d).....AND WHEREAS the claimant has satisfied the (c) (Officer concerned) that he/she is entitled to the aforesaid sum and that it would cause undue delay and hardship of the Claimant were required to produce letters of administration of or a succession certificate to the property and effects of the said (d) AND WHEREAS Government desires to pay the said sum to the claimant but under Government rules and orders it is necessary that the claimant should first execute a bond with two sureties, to indemnify Government against all claims to the amount so

due as aforesaid to the said (d) before the said sum can be paid to the claimant. NOW THE CONDITION of this bound is such that if after payment has been made to the claimant, the claimant or the sureties shall in the event of a claim being made by any other person against Government with respect to the aforesaid sum of Rs refund to Government the sum of Rupees and shall otherwise indemnify and save Government harmless from all liability in respect of the aforesaid sum and all cost incurred in consequence of any claim thereto THEN the above written bound or obligation shall be valid but otherwise the same shall remain in full force and virtue.

IN WITNESS to the above written bound and the condition therefore we.....and..... and have hereunto set our hands this day of19

Signature of the claimant(s) His/their address(es) Signature of Surety No. I..... Surety's Occupation and address Signature of Surety No. II Surety's Occupation and address.....

- (a) Full name of the claimant with place of residence.
- (b) State relationship to the deceased.
- (c) Full name or names of sureties.
- (d) Name of the deceased.
- (e) Title of the officer responsible for payment.

N.B.- (1) The indemnity Bound shall be executed on a general stamp paper only.

(2) Value of stamps required on an Indemnity Bond under Article 34 read with 57(a) in schedule I of Indian Stamp Act of 1899.

		Up to Rs. 10		00-20	
(a)	Exceeds Rs.	10	But does not exceed Rs.	50	00-50
	"	50	" "	100	1-00
	"	100	" "	200	2-00
	"	200	" "	300	3-60
	"	300	" "	400	4-80
	"	400	" "	500	6-00
	"	500	" "	600	7-20
	"	600	" "	700	8-40
	"	700	" "	800	9-60
	"	800	" "	900	10-80
	"	900	" "	1000	12-00
(b)	any other case.	Rs. 15 (Fifteen only).			

**Subscription to the Provident Fund
Enhancement of-**

**Finance Department
Circular NO. BVN/2470/2120/CH,
Dated the 15th September, 1970.**

CIRCULAR

In accordance with the provisions of Rule 10 of the Bombay General Provident Fund Rules, a Government servant can subscribe to the fund to the extent of his full monthly "emoluments" as defined in the aforesaid rules, the minimum rate being as indicated below:-

Category of Government Servants	Rate of Subscription
Class-IV	8 p.c. of pay.
Government Servants Drawing pay upto Rs.250/-	8 p.c. of pay.
Government Servants drawing pay above Rs.250/- but upto Rs.800/-	10 p.c. of pay
Government Servants drawing pay above Rs. 800/-	12 p.c. of pay

The rate of subscription between the aforesaid two limits can be enhanced once any time during the course of a year.

2. The heavy and unprecedented floods have posed a challenging problem to Government and the people of Gujarat and it is imperative for Government to mobilise all available resources. One way in which Government Servants can play an effective role is by stepping up immediately their subscription to their General Provident fund Accounts. Government hopes that all Government Servants will respond to this call spontaneously and willingly and that they will increase their subscription to the General Provident Fund Accounts to their maximum capacity for the remaining period of the current Financial year.

3. Government servants subject to the C.P. Fund benefit are also requested similarly to enhance their own subscription, it being understood that this will not affect the rate of Government contribution under the rules.

**Temporary Advance for the purpose of
illness.**

**Finance Department
Circular NO.PFR/2470/252/CH,
Dated the 16th September, 1970.**

CIRCULAR

Under the provisions of Rules 12 and 14 of the Contributory Provident Fund Rules and the General Provident Fund Rules Respectively a temporary advance can be sanctioned for the purpose inter alia of meeting expenses in connection with prolonged or serious illness of the applicant Government servant or a person actually dependent on him. As the phrase prolonged or serious illness is likely to be interpreted differently, it is hereby clarified that a surgical operation should be treated as "serious illness" for the purpose of sanctioning temporary advances under the aforesaid rules.

Grant of advance/final withdrawal from
Provident Fund for meeting expenses of
higher Education.

Finance Department
Circular No.PFR/2468/2922(70)-CH,
Dated the 1st February, 1971.

CIRCULAR

Under the provisions of Rule 14(i) (a) (ii-a) (b) and rule 15-A(2) (a) (ii) of Bombay General Provident Fund Rules and under the corresponding provisions of Contributory Provident Fund Rules (Bombay) Advances/Final withdrawals from Provident Fund are allowed for the purposes inter-alia of "Medical courses". It is clarified that the phrase "Medical Courses" also includes course of Homoeopathy, Ayurvedic and Unani systems conducted by the recognised institutions.

Finance Department
No. PFR-2469/3983-CH,
Dated the 2nd February, 1971.

Sub : Errata to omissions in Contributory Provident Fund Rules (Bombay) and Bombay General Provident Fund Rules as amended upto 31st May, 1968.

MEMORANDUM

The undersigned presents compliments to the Accountant General, Rajkot Branch, Rajkot and in continuation to G.M.F.D. No PFR/2469/3983-CH, dated the 8th January 1970 on the subject cited above, is directed to issued the enclosed second Errata to the Contributory Provident Fund Rules (Bombay) and the Bombay General Provident Fund Rules as amended upto the 31st May, 1968.

Below 'Second Errata' to the Contributory Provident Fund Rules (Bombay) and the Bombay General Provident Fund Rules as amended to 31st May 1968.

<i>Page No.</i>	<i>Rule No.</i>	<i>Correction</i>
15	11(2)(iv)	For the Figure (6) Substitute the figure (7)
59	7(6)	Insert the clause "together with a fresh nomination" between the words "nomination" and "made" in the sixth line of the rule.
75	16, Second proviso as inserted vide G.M.F.D. dt. 8th Jan. 1970.	Insert the clause "if that policy" between the words 'policy' and "is" in the fifth line of the proviso.

Settlement of claims under policies
assigned to the Governor under the
Provident Fund Rules.

Finance Department,
Resolution No.PFR/1970/2924-CH,
Dated the 19th August, 1971.

RESOLUTION

According to the provisions contained in Rules 22 (2) (ii) of Bombay General Provident Fund Rules and corresponding provisions in the Contributory Provident Fund Rules, in case of death of a subscriber before quitting the service, the Account Officer is required to make over the policy to the beneficiary, if any, and if there be no beneficiary to such persons as may legally entitled to received it.

2. If the amount of insurance policy is small, and the claimant is the widow or the child of the subscriber and where there is other evidence to show that she is the heir to the estate of the subscriber (such as the fact that rest of the estate and Provident Fund money have gone to her and the children) the policy can safely be handed back to the widow without the formal deed of reassignment.

3. Government has further decided that the procedure of handing over the policy without formal deed of reassignment should normally be followed in all cases where the amount of policies does not exceed Rs. 5,000/- and if the sum assured exceeds this figure, orders of Government should be obtained.

4. The payment of the claims to natural heirs of the policy holder, on the indemnity bond should be subject to the following conditions;

- (1) Authorised Officer (Accountant General/Director of Accounts and Treasuries etc.) should cancel the assignment appearing on the back of the policy (ies), in favour of Government.
- (2) The said officer should send to the concerned officer of the Life Insurance Corporation the notice of cancellation of assignment;
- (3) He should send to the concerned officer of the Life Insurance Corporation letter of disclaimer to the effect that the Government has no claim/interest in the policy (ies).

5. It is further clarified that if the subscriber is financing more than one policy from his provident Fund the *limit* of Rs. 5,000/- should be applied to each individual policy and the orders Government are necessary only when the amount of each policy exceeds Rs. 5,000/-

**Part final withdrawal from the G.P. Fund/
C.P. Fund.**

**Finance Department
Resolution No. PFR/2471/2382/CH,
7th September, 1971.**

GOVERNMENT RESOLUTION

The question of liberalisation of the existing facilities to Government servants for part final withdrawal from General Provident Fund /Contributory Fund Account for purpose of construction of a residential house/flat or purchase of a site for such purpose through the Gujarat Housing Board/Co-operative Housing Society had been under consideration of Government. It has been decided that Government Servants intending to acquire a residential building/flat on hire purchase basis or otherwise through the Gujarat Housing Board or a Co-operative Housing Society should be allowed part final withdrawal from their balances in the Contributory Provident Fund/General Provident Fund. The withdrawal shall be subject to other conditions prescribed in the General Provident Fund Rules/Contributory Provident Fund Rules and further subject to the specific conditions:-

- (a) that the flat will not be transferred to anybody in any manner (e.g. by way of lease sub-lease, mortgage, sale gift, bequest etc.) without written permission of Government.
- (b) that the amount withdrawn shall not exceed in any case the actual amount of initial instalment payable to the Gujarat Housing Board/Co-operative Housing Society, and the valid receipt in respect of such payment made of full amount withdrawn shall be produced within a month of the drawal of the amount.

Necessary amendements to the said rules will be made in the due course.

**Final withdrawal from Provident Fund-
Annual Declaration.**

**Finance Department
Resolution, No. PFR/2470/1842/CH,
dated the 4th October, 1971.**

RESOLUTION

According to the provisions contained in Rules 15.B of Bombay General Provident Fund Rules as well as corresponding provision in the Contributory Provident Fund rules a subscriber who has availed himself of a part-final withdrawal from the provident Fund account for building or acquiring a house/house site or for repayment of loan taken for this purpose, cannot part with the possession by way of mortgage and he is required to submit an annual declaration to the effect that the house/house site continues to be in his possession, to the sanctioning authority. Government servant who has availed himself of a loan from Government for house building purpose would obviously not in a position to submit such a declaration as the house/house site remains mortgaged to Government in lieu of the loan taken from Government. Government has considered the matter and it has been decided that in such cases, the Government servant concerned should submit the annual declaration in the following form.

"I Certify that the house/house site for construction/acquisition of which I have taken part final withdrawal from Provident Fund continues to be in my possession but stands mortgaged to Government".

**Part final withdrawal from the G.P. Fund/
C.P. Fund**

**Finance Department,
Resolution No. PFR/2471/2382-CH,
Dated 26th October, 1971.**

GOVERNMENT RESOLUTION

Under the existing provisions of Rules 14 A (2) of the Contributory Provident Fund Rules (Bombay) and Rules 15A (2) of the Bombay General Provident Fund Rules part final withdrawal can be made by a Government servant from his Provident Fund Account after completion of 20 (twenty) years of service (including broken period of service, if any) for several puposes specified under the said rules. The question of liberalisation of the provisions of the said rules had been examined by Government particularly with a view to encouraging Government servants to construct or acquire a residential house/site for construction of a house as early as they could. It has accordingly been decided that part final withdrawal should be allowed to Government servants from their Provident Fund Account for one or other purpose specified under the aforesaid rules after completion of 15 (fifteen) years of service (including broken period of service, if any). The withdrawal shall be subject to other conditions laid down in the relevant rules as amended.

Necessary amendment to the C.P. Fund/G.P. Fund Rules should be made in due course.

**Right of the nominee to receive the
provident Fund assets of a deceased
Government Employee.**

**Finance Department,
Circular No. PFR. 1071/2198/CH,
25th November, 1971.**

CIRCULAR

Under the provisions of Rules 30 of the Bombay General Provident Fund Rules and Rules 25 of the Contributory Provident Fund Rules (Bombay) the amount lying at the credit of the deceased subscriber in his Provident Fund Account can be made to his nominee(s). It is however clarified that cases in which a competent court of law might have decreed otherwise beofore actual payment has been made to a nominee, the orders of Court shall prevail and accordingly the payment will have to be made to a person/persons in accordance with orders of the Court.

**Subscription to Provident Fund enhance-
ment of-**

**Finance Department,
Circular No. PFR/2971/3301/CH,
9th December, 1971.**

GOVERNMENT RESOLUTION

Government appreciates the gesture of the Gujarat State Karmachari Mahamandal for its appeal to all Government Servants to step up their subscriptions to the G.P. Fund to mobilise resources to meet challenge facing the country, on account of external aggression and expects all Government servants to respond to the appeal spontaneously and wholeheartedly by stepping up their monthly subscriptions to the Provident Fund, to their maximum capacity from the 1st January, 1972.

Transfer of credit balances in the G.P.F. Account of Civil Government servants who are given permanent regular commission in the Indian Army /Navy/Air force to the D.S.O.P. Fund Account together with interest.

**Finance Department,
Circular No. PFR. 1971/2934/CH,
10th December, 1971**

GOVERNMENT CIRCULAR

Government is pleased to direct that the balance at the credit of a Government servant in his General Provident Fund/Contributory Provident Fund Account together with the interest thereon should be transferred to the D.S.O.P. Fund on his obtaining permanent regular commission in the Indian Army/navy/Air force.

**Finance Department,
No. PFR. 2471/1962/CH.
Dated the 20th march, 1972.**

**Subject : Errata to omissions in Cotibutory Fund
(Bombay) and Bombay General Provident Fund
Rules as amended upto 31st May, 1968.**

MEMORANDUM

The undersigned presents compliments to the Accountant General, Gujarat, Rajkot Branch, Rajkot and in continuation of the Government Memorandum, Finance Department No. PFR.2469/3983/CH, dated the 2nd February, 1972 on the subject cited above, is directed to issue the enclosed third Errata to the Contributory Provident Fund Rules (Bombay) and the Bombay General Provident Fund Rules as amended upto the 31st May, 1968.

**Below "THIRD ERRATA" to the Contributory Provident Fund Rules
Bombay and the Bombay General Provident Fund Rules
as amended upto the 31st May, 1968.**

Page No.	Rule No.	Corrections
1	2	3
12	9(2) Proviso	A 'Comma' may be inserted after the word 'Government' and for the words 'Accounts Officer' substitute the words 'Account officer'.
16	11(3)	for the 'Semi Colon' appearing after the word "recovered" in the third line of the rule substitute the 'Comma'.
18	12(a)(ii-a)(b)	A 'Comma' shall be inserted after the word 'stage'.
23	14A(4)	For the words 'Accounts Officer' substitute the words 'Account Officer'.
25	14C	(1) For the words 'Accounts Officer', substitute the words 'Account Officer'. (2) Insert 'Comma' after the word 'authority' in the 5th line.
37	24(a)	Insert 'Comma' after the word 'department'.
55	2(3)	Insert the word 'of' in between the words 'or' and 'constituting'.
58	7(1)	For the words 'Accounts officer' substitute the words 'Account officer'.

Page No.	Rule No.	Corrections
1	2	3
59	7(6)	Substitute the word 'of' for the word 'in' in between the words 'provisions' and 'this' in the last line.
59	7(7)	For the words 'Accounts officer' substitute the words 'Account Officer'.
63	12(2) proviso	Insert 'Comma' after the word 'Government'.
64	13(3)	Substitute 'comma' for 'Colon' in between the words 'recovered' and 'and'.
65	13(3) Proviso	Insert 'Comma' after the word 'Fund' in the third line.
67	14(1)(a)(ii-a)(a)	For the letter 'a' substitute the word 'an'.
67	14(1)(a)(ii-a)(b)	Insert 'Comma' after the word 'stage'.
67	14(1)(a)(iv)	For the word 'indicating' substitute the word 'vindicating'.
68	14(1)(a)(v)	For the word 'party' substitute the word 'part'.
69	15(1)	insert 'Comma' after the figures '14' in the sixth line.
70	15(4)(a) Proviso	For the words 'subscribes' substitute the word 'subscribers'.
70	15(4)(b)	Insert 'full stop' after the words, brackets, and figure 'sub-rules (2)' in the fifth line.
71	15 A (2)	For the word 'fund' substitute the word 'Fund'
71	15A (2) (C)	Insert 'Comma' after the word 'illness'.
72	15 A (4)	(1) For the words 'Accounts Officer' substitute the words 'Account Officer'. (2) Substitute 'Full Stop' for 'Colon and dash' after the word 'issued'.
72	15 B (1) Proviso	Insert the letter 'a' in between the words 'of' and 'subscriber'.
73	15B(2)	(1) For the word 'fund' substitute the word 'Fund' in the seventh line. (2) For the word 'instalment' substitute the word 'instalments' in the last line.
73	15C	(1) Insert 'comma' after the word 'convert' in the third line; Insert 'Comma' after the word 'authority' in the fifthline. (3) For the Words 'Accounts Officer' substitute the words 'Account Officer'.
74	15D(iii)	For the word 'or' substitute the word 'for' in between the words 'withdrawal' and 'purchase'.
85	28 Proviso	For the word 'his' substitute the word 'is' in between the words 'and' and 'subsequently'.
86	28 Explanation 2 (b)	Substitute 'full stop' for 'Colon' at the end of para (b).
86	28 Explanation 3	For the Figures '1960' substitute the figures '1860'.
87	28 Note-2 Proviso	Substitute 'full stop' for 'Colon' at the end proviso.
87	29(a)	Insert 'Comma' after the word 'department'.
87	29 Proviso	(1) For the Word 'accounts' substitute the word 'account' in the second line. (2) For the word 'the' substitute the word 'his' in the sixth line. (3) Insert 'Comma' after the word 'which' in the eighthline.
88	30	Insert 'Comma' in between the words 'payable' and 'before'.
88	30(i)(b)	Insert 'Comma' after the word 'shall' in the fifth line.
90	32(a)	Insert 'Comma' after the word 'fund' in the fifth line.
90	32(b)(ii)	For the word 'if' substitute the word 'of' in between the words 'consent' and 'the'.
90	32(b)(iii)	For the word 'pension' substitute the word 'Pension' in the last line.
90	32A	For the word 'benefit' substitute the word 'benefits' in the second line.
91	32AA	(1) For the word 'benefit' substitute the word 'benefits' in the first line; (2) For the word 'provident' substitute the word 'Provident' in the Second line. (3) Insert 'Comma' in between the words 'corporate' and 'owned' in the third line.
92	35(1)	Insert 'Comma' after the word 'year' in the first line.
92	35(3)	Insert 'Comma' after the word 'once' in the first line.

Form of bond of indemnity for drawal of Provident Fund Money due to the minor child/children of deceased subscriber by a person other than its/their natural guardian (to the extent of Rs.5000/-)

**Finance Department
Circular No. PFR. 1071/308/72/CH,
24th March 1972.**

CIRCULAR

Government is pleased to direct that the form of bond of indemnity appended to Governmnet Circular, Finance Department NO. PFR.2069/3624/CH, dated the 5th march, 1970 should be substituted by the form of indemnity appended with this circular.

ANNEXURE-B

Form of Bond of indemnity for drwal of Provident Fund Money due to the minor child/children of deceased subscriber by a person other than its/their natural guardian (to the extent of Rs.5,000).

(a) Full name of claimant (s) with place (s) of residenae.

KNOW All MEN by these presents we (a)
Son/daughter/wife of (hereinafter called "obligor")
resident ofand (b)(1)
son/daughter/wife of and resident of
.....and (b) (2)

(b) Name and address of the sureties.

son/daughter of..... and resident of
(hereinafter called the 'sureties') Sureties on her/his/their behalf are held firmly bound to the Governor (hereinafter called the "Government") in the sum of rupees (in words and figures) to paid to the Government or his successors or assigns for which payment to be well and truely made. each of as severally bind himself and his heirs. executors administrators and assigns and every two and all of us jointly bind ourselves and our repective heirs, ex-ecutors administrators and assigns firmly by these presents.

Signed this days of one thousand, nine hundred and

(c) Name of the deceased.

Whereas (c) was at the time of his death a subscriber to the General Provident Fund and Whereas the said (c) died on the day ofone thousand nine hundred and and a sum of Rupees (in words and figures) payable by Government on account of his General Provident Fund accumulations AND WHEREAS the above bounden obligor claims (s) @ the said sum on behalf of the minor child/children of the said (c)but has/have not obtained a guardianship certificate.

(d) Name and designation of the officer.

AND WHEREAS the Obligor (s) has/have satisfied the (d) (officer concerned) that he/she/they is/are entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were required to produce a guardianship a certificate and WHEREAS Government desire to pay the

said sum to the claimant but under Government rules and orders it is necessary that the claimant should first execute a bond with two sureties to indemnify Government against all claims to the amount so due as aforesaid to the said (c) (deceased) before the said sum can be paid to the claimant which the obligor and at his/her request the sureties have agreed to do.

NOW THE CONDITION of this bond is such that if after payment has been made to the claimant the Obligor or Sureties shall in the event of a claim made by any other persons against Government respect to the aforesaid sum of Rs refund to Government the sum of Rupees and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities in respect of the aforesaid sum and all cost incurred in consequence of any claim thereto THEN the above written bond or obligations shall be void but otherwise the same shall remain in full force, effect and virtue. The Government have agreed to bear the stamp duty if any chargeable on these presents.

IN WITNESS WHEREOF the obligor and the Surety/Sureties hereto have set and subscribed their respective hand hereunto on the day, month and year above written.

Signed by the above named Obligor in the presence of

(1)
.....

(2)
.....

Signed by the above named 'Surety/Sureties'

(1)
.....

(2)
.....

in the presence of

(Name and designation of witness)

(Accepted for and on behalf of the Governor of Gujarat)

by.....

(Name and designation of the officer directed or authorised, in pursuance of article 299 (1) of the Constitution to accept the bond for and on behalf of the Governor).

(G.I.M.F.O.M. No. F. 35 (3)-E V/67, dated the 29th July, 1968.)

*Strike out words not required.

@Here insert ""to be entitled to" or ""as guardian" as the case may be.

N.B. : (1) The indemnity bond shall be executed in a (1) general stamp paper only.

(2) Value of stamps required on an indemnity bond under article 34 read with article 54 of schedule of Bombay Stamp Act, 1958.

1. (13. BOND as defined by section 2(c) not being a Debenture and not being otherwise provided for by this Act or by the Bombay Court Fees Act, 1959

Where the amount or value secured does not exceeds	Rs. 50/-	0-75
Where it exceeds Rs. 50/- but does not exceeds	Rs. 100/-	1-50
Where it exceeds Rs. 100/- but does not exceeds	Rs. 200/-	3-00
Where it exceeds Rs.200/- but does not exceeds	Rs. 300/-	4-50
Where it exceeds Rs. 300/- but does not exceeds	Rs. 400/-	6-00
Where it exceeds Rs. 400/- but does not exceeds	Rs. 500/-	7-50
Where it exceeds Rs. 500/- but does not exceeds	Rs. 600/-	9-00
Where it exceeds Rs. 600/- but does not exceeds	Rs. 700/-	10-50
Where it exceeds Rs.700/-but does not exceeds	Rs. 800/-	12-00
where it exceeds Rs. 800/- but does not exceeds	Rs. 900/-	13-50
Where it exceeds Rs. 900/-but does not exceeds	Rs. 1000/-	15-00
and for every Rs. 500/- or part thereof in excess of	Rs. 1,000/-	7-50

Payment of Provident Fund balances to the Subscribers on superannuation procedure for-

**Finance Department,
Circular No. PFR. 2072/6/CH,
28th April, 1972.**

GOVERNMENT CIRCULAR .

Under Government Circular, Finance Department No. PFR. 2069/3624/CH, dated the 5th March, 1970 instructions have been issued for elimination of delays in the payment of provident fund balances to the subscribers, nominees or other claimants on quitting the service or to the family in the event of death of the subscriber. In modification of these instructions in so far as they relate to the final payment of the General Provident Fund balance to a subscriber on his quitting the service on superannuation, it has been decided that the following procedure should be followed to permit action being taken on application for payment of General Provident Fund Balances to the subscriber soon after his superannuation :-

- (i) A subscriber may submit an application for payment of the amount in the fund upto one year prior to the date of Superannuation. The application may be made for the amount standing to his credit in the fund as indicated in the accounts statement for the year ending one year prior to his superannuation or for the amount as indicated in his ledger account, in case the accounts statement has not been received .
- (ii) The Head of Office shall forward the application to the Accounts Officer indicating the advances taken and the recoveries effected against the advances which are still current and the number of instalments yet to be recovered in respect of each advance and also indicate the final withdrawals, if any, taken by the subscriber.
- (iii) The Accounts Officer shall issue an authority for the amount indicated in the application after verification with the ledger account, at least a month before the date of superannuation but payable on the date of superannuation.
- (iv) The authority mentioned in sub-para (iii) above will constitute the first instalment of payment. A second authority for payment will be issued as soon after superannuation as possible . This will relate to the contributions made by the subscriber subsequent to the amount mentioned in the application submitted vide sub-para (i) above plus the refund of instalments against advances which were current at the time of the first application.
- (v) The advances/final withdrawals sanctioned after the forwarding of the applications for final payment to the Accounts Officer Should be intimated to the Accounts Officer immediately and acknowledgement obtained by the sanctioning authority.

2. Necessary amendment to the relevant rules will be made in due course.

Subscription to the G.P.F. during the leave.

**Finance Department,
Resolution, No. PFR. 2472/498/CH,
dated the 12th June 1972.**

- READ :** (1) **Government Resolution, Finance Department No. PFR. 2468/2714/CH, dated the 13th May, 1969.**
- (2) **Government Resolution, Finance Department No. PFR. 2468/3557/CH, dated the 5th January, 1970.**

GOVERNMENT RESOLUTION

Under the Government Resolutions No. PFR. 2468/2714/CH, dated the 13th May, 1969 read with the Government Resolution No. PFR. 2468/3557/CH, dated the 5th January, 1970 cited in the preamble it has been directed that a Government servant proceeding on earned leave or commuted leave/maternity leave or any other type of leave during which he/she is entitled to leave salary equal to full pay/average pay should be required to subscribe to the Fund Compulsorily. However, the option not to subscribe to the General Provident Fund is allowed in cases in which the Government servant is on leave without pay or leave on half average pay or less than half average pay. In the case of Government servants who proceed on leave without pay for the whole of the month or more, a question had arisen whether it is necessary for him/her to give an option to subscribe/not to subscribe to the General Provident Fund. After careful consideration Government it pleased to direct that in the case of Government servants who are on extra-ordinary leave for a whole month and more the option to subscribe/ not to subscribe to the General Provident Fund is not necessary as during the period of such leave there would be no question of recovering provident Fund subscriptions.

2. These orders are also applicable to the Government servants subject to the Contributory Provident Fund Rules (Bombay).
3. These orders are also applicable mutatis mutandis to the Panchayat employees.
4. These orders take effect from the date of issue. Past cases may not be reopened.
5. Necessary amendments to the General Provident Fund Rules/Contributory Provident Fund Rules will be made in due course.

**Sanction of withdrawal from General
Provident Fund Procedure regarding**

**Finance Department
Resolution No. PFR-2472-1857-CH,
3rd August, 1972.**

GOVERNMENT RESOLUTION

Under the existing procedure, the part final withdrawals from the General Provident Fund or the Contributory Provident Fund Rules can be made only on receipt of an authorisation from the Account Officer concerned on the basis of the formal orders of the sanctioning authority vide sub-rules 4 of Rule 15-A/14-A respectively of the said rules. This procedure has been reviewed by Government and it has now been decided that the authority of the Account Officer for drawing fund required for withdrawal should not be necessary. Whenever the applicant for a withdrawal is in a position to satisfy the competent authority about the amount standing to his credit in the General Provident Fund Account with reference to the latest available statement of Provident Fund amount together with evidence of subsequent contributions, the competent au-

thority may itself sanction the withdrawal within the prescribed limits, as in the case of a refundable advance. In doing so, the competent authority will take into account any withdrawal or refundable advance already sanctioned by it in favour of the subscriber. Where, however, the applicant is not in position to satisfy the competent authority about the amount standing to the his credit or where there is any doubt about the admissibility of the withdrawal applied for, reference might be made to the Account Officer concerned for ascertaining the amount his credit with a view to enabling the competent authority to determined the admissibility of the amount of the withdrawal. The sanction for the withdrawal should prominently indicate the G.P. Fund/C. P. Fund account number and the account Officer maintaining the Accounts and a copy of the sanction should invariably endorsed to the Account Officer. The sanctioning authority shall be responsible to ensure that an acknowledgement is obtained from the Account Officer that the sanction for withdrawal has been noted in the ledger account of the subscriber. In case the Account Officer reports that the withdrawal as sanctioned is in excess of the amount the credit of the subscriber or otherwise in admissible, the subscriber shall be required to refund forthwith the amount withdrawn in full.

2. The proposals involving relaxation of the rules shall have to be disposed of in consultation with Finance Department.

3. Necessary amendment to the relevant provisions in the Bombay General Provident Fund Rules and the Contributory Provident Fund Rules (Bombay) shall be made in due course. The provisions of the Bombay Treasury Rules 545(1) Should also be amended suitably.

**Rectification of discrepancies in the
Provident Fund Accounts of non-
gazetted Government Servants.**

**Finance Department
Resolution No.PFR.2072/1949/CH,
Dated 2nd September, 1972.**

- Read :**
- (1) **Government Resolution, Finance Department No. PFR/2064/GI-24/CH, dated the 25th may, 1964.**
 - (2) **Government Resolution, Finance Department No. PFR/2064/G-I-79-CH, dated the 17th JULY 1965.**
 - (3) **Government Circular, Finance Department No. PFR/2066/238-CH, Dated the 19th March 1966.**

GOVERNMENT RESOLUTION

Under the Government Resolution/Circulars cited in the preamble, instructions have been issued for rectification of discrepancies in the Provident Fund accounts of non-gazetted Government servants so as to ensure that proper and complete accounts are maintained. However with a view to further ensuring the proper and complete maintenance of the accounts of the non-gazetted Government servants concerned, it is hereby directed that the heads of departments and others should look into the action taken by the Heads of Offices during administrative inspection of their subordinate offices and ensure that adequate and prompt action is taken in all cases.

કર્મચારીઓના જી. પી. ફંડમાં ખાતાં ખોલવા અંગે.

તાપાં વિભાગ

પરિપત્ર ક્રમાંક પી.એફ.આર. ૧૯૭૨/૨૦૩૬/ચ,
૨૯મી ડિસેમ્બર, ૧૯૭૨.

પરિપત્ર

સામાન્ય ભવિષ્યનિધિ નિયમ સંગ્રહના નિયમ ૫ અન્વયે કાયમી તેમજ ત્રણ વર્ષથી વધારે નોકરીની મુદતવાળા તમામ કર્મચારીઓ માટે ભવિષ્યનિધિમાં ખાતું ખોલાવીને ફાળો ભરવાનું ફરજિયાત છે છતાં હકીકતમાં એવા કેટલાંક કિસ્સાઓ આ વિભાગના ધ્યાન ઉપર આવ્યા છે કે જેમાં ઉપર્યુક્ત નિયમની જોગવાઈનું ચૂસ્તપણે પાલન થયેલ નહિ, અને પરિણામે સંબંધિત કર્મચારીઓ લાંબા સમય સુધી ભવિષ્યનિધિ યોજનામાં જોડાયેલ નહિ. આવી પરિસ્થિતિ માટે સંબંધિત ખાતાં/કચેરીના વડાને કસુરદાર ગણી શકાય. સબબ આ અંગે તમામ ખાતાં કચેરીના વડાઓને આથી વિનંતી કરવામાં આવે છે કે તોઓએ તેઓના તાબા હેઠળના કર્મચારીઓ કે જેઓ માટે ભવિષ્યનિધિ યોજનામાં જોડાવવાનું ફરજિયાત હોવા છતાં હજુ સુધી ખરેખર સદરહુ યોજનામાં જોડાયા ન હોય તેઓ તાત્કાલિક આ યોજનામાં જોડાઈ જાય અને નિયમિત ફાળો ભરવાનું શરૂ કરે તે માટે એકાઉન્ટન્ટ જનરલશ્રી (રાજકોટ વિભાગ) હિસાબ અને તિજોરી નિયામકશ્રીની કચેરી સાથે પરામર્શ કરીને જરૂરી કાર્યવાહી વહેલામાં વહેલી તકે પૂરી કરવાની રહે છે.

**FINANCE DEPARTMENT
Notification**

Dated the 27th October 1972.

Constitution of India.- No. GN-134 PFR 2471/76/CH.-In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules further to amend the Contributory Provident Fund (Bombay) Rules, namely :-

1. These rules may be called the Contributory Provident Fund (Bombay) (Gujarat First Amendment) Rules, 1972.

2. In rule 14-A of the Contributory Provident Fund (Bombay) Rules after sub-rule (3) the following shall be added as sub-rule (3A), namely :-

"(3A) Notwithstanding anything contained in sub-rule (2) final withdrawal may be permitted from the amount standing to the credit of a subscriber in the fund for acquiring a farm land or business premises within six months before the date of his retirement".

**Part final withdrawal from the
General Provident Fund.**

**Finance Department
Circular No. PFR-1972/2097-CH,
Dated the 20th December, 1972.**

CIRCULAR

Under the provisions of Rule 15 A of the Bombay General Provident Fund Rules it is permissible to sanction part final withdrawal to Government Servants from their Provident Fund accounts for specified purpose. It has been brought to the notice of Government that in some cases, sanctions had been accorded by the competent authorities, though these were normally not admissible and ultimately the cases had to be regularised in relaxation of the rules in consultation with the Finance Department. As heads of Department etc. are aware, under the

revised procedure laid down in Government Resolution, Finance Department No.PFR-2472/1857-CH, dated the 3rd August 1972 for part-final withdrawal from the Provident Fund Accounts, a formal authority from the A. G. is not necessary there is therefore no scope for pre-audit scrutiny of sanctions; consequently, it is all the more necessary that the sanctioning authority exercise greater control and take care in processing the proposals for part final withdrawals for the specified purposes. It is also emphasised that the case involving relaxation of the relevant provisions of the G. P. Fund/C. P. Fund Rules have to be referred to the Finance Department as usual.

**Contributory Provident Fund balance
transfer to autonomous bodies etc.**

**Finance Department,
Resolution No. PFR-2472-3207-CH,
Dated the 12th March, 1973.**

RESOLUTION

Under the provisions of rules 26 of the Contributory Provident Fund Rules (Bombay) as amended under Government Notification No. GN 64 PFR/1435/CH, dated the 29th August, 1971. Government may direct the deduction from the contributory Provident Fund and payment to Government of all amounts representing Government contribution and interest, if the subscriber within 5 years of the commencement of his service as such, resigns from the service, or ceases to be an employee under Government otherwise than by reasons of death, superannuation, or a declaration by a competent medical authority that he is unfit for further service, or the abolition of the post or the reduction of the establishment. Under clause (b) of Note 1 below the said rule, resignation from service in order to take up appointment in another department of the State Government or under Central Government or under a body corporate owned or controlled by Government or an autonomous organisation registered under the societies Registration Act, 1860, without any break and with proper permission of Government shall not be treated as resignation from Government services. The question of remedying the anomalies that may arise in cases where such a person finally resigns from service in the body corporate before completion of 5 years service (in Government as well as body corporate put together), had been under consideration of Government for some time past. It has now been decided that while transferring the Provident Fund Account together with Government contribution to the new account under the autonomous body it may be stipulated that in case the employee were to resign his fresh appointment under the body before completing five years service, including his previous service under Government the amount of Government contributory which was transferred to the body shall be **retransferred** to Government.

**Amendment of Standard Forms for
claiming final payment of balances
in the provident Fund Account on
superannuation.**

**Finance Department
Circular No. PFR 1072/2747/CH,
dated the 28th March, 1973.**

GOVERNMENT CIRCULAR

Under the Government Circular Finance Department No.PFR-1069/3438/CH, dated the 20th December, 1969, three different forms of application viz. A.B. & C. for Final payment of balances in the provident Fund Account have been prescribed for use by the Gazetted Officers, Non-Gazetted Government servants and nominees or any other claimants where no Nomination subsists.

2. In terms of the Government Circular Finance Department No. PFR.2072/6/CH, dated the 28th April 1972, revised procedure for final payment of the provident Fund balances to the subscribers on superannuation has been prescribed. The question whether the forms prescribed, vide Government Circular Finance Department No. PFR 1069/3438/CH, dated the 20th December, 1969 would need revision as a consequence of the aforesaid revised procedure has been examined and it has been decided to revise suitably the existing forms "A' & "B' appended to the Government Circular dated 20th December, 1969 referred to above. The revised forms are appended to this resolution.

3. The forms have been divided into two parts. The first part relates to the request for payment of amount in the Provident Fund upto one year prior to date of superannuation and the second part relates to the request for final payment on superannuation. The application in part II of the form will be required to be submitted by the subscriber immediately after his retirement. Part II will also be applicable in case of subscribers who apply for final payment for the first time after the date of superannuation, discharge, resignation etc.

4. These forms will also be applicable in the case of withdrawals sanctioned under the Corresponding provisions of the Contributory Provident Fund (Bombay) Rules.

Form GPF-10A
(For Gazetted Officers)

**FORM OF APPLICATION FOR FINAL PAYMENT/TRANSFER
 TO BODIES CORPORATE/OTHER GOVERNMENTS
 OF BALANCE IN THE.....P.F. A/C.**

To

The Accountant General,

(Through the Head of
 Office/Department)

Sir,

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

2. My Provident Fund Account No. is.....

3. My specimen signature in duplicate, duly attested by another gazetted officer is enclosed.

PART I

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

4. I request that the amount of Rs.....standing to the credit in my G.P.F. Account as indicated in the Accounts statement issued to me for the year.....(enclosed) /as appearing in my ledger account being maintained by you, may, please be arranged to be paid to me through.....treasury/sub-treasury.

5. Certified that I had taken the following advances in respect of which instalments of Rs.are yet to be repaid to the fund Account. I had taken the following final withdrawals :

(TEMPORARY ADVANCES)	FINAL WITHDRAWALS
1.	
2.	
3.	
4.	

6. Certified that the following amounts were withdrawan by me to finance my life Insurence Policy from My P.F. Account.-

1.
2.
3.
4.

7. Certified that after the payment of first instalment of may provident Fund balance, I will apply for the payment of the subsequent instalments in Part II of the from immediately on retirement.

Signature of the subscriber
Name & Address.

CERTIFICATIONS BY THE HEAD OF OFFICE/DEPARTMENT

Certified that the above information has been verified from the records being maintained in the office and is correct.

Signature of Head of Office/Department.

PART-II

In continuation of my application for final payment sent by vide No..... dated I request that the balance in my provident Fund Account may please be paid to me.

OR

I request that the etire amount at my credit with interest due under the rules may be paid to me through.....Treasury/Sub-Trasury/may be transferred to my provident Fund account My P.F. Account is.....

5. A sum of Rs.....(Rupees.....) was last deducted as provident fund subscription and recovery on account of refund of advance from my pay bill for the month of.....for Rs.....encashed on..... at.....Treasury/Sub-Treasury.

6. I cerify that I have neither drawn any temporary advance nor made any final with- drawal from my provident Fund Account during the 12 months immediately preceding the date of my gutting service under

OR

Details of the temporary advances drawn by me/final withdrawals made by me from my provident Fund Account during the 12 months preceding the date of my quitting service under..... Government/proceeding on leave preparatory to retirement or thereafter are given below;

Amount of advance	Date
1.	
2.	

7. I hereby certify that no amount was withdrawn/the following amounts were withdrawn by me from provident Fund account during the 12 months immediately preceding the date of my quitting service under.....Government/proceeding on leave preparatory to retirement or thereafter for payment of insurance premia or for the purchase of a new policy.

Amount	Date
1.	
2.	

8. The particulars of the Life Insurance Policies financed by me from the provident Fund which are to be released by you are given below;

Plociy No.	Name of the co.	Sum assured
1.		
2.		
3.		
4.		

Yours faithfully,

Station :

Signature.....

Date :

(Name & Address).....

Para 4 applies only when payment is desired at a treasury other than the one at the District Headquarters where the subscriber last served Otherwise it may be struck out.

CERTIFICATE BY THE HEAD OF OFFICE/DEPARTMENT

1. Forwarded in continuation of endorsement No.....dated

@1 (1) It is certified after due verification with reference to the records to the in my office, that no temporary advance/final withdrawal was sanctioned to the applicant from his/her provident fund account during the 12 months immediately preceding the date of his/her quitting service under.....Government/proceeding on leave preparatory to retirement or thereafter.

OR

@2. It is certified that after due verification with reference to the records in my office, that the following temporary advances/final withdrawals were sanctioned to and drawn by the applicant from his/her provident Fund account during 12 months immediately preceding the date of his/her quitting service under.....Government/proceeding on leave preparatory to retirement or thereafter.

Amount of advance/withdrawal	Date	Voucher No.
1.		
2.		

3. It is certified that no demands/following demands of Government are due for recovery.

@4. Certified that he/she has not resigned from Government service with prior permission of the Central Government to take up an appointment in another Department of the Central Government or under a State Government or under a body corporated owned or controlled by the State.

(Signature of the head of Office/Deptt.)

**FROM GPF-10 (B)
(For Non-Gazetted Officers)**

FORM OF APPLICATION FOR FINAL PAYMENT TRANSFER TO CORPORATE BODIES/OTHER GOVERNMENTS OF BALANCES IN THE..... PROVIDENT FUND ACCOUNT

To,
The 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/dissmissed/have been permanetly transferred to...../have resigned finally from Government service have resigned service under..... Government to take up appointment with.....and my resignation has been accepted with effect fromforenoon/afternoon.I joined service with.....on.....forenoon/afternoon.

2. My provident fund Account No. is.....

3. I desire to receive payment through my office/through the.....Treasury/Sub-treasury Particulars of my personal marks of indentification, left hand thumbs and finger impressions (in the case of illerate subscribers) and specimem signature (in the case of literate subscribers) in duplicate, dully attested by a gazetted officer of the Government are enclosed.

PART-I

(To be filled in when the application for final payments is submitted upto one year priod to retirement).

4. I request that the amount of Rs.....standing to the credit in my GPF Account as indicated in the Accounts Statement issued to me for the year (enclosed) as appearing in my ledger account being maintained by you..... Treasury/Sub-Treasury/Head of Office, may please be arranged to be paid to me as first instalment of final payment.

5. The under mentioned life Insurance policies were being financed by me from my provident Fund Account.

Certificate No. 3 to be furnished in the case of contributory Provident Funds only.
@ Please score out if not necessary.
B-114-29

Policy No.	Name of the Company	Sum assured
1.		
2.		
3.		

6. After payment of the first instalment of my P.F. balance, I will apply for the payment of subsequent instalments in Part II of the Form immediately on retirement.

Your faithfully,

Signature.....

Station.....

Name.....

Date.....

Address.....

This applies only when payment is not desired through the Head of Offices.

(FOR USE BY HEADS OF OFFICES)

Forwarded to the Accountant General.....for necessary action.

2. The provident Fund Account No. of Shri/Smt./Kumari (as verified from the Statement furnished to him/her from year to year) is.....

3. He/She is due to retire from Government service on.....

4. Certified that he/She had taken the following advances in respect of whichinstalments of Rs.....are yet to be recovered had credited to the Fund Account. The details of the final withdrawals granted to him/her are also indicated below :-

	Temporary advances	Final withdrawals
1.		
2.		
3.		
4.		

5. Certified that the following amounts were withdrawn from his/her account to finance the life Insurance Policy.

1.	
2.	
3.	
4.	

Signature of the Head of Office.

PART II

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

OR

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

Signature.....

Name.....

Address.....

(FOR USE BY HEAD OF OFFICES)

1. Forwarded to the Accountant General/.....for necessary action/ in continuation of endorsement No.....Dated

2. He/She has finally retired/will proceed on leave preparatory to retirement for months has been discharged/dismissed/has been permanently transferred to/has resigne finally from Government Service/has resigned service underGovernment to take up appointment with.....and his/her resignation has been accepted with effect from.....forenoon/afternoon. He joined service with.....on.....forenoon/afternoon.

3. The last fund deduction was made from his/her pay in this office Bill No..... datedfor Rs.....(Rupees.....) cash vouchers No.....of.....Treasury, the amount of deduction being Rs.....and recovery on account of refund of advance Rs....

@4. Certified that he/she was neither sanctioned any temporary advance or any final withdrawal from his/her provident funds account during the 12 months immediately proceeding the date of his/her quitting service under.....Government/proceeding on the leave preparatory to retirement or thereafter.

OR

Certified that the folloing temporary advance/final withdrawals were sanctioned to him/her drawn from his/her provident fund account during the 12 months immediately preceding the date of his/her quitting service under.....Government/proceeding on leave preparatory retirement or thereafter.

Amount of advance/withdrawal	date	Voucher No.
1.		
2.		
3.		

@5. Certified that no amount was withdrawn/the following amounts were withdrawn from his/her provident fund account during the 12 months immediately preceding the date of his/her quitting service under.....Government/Proceeding on leave preparatory to retirement or thereafter for payment of Insurance Premia or for the purchase of a new policy.

Amount	Date	Voucher No.
1.		
2.		
3.		

*6. It is certified that no demands/following demands of Government are due for recovery.

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

Signature of head of Office/Department.

* Certificate No. 6 to be furnished in the case of contributory provident Fund.

@ Please score out if not necessary.

**Conversion of an advance into
a withdrawal--procedure
regarding...**

**Finance Department
Resolution No. PFR-2472/2712-CH,
Dated the 23rd April, 1973**

- Read :**
- (1) Government Resolution, Finance Department No. PFR-2472/1857-CH, dated the 3rd August, 1972.**
 - (2) Rule 15-C of the Bombay General Provident Fund Rules reproduced below :**
 - * 15-C. A subscriber who has already drawn or may here after draw advance under Rule 14 for any of the purposes specified in clause (a), (b) and (c) of sub-rule (2) of Rule 15-A, may convert, at his discretion by written request addressed to the Accounts Officer through the sanctioning authority the balance outstanding against it (With interest) into a final withdrawal on his satisfying the conditions laid down in rules 15-A and 15-B.**

CIRCULAR

Government is pleased to direct that the provisions of Rule 15-C of the Bombay General Provident Fund Rules cited in the preamble shall continue to be operative with the modification that the Government servant intending to convert the balance of any outstanding temporary advance from his Provident Fund Account need make a written application to that effect to the sanctioning authority (vide Rule 14-C of the General Provident Fund Rules) who shall examine such a request in accordance with the rules, and issue sanctions for conversion of temporary advance into part final withdrawal in the Form prescribed under Government Resolutions, Finance Department No. PFR-2067/1451-CH, dated the 5th June, 1967, with suitable modifications showing how the amount proposed to be converted has been arrived at endorsing a copy to the Accounts Officer. In case of a Gazetted Officer, copies of such sanction should also be endorsed, to the Treasury Office/Pay and Accounts Office from where he is drawing pay, as the case may be. This procedure would also be applicable to similar cases falling under the Contributory Provident Fund Rules.

2. These orders would also be applicable to the employees under the Panchyats to the extent these are relevant.

**Finance Department
No. PFR-2473/127/CH,
Dated the 27th April, 1973.**

ADDENDUM

Add the words "of part final withdrawal or non-refundable advance of G.P. Funds" after the words "make payments" occurring in line 11 in Government Memorandum, Finance Department No. PFR-2473/127/CH, dated the 22nd February, 1973.

**Simplification of the accounting
system of Provident Fund
Advances.**

**Finance Department
Resolution No. PFR-2472/62/CH,
Dated the 8th June, 1973.**

GOVERNMENT RESOLUTION

Under the rules of the Contributory/General Provident Fund normally one advance is admissible at a time but power is reserved to the authorities specified in the Fifth Schedules to the Rules to sanction more than one advance and when this is done each advance is treated separately for the purpose of recovery and the recoveries of the different advances run concurrently. This makes for a complicated system of accounting. With a view to simplify the system it has been decided that where there is an advance running, it should be consolidated when a second advance is sanctioned under rule 12 of the contributory provident fund (Bombay) Rules or Rule 14 of the Bombay General Provident Fund Rules and subsequent instalments for recovery of advances should be fixed with reference to the consolidated amount.

2. The new procedure will come in to effect from the date of issue of this resolution. The outstanding balance of previous advance of advances taken before the date of coming into effect of this new procedure will be consolidated with the advance applied for after that date. However, if more than one advance is outstanding on the date of effect of the new procedure, they will continue to be recovered in the number of instalments already fixed with a fresh advance is applied for when outstanding balances on that date will be consolidated.

3. After the date of coming into effect of the new procedure applications for temporary advances and sanctions to temporary advances from the contributory/Provident Fund/General Provident Fund will be made/issued in the proforma I & II appended to this resolution.

4. With a view to further simplify the accounting procedure, Government is pleased to decide that with effect from the 1st April, 1973 no interest will be charged on the temporary advances granted under the Contributory/General Provident Fund.

5. Necessary amendment to the rules will be issued in due course.

PROFORMA--I

1. Name of the Subscriber
2. Account No.
3. Designation
4. Pay
5. Balance at credit of the subscriber on the date of application.
6. Amount of advances outstanding, if any and the purpose for which advance was taken then
7. Amount of advance required.
8. Purpose for which the advance is required.
9. Amount of the consolidated advance (items 6 & 7) and number (and amount) of monthly instalments in which the consolidated advance is proposed to be repaid.
10. Full particulars of the pecuniary circumstances of the subscriber, justifying the application for the temporary withdrawal.

Signature of Applicant.

PROFORMA-II

Proforma of sanctions to temporary advance from G.P.F./C.P.F.

Sanction is hereby accorded under rule _____ (A) _____
for the grant of a temporary advance of Rs. _____ (in words)
to Shri/Shrimati/Kumari _____ from his/her
G.P. F. Account No. _____ to enable him/her to defary expenses on _____
C.P. F. Account No. _____

(B) _____

(C) The Advance will be recovered in _____ monthly instalment of
Rs. _____ each, commencing from the salary of _____ payable in _____.

(D) A sum of Rs. _____ (in words) out of the advance of
Rs. _____ (in words) sanctioned and paid to him/her in _____
has not been recovered as on date. This amount together with the advance now santioned
agregating Rs. _____ (in words) will be recovered in _____
monthly instalments of Rs. _____ each commencing from the salary of _____
payable in _____.

(A) Quote the relevant rule Rule 12(a)/12(c) of the C.P.F. Rules / Rule 14(i)(a)/14(ii)(c)
of the G.P.F. Rules. (Bombay).

(B) Give particulars of the purpose for which advance has been sanctioned.

(C) This clause will be used only when a previous advance is not outstanding for
recovery. Strike out if not applicable.

(D) This clause will be used when a previous advance is outstanding Strike out if not
applicable. If applicable and if more than one advance is outstanding for recovery as on the
date of sanction of the fresh advance, full details of the temporary advances paid earlier and
outstanding on the date of sanction of fresh advance and amount of unrecovered balance of
each of the outstanding advances should be indicated clearly.

**Advance from G.P.F./C.P.F.
Floods 1973.**

**Finance Department
Resolution No. PFR-2473/1838/CH,
Dated the 15th September, 1973.**

GOVERNMENT RESOLUTION

Government has noticed that in several cases, Government servants have been severely affected during the recent floods in Gujarat. The present G.P.F./C.P.F. Rules do not provide for sanction of advance on account of such a natural calamity due to floods. With a view to avoid financial hardship to subscribers and their families caused by recent floods. Government is pleased to direct that the sanctioning authorities, after enquiry and satisfaction should sanction temporary advance to such needy Government serrvants, from their G.P.F./C.P.F. balances subject to the following conditions :

The advance shall not exceed six months pay or half the amount at the credit of the subscriber in the Fund whichever is less and the advance shall be recovered from the subscriber in equal monthly instalments not exceeding Forty eight.

2. These orders will remain in force upto March, 1974.

**Conversion of temporary advance
into part final withdrawal
Clarification regarding.**

**Finance Department
Circular No. PFR-2472/928/CH,
Dated the 28th September, 1973.**

- Read :**
- (1) **Government Resolution, Finance Department
No. PEF/2472/1857/CH, dated the 3rd August,
1972.**
 - (2) **Government Resolution, Finance Department
No. PEF/2472/2712/CH, dated the 23rd April,
1973.**

CIRCULAR

Under Rule 15-C of Bombay Provident Fund Rules, conversion of the balance outstanding against an advance drawn under Rule 14 for any of the purposes specified in clause (a)(b) of Rule 15 A into part final withdrawal, is admissible subject to the subscriber satisfying the conditions laid down in Rule 15 A and 15 C. Rule 15(2)(b) of General Provident Fund Rules contemplating that withdrawal shall be permissible inter alia for meeting the expenditure in connection with marriage of any other female relation dependent upon the subscriber, if the subscriber has no daughter, whereas such condition is not therein Rule 14(1)(a)(iii). As the dependency status of the person for whose marriage the advance has been drawn, will change between the time of grant of advance and that of application of conversion of this advance into part final withdrawal, a point has been raised in regard to certificate regarding dependency to be furnished by the subscriber at the time of application for conversion of advance into part final withdrawal. It is clarified that the certificate which reflects the dependency status at the time of advance will meet the requirement of the rules in such case.

This will also apply to the cases of conversion of temporary advance into Final withdrawal under Rule 12 and 14 A of the Contributory Provident Fund Rules.

2. These orders would also be applicable to the employees under the Panchyats to the extent these are relevant.

Schedule of G.P.F. deductions.

**Finance Department
Circular No. PFR-2073/1623/CH,
Dated the 9th October, 1973.**

CIRCULAR

Accountant General's Office allots accounts number of the GPF/CPF in separate series for the different department and identifies them by prefixing or affixing the names of Department in short. The account No. allotted to a subscriber is generally in the series of the department in which he is working at the time of admission of Fund. This procedure has been prescribed to facilitate proving of posting in the individual ledge account with figures booked in the accounts of Government under GPF/CPF heads which are kept on a departmental basis.

At present the drawing officer includes the names of all subscribers in his department including employees transferred from another departments having a different departmental prefix in their Provident Fund account in a single schedule of the GPF deduction as the accounts are maintained by the same Accountant General. Inclusion of names of subscribers transferred from another departments in a single schedule of deduction causes delay in the matter of posting in the provident Fund ledger account in A. G. office.

With a view to eliminating delay in work of posting and proving of the Provident Fund Accounts in the A.G. office all departments/Offices are requested to prepare a separate schedule of GPF/CPF deduction of subscriptions in respect of Government servants transferred from another departments.

**Grant of final withdrawal from
Provident Fund. Clarification
in respect of**

**Finance Department
Circular No. PFR-1074-203-CH,
Dated the 26th March, 1974.**

**READ : Government Circular, Finance Department
No. PFR-2066-2466-CH, dated 18-2-1967.**

CIRCULAR

Under the Government Circular, Finance Department No. PFR-2066-2466-CH, dated the 19-2-1967, the Government in partial modification of the orders contained in Government Circular, Finance Department No. PFR-2066-GI-8-CH, dated the 15-2-1966 has directed that the subscriber shall be permitted to make final withdrawal once in every six months for the purpose of sub rule (a) of rule 15 A (2) of the Bombay General Provident Fund Rules, and that the withdrawal of each occasion shall be treated as a separate purpose for the purpose of rule 15 (B) (1) *ibid* one of the purposes for which the final withdrawal is permissible relates to the withdrawal of the money from the General Provident Fund for the purpose of higher/technical education of the children.

2. A point of doubt was raised in regard to the computation of the period of six months. It is hereby clarified that in so far as it relates to permitting the final withdrawal for the purpose of higher/Technical education is concerned, the final withdrawal once in every six months means the "Academic term" or "Semester".

3. The above clarification will also apply *mutatis matandis* to withdrawals/advances permissible under the Contributory Provident Fund Rules (Bombay).

4. Formal amendment to the above Rules will be carried out in due course.

**Amendment of standard Forms for
claiming final payment of Balances
in the Provident Fund Account on
Superannuation.**

**Finance Department
Circular No. PFR-1072/2747-CH,
Dated 9th July, 1974.**

**Read : (1) Circular No. PFR/1069/3438-CH, dt. 20th
December, 1969.
(2) Circular No. PFR-1072/2747-CH, dt. 28th March,
1973.**

CIRCULAR

Under the Government Circular, Finance Department No. PFR-1069/3438-CH, dated the 20th December, 1969 different forms of application viz., A.B.C. for being used for final payment of Balances in the Provident Fund Account have been prescribed and the said Forms have been revised vide Government Circular, Finance Department No. PFR-1072/2747-CH, dated the 28th March 1973 retaining Form 'C' unchanged.

2. In the Government Circular, Finance Department No. PFR-1072/2747-CH, dated the 28th March, 1973 for the words and letters viz. "Certificate by the Head of Office/Department" mentioned in the Form 10-A the following words and letters shall be substituted :

"Certificate by the Authority sanctioning the Temporary Advances from the Provident Fund Account" and for the words "signature of Heads of Office/Department, wherever they occur the words "signature of the Heads of the Office/Department with signature-Designation".

At the foot of the form 10-A accompanying the circular dated the 28th March, 1973 referred to the following note shall be inserted.

"The Certificate referred to is to be signed by the Authority competent to sanction the Advance for the grant of which special reason are not required after duly ascertaining the advances, if any sanctioned by the authorities mentioned in the table as per para 2 of the fifth schedule of the Bombay General Provident Fund Rules."

**Sanction of withdrawal from General
Provident Fund--Procedure regarding.**

**Finance Department
Resolution No. PFR-2473-2639-CH,
Dated the 13th September, 1974.**

RESOLUTION

Under the revised procedure for the grant of withdrawal from the General Provident Fund prescribed vide G.R.F.D. No. PFR-2472/1857-CH, dated the 3rd August, 1972, read with G.M.F.D. No. PFR-2473/127-CH, dated the 22nd February, 1973, addendum No. PFR-2473/127-CH, dated the 27th April, 1973, and G.N. No. 190 and 191 PFR-2472/49/(G. of I)-CH, dated the 24th August, 1973, the necessity of formal authority from the Account Officer, has been done away with. Whenever the applicant is in a position to satisfy the competent authority about the amount standing to his credit in the Provident Fund Account with reference to the latest available statement of Provident Fund Account together with evidence of subsequent contributions, the competent authority may itself sanction withdrawals within the prescribed limits, as in the case of refundable advance.

2. In order to determine the admissibility of the withdrawal applied for by the Government servant, the sanctioning authority will be mainly guided by the Account statement issued by the Accounts Officer concerned. It is, therefore, necessary to ensure that all the amounts withdrawn by the Government servants, are duly posted in the ledger account of the subscriber, and incorporated in the statements of the year, as otherwise it may result in over payment. Government is therefore pleased to direct that the following certificate should be recorded on all sanctions for withdrawals issued henceforth :__

"Shri _____ was last sanctioned a part final withdrawal by this office for an amount of Rs. _____ vide _____"

" * Shri _____ is understood (as stated by him) to have been last sanctioned a part final withdrawal of Rs. _____ "

(Sanctioning Authority)

3. The above certificate shall also be recorded on all sanctions for withdrawals from Contributory Provident Fund Accounts.

* The alternative certificate mentioned above should be recorded in sanctions of those subscribers in whose case particulars of last sanction for partfinal withdrawal, are not available with the office for reasons such as transfer of an employee from another office etc.

**Simplification of the accounting system
of Provident Fund Advances.**

**Finance Department
Corrigendum No. PFR-2472/1670(74)/CH
Dated the 24th September, 1974.**

CORRIGENDUM

In the Government Resolution, Finance Department No. PFR-2472/62/CH, dated the 8th June, 1973, the following corrections shall be made viz :

(1) In para 2, in the second line of the Government Resolution referred to, for the word "of" occurring between the words "Advance" and "Advances", the word "or" shall be substituted.

(2) In para 2, in the seventh line of the Government Resolution referred to, for the word "will" occurring between the words "Instalments already fixed" and "A fresh advance is applied for", the word "till" shall be substituted.

**Sanction of temporary advance/with-
drawal from General Provident
Fund/Contributory Provident
Fund procedure regarding**

**Finance Department
Resolution No. PFR-1074-171(GO1)-CH,
Dated the 30th January, 1975.**

GOVERNMENT RESOLUTION

Under the Government Resolution, Finance Department No. PFR-2472-1857-CH, dated the 3rd, August, 1972 and Finance Department Notifications No. GN-244 and 245 PFR-2072-36-CH, dated the 21st February, 1974 it has been provided that an advance or a withdrawal sanctioned after forwarding the application for final payment to the Accounts Officer shall be intimated to the Accounts Officer immediately and acknowledgement obtained by the sanctioning authority. However, if the requirement of communicating the sanction to audit for an advance/final withdrawal is not fulfilled there is the possibility of an over payment being made. With a view to avoid such contingencies it has been decided that advances/withdrawals if applied for by a Government servant after submitting the first part of the application for final payment should be sanctioned subject to the condition that the actual payment shall be made only on receipt of an authorisation from the Accounts Officer concerned who will arrange this as soon as possible.

2. Necessary amendment to the relevant provisions in the Bombay General Provident Fund Rules and the Contributory Provident Fund Rules (Bombay) shall be made in due course.

**Sanction of withdrawal from General
Provident Fund Procedure--regarding**

**Finance Department
Circular No. PFR-2473/402(75)-CH,
Dated the 14th April, 1975.**

CIRCULAR

Government is pleased to direct that the certificate(s) prescribed in the Government Resolution, Finance Department No. PFR-2473/3639-Ch, dated the 13th September, 1974 should be substituted by the certificate(s) as under :

"Shri was last sanctioned a part final withdrawal by this office for an amount of Rs. vide after the accounts statement for the year"

"Shri in understood (as stated by him) to have been last sanctioned a part final withdrawal of Rs. by"

(Sanctioning authority)

**G. P. F. Accounts -- Pass Books in
 respect of Class IV servants.**

**Finance Department
 G.R.No. PFR-1073-1320-CH,
 Dated the 22nd May, 1975.**

GOVERNMENT RESOLUTION

The G.P.F. Accounts in respect of Class-IV servants are being maintained by the Director of Accounts and Treasuries and the annual balance slips are being issued by him to the various account holders through their Heads of Offices. It has been represented to Government that the slips are not received in time and in some cases the correct amounts are not shown and in many cases when advances from the G.P.F. are asked for, the latest balance is not also available with the result that inconvenience and hardship is being caused to the persons concerned. Government is already considering the question of introduction of Electronic Data Processing in respect of these accounts with the help of the Computer Centre. However, it would take some time before the computerisation comes into effect. Government has, therefore, decided in principle to introduce the Pass Book system for G.P.F. Accounts of the Class-IV servants.

2. The Director of Accounts and Treasury should be requested to put up necessary proposal about the format of the proposed Pass Book and also the procedure that should be followed by the various Heads of Offices so that the Pass Books can be correctly maintained and kept up to date by them. The Director of Accounts and Treasuries should also consult the Accountant General before making his proposals to the Government.

**Amount of Provident Fund Sub-
 scription-Enhancement of**

**Finance Department
 No. PFR-1075-2058-Ch,
 Dated 30th July, 1975.**

GOVERNMENT RESOLUTION

Under the provisions of Rule No. 10(4) of the Bombay General Provident Fund Rules, and Rule No. 8 (4) of the Contributory Provident Fund Rules (Bombay), subscribers to the said Provident Funds are allowed to enhance the amount of subscription once at any time during the course of a year. Government is now pleased to relax the provision of those rules so that the subscribers to the above funds may enhance the amount of subscription as and when they find it convenient during a year.

2. This will however not affect the rate of Government contribution under the rules to the Contributory Provident Fund.

Subscription to the Provident Fund.

**Finance Department
Circular No. PFR-2475/2046-CH,
Dated 2nd September, 1975.**

CIRCULAR

In accordance with the provision of rule 10 of the Bombay General Provident Fund Rules, a Government servant can subscribe to the fund to the extent of his full monthly "emoluments" as defined in the aforesaid rules, the minimum rate being as indicated below :

Category of Government Servants	Rate of subscription
Class--IV	8 p. c. of pay
Government servants drawing pay upto Rs. 250/--	8 p. c. of pay
Government servants drawing pay above Rs. 250/- but upto Rs. 800/-	10 p. c. of pay
Government servants drawing pay above Rs. 800/--	12 p. c. of pay

2. The rate of subscription between the aforesaid two limits can be enhanced at any time during the course of a year.

3. The State Government's present financial position has been extremely critical mainly due to huge drought relief expenditure and as such Government has introduced a series of economy measures as outlined in this Department Circular No. EXP-1075/3089-K, dated 16th July, 1975 so as to effect maximum possible economy in Government expenditure.

4. It is also imperative for Government to mobilise all available resources. One way in which Government servants can play an effective role is by stepping up immediately their subscriptions so their Provident Fund Accounts. Government hopes that all Government servants will respond to this call spontaneously and willingly and that they will increase their subscriptions to the General Provident Fund Accounts to their maximum capacity for the remaining period of the current financial year.

5. Government Servants subject to the Contributory Provident Fund benefit are also requested similarly to enhance their own subscriptions. This will, however, not affect the rate of Government Contribution under the rules.

**Finance Department
Circular No. PFR-1073/90(Through)-CH,
Dated the 20th September, 1975.**

CIRCULAR

According to the provision contained in Rule-4 of the General Provident Fund, all permanent Government Servants and also those Government servants who may not be permanent but who have put in three years continuous service are compulsorily required to subscribe to the General Provident Fund. Under Government Circular, Finance Department No. PFR-1972/2036-CH, dated the 29th September, 1972, all Heads of Departments and Heads of Offices were requested to take prompt action to finalise the work regarding opening of General Provident Fund account of all eligible Government servants in consultation with Accountant General/Director of Accounts and Treasuries.

2. In spite of above instructions, it has come to the notice of Government that many of the Government servant who are eligible to subscribe, have not opened even their General Provident Fund accounts. All Heads of Departments/Offices are, therefore requested to ensure that all eligible Government servants under their administrative control get their General Provident Fund accounts opened and start their subscription in the fund without any further delay at the earliest. A complinace report thereof may be sent to the Additional Accountant General, Rajkot/Director of Accounts and Treasuries, Ahmedabad as well to the Finance Department latest by 31st March, 1976.

**Elimination of delay in the payment
of Provident Fund balances in the
subscribers nominees or other
claimants.**

**Finance Department
Circular No. PFR-1975/2435/CH,
Dated 18th October, 1975.**

- Read :**
- (1) Government Circular, Finance Department No. PFR 1064/761-CH, dated the 10th February, 1964.**
 - (2) Government Circular, Finance Department No. PFR 2066/517/2309/CH, dated the 5th October, 1966.**
 - (3) Government Circular, Finance Department No. PFR-2069/3624/CH, dated the 5th March, 1970**

CIRCULAR

In spite, the detailed instructions issued in Government Circulars cited in the preambles it has been brought to the notice of Government that in many cases delays take place in making final payment of Provident Fund balances to the subscribers or their families in the event of death, due to non observance these instructions. The necessary of avoiding financial hardship to subscribers and their families caused by the belated payment of Provident Fund balance needs no emphasis.

2. With a view to obainating delays in the final payment of provident Fund balance, a comprehansive note containing guiding instructions about the action to be taken by the subscribers and the Heads of offices for ensuring expeditious final payment of Provident Fund balance is appended in the annexure. The heads of offices/departments are requested to follow the instructions scrupulously and observe the procedure and rules strictly in processing the applications for final payments. To obtain and minimim so delays, all the heads of departments/offices are requested to take the following steps. :

- (i) In every office, an officer may be nominated preferably a welfare officer, if there be one, who should be hold responsible for affording active guidance and help, particularly to Class-IV employees and to the depatments of decoased subscribers, to take necessary, action on their part.
- (ii) The staff on the verge of retirement may be furnished a cyclostyled copy of the guiding instructions about the action to be taken on their part in getting fund money alongwith necessary copies of the forms to be filled in by them for the purpose. For Class-IV the officer in charge of the work should personally explain the procedure and also got the necessary forms filled in by them.
- (iii) Offices should maintain a list of persons who have not exercised any nomination and should explain to them that it is obligatory on their part to submit a nomination and in absence to proper nomination delay in the settlement of Provident Fund cases is bound to occur. The concerned officer should furnish the necessary form to the subscriber who has not filled nomination and got the same duly filled in.
- (iv) The concerned officer should ensure that the subscribers who retire or resign from service, must submit an application in prescribed form for the final payment of Provident Fund balances before the disbursement of last pay and allowances or acceptance of the resignation as the case may be.
- (v) In the matter or processing Provident Fund claims, the following time targets should be observed :

Time allowed

- | | | |
|------|--|---|
| (a) | Forwarding the application to Audit Office | One week from the date of receipt of application. |
| (b) | Preparation of the bill and submitting it to the Treasury | One week from the date of receipt of authority from the Accountant General. |
| (c) | Intimating the Government servants or the claimants the probable date by which the amount will be ready for disbursement. | At the time of sending the bill to Treasury. |
| (vi) | References of the Accountant General in regard to discrepancies in subscribers account involving final payment of the balance are attended to on Top priority basis. | |

3. The following procedure should be followed to permit action being taken on application for payment of General provident Fund Balance to the subscriber soon after his superannuation.

- (i) A subscriber may submit an application for payment of the amount in the fund upto one year prior to the date of Superannuation. The application may be made for the amount standing to his credit in the fund as indicated in the accounts statement for the year ending one year prior to his superannuation or for the amount as indicated in his ledger account, in case the accounts statement has not been received.
- (ii) The Head of Office shall forward the application to the Accounts Officer indicating the advances taken and the recoveries effected against the advances which are still current and the number of instalments yet to be recovered in respect of each advance and also indicate the final withdrawals, if any, taken by the subscribers.
- (iii) The Accounts Officer shall issue an authority for the amount indicated in the application after verification with the ledger account, at least a month before the date of superannuation but payable on the date of superannuation.
- (iv) The authority mentioned in sub-para (iii) above will constitute the first instalment of payment. A second authority for payment will be issued as soon after superannuation as possible. This will relate to the continuations made by the subscriber to the amount mentioned in the application submitted vide sub-para (i) above plus the refund of instalments against advances which were current at the time of the first application.
- (v) The advance/final withdrawals sanctioned after the forwarding of the applications for final payment to the Account Officer should be intimated to the Accounts Officer immediately and acknowledgement obtained by the sanctioning authority.

ANNEXURE

Guiding instruction about the action to be taken by the subscriber and Head of Offices, for ensuring expeditious final payment of Provident Fund Balance.

1. *Form to be filled in* Application Forms prescribed for final payment of balances in the Provident Funds are Form GPF 10A to G.Os, Form GPF 10 B for N. G. Os, and Form 'C' to be used by the nominees or any other claimants where no nomination submits.

The standard Forms "GPF-10A" and "GPF-10B" have been prescribed in circular No. PFR-1072/2747/CH, dated 28th March, 1973 and Form "C" has been prescribed in circular No. PFR-1069-3438-CH, dated the 20th December, 1969 of the Finance Department.

2. *Events on the happening of which Final Withdrawal Incomes due.*—The events are retirement, proceeding on L.P.R., discharge or dismissed from Government Service, resignation(final) from Government Services, designation from Government Service to take up appointment with another Department of the same Government or with another Government or with a body corporate, owned or controlled by the State Government or any other Government or under an appointment organisation togethered under the Societies Registration Act 1860 or the death of the subscriber.

3. *Instruction to be kept in mind while filling the Forms.* (i) In the case of N.G.Os. Form GPF-10B may be got filled in, as far as possible, on the occurrence of the event, it would not normally be difficult to ensure this as only factual information already known to the subscriber on the occurrence of the event has to be filled in by him.

- (ii) The address to be given by the subscriber or the nominee should be his permanent address and not the office address from where he retired. This would facilitate any subsequent reference to him in case Head of the Office/Account Officer requires additional information, from him for finalising his claim. This is absolutely necessary when the subscriber desires payment at a treasury.

It should be ensured that the application is dated by the subscriber/nominee to guard against complaint from him about delay in finalising his claim.

- (iii) When payment is desired through a treasury/sub-treasury, without intervention of Head of Office, Name of the treasury/sub-treasury should clearly be indicated in the application. Except in the case of G.Os. desiring payment through a treasury of the district from which he retired, specimen signature in duplicate, duly attested, in the case of illiterate subscribers should also be furnished with the application. In the case of illiterate subscribers, particular of personal marks of identification, left and thumb and finger impressions, duly attested, should be enclosed.
- (iv) It should be ensured that details of last fund deductions are given in full as contemplated in the form to avoid back references from the Account Officer.
- (v) Another defect usually in the application is non-filling or incorrect filling of the information regarding "Temporary Advances/Final withdrawals and withdrawals for financing insurance policies from General Provident Fund during the twelve months immediately preceding the date of quitting the service/proceeding on L.P.R. or the matter or of death.
- (vi) Applications received from the subscribers/nominees should be forwarded to the Account Officer only after the Head of the Office/Department files his in the portion of the application meant for them, as in many cases the applications are sent to the Accounts Officer with only a covering letter.

4. *Instruction applicable when Form "C" is used.* (i) Either column 8 and 9 or column 10 or column 12 should alone be filled in and not all the columns simultaneously.

- (ii) It is often seen that age of the claimant is not given in columns 9 and 10 which is essential and without which eligibility of the claimant cannot be determined.
- (iii) The Heads of the Department of the office shall obtain separate application from the nominees, whenever a nomination exists or from persons legally entitled to receive the Fund money where no nomination exists.

If no nomination subsists in favour of member or members of the family of the subscriber, the Fund money becomes payable in equal shares to the members of his family as defined in Rule 2 (1) (c) of the B.G.P.F. Rules read with the provisions to Rule 30.

- (iv) Disbursement of Provident Fund Moneys to persons on behalf of minors :__

The payment of provident fund money to the extent of Rs. 5,000/- (or the first Rs. 5,000/- where the amount payable exceeds Rs. 5,000/-) on behalf of the minor(s) can be made to his/her natural guardian or where no natural guardian exists to the person considered fit by the Head of Office to receive payment on behalf of the minor(s) without requiring him to produce a guardianship certificate. The persons receiving payment on behalf of the minors should be required to execute a bond signed by two sureties agreeing to indemnify Government against any subsequent claim. The balance in excess of Rs. 5,000/-, if any, would be paid in accordance with the normal rules.

In cases where the natural guardian is a Hindu widow, the payment of provident fund money on behalf of her minor children shall be made to her irrespective of the amount involved without production of guardianship certificate or any indemnity bond unless there is anything concrete to show that the interest of the mother are adverse to those of the minor children.

A natural guardian, according to Hindu Minority and Guardianship Act, 1956, in case of a Hindu boy or of an unmarried Hindu girl is the father and after him only the mother.

It is essential, however, that in the absence of a natural guardian there should be adequate *prima facie* grounds for making payment to the person claiming it. Such ground can exist only if he/she is shown by a sworn declaration to be de-facto guardian and his/her *bona fides* have been ascertained. Even if a guardian has not yet been appointed by the Court, if the minor and his property are in the custody of some person, such person is in law a *de-facto* guardian. The authorities making payment should therefore, require the person who comes forward to claim payment on behalf of the minor to satisfy them by an affidavit that he is in charge of the property of the minor and is looking after it or that if the minor has no property other than the Provident Fund money the minor is in his custody and care. The affidavit is to be produced in addition to the indemnity bond with suitable sureties.

Form of the bond of indemnity to be furnished for this purpose is enclosed.

5. *Final payment cases of persons serving in Panchayats.*—(i) *On deputation to panchayat.*—Applications of G.Os., as well as N.G.Os. have to be forwarded by the concerned authorities in Government, who would have otherwise done so had the persons been not deputed to the panchayats.

(ii) *Government servants allocated to the Panchayats.* In their cases, application have to be forwarded by the D.D.Os.

6. *Nominations.*—In order that final payment of General Provident Fund balance is made speedily in the event of the subscriber's death, it may be impressed upon the subscribers that it is in their own interest to file the nomination in the appropriate form or to revise the nomination in case he had filed a nomination already when he had no family but has since acquired a family.

7. *Statement of subscribers due for retirement.*—(i) To enable the Accounts Officer to take advance action for reviewing the account of the subscribers and bring them upto date, if there are missing credit/debit etc., half yearly statement of subscribers due for retirement should be sent to the Additional Accountant General, Rajkot/Director of Accounts and Treasuries, Ahmedabad as per circular Memorandum No. PRF-1461/43338-G, dated 4th December, 1961 of the F. D.

The Half-yearly statement are required to be prepared by the Heads of Offices in duplicate showing the names of the subscribers and their P.F. A/c. Nos. with prefixes, and sent to the above offices by the 15th January and 15th July, every year. The statement due on the 15th January will cover the cases of subscribers due to retire between April and September and the statement time on the 15th July of subscribers due to retire between October and March.

(ii) *Intimation of death of the subscriber.*—The death, dismissed, termination of services, resignation or retirement of a subscriber should be intimated promptly by the Head of the Office to The Additional Accountant General, Rajkot/Director of Accounts and Treasuries, Ahmedabad giving name and account No. of the subscriber.

8. *Noting of Provident Fund Account Numbers.*—(i) The account No. of the subscriber should be noted at the top right hand corner on the first page of the Service Book and also in the remarks column of the pay-bill from month to month.

- (ii) Certain subscribers are financing their Insurance Policies from the General Provident Fund balance for which purpose perpetual authorities have been issued by the Additional Accountant General, Rajkot. If in any year, this facility is not availed of and the premium is paid by the subscriber from his private resources, this fact should be intimated to the Additional Accountant General, Rajkot or the Director of Accounts and Treasuries Ahmedabad, as the due may be.

9. *Responsibility of the Head of the Office under whom the subscriber last served.*- In cases where the subscriber had, during the period of the last 12 months prior to his quitting service or death, served in more than one office, the last head of office or department under whom he served should collect the necessary information from the various offices in which the subscriber served during the last 12 months before quitting service or death to enable him to fill in the particulars in the portion of the application meant for Head of the Office/Department.

- N.B.** (1) The indemnity Bond shall be executed on a general stamp paper only.
 (2) Value of stamps required on an Indemnity Bond under Article-34 read with 57(a) in schedule I of Indian Stamp Act of 1899.

	Up to Rs. 10		00-20
(a) Exceeds Rs.	10 but does not exceed Rs.	50	00-50
..	50	100
..	100	200
..	200	300
..	300	400
..	400	500
..	500	600
..	600	700
..	700	800
..	800	900
..	900	1000
(b)	any other case Rs. 15 (Fifteen only).		

**Incentive Bonus Scheme for subscribers
 to Provident Fund.**

**Finance Department
 Resoution No. PFR-1075/2678-CH,
 Dated 29th October, 1975.**

RESOLUTION

According to provisions contained in Rule 13 of the Bombay General Provident Fund and in Rule 11 of the Contributory Provident Fund, interest at the prescribed by Government from time to time, is paid on the amount at the credit of the subscriber on the 31st March, subject to other conditions laid down thereunder. The subscribers are allowed to withdraw temporary advances or part final advances for the reasons mentioned in Rule 12/14 and Rule 14/15 under the said Rules respectively. The purpose of the establishment of the Fund is solely to upgrade economic condition and to meet the social activities of the subscriber at the time of pecuniary hardship and on superannuation. The Government has also made severel efforts to increase the subscriptions with a view to encourage the subscriber to save as much amount as he can for the purpose of future liabilities.

In order to detract Government employees from withdrawing amounts from their Provident Fund Accounts and to encourage them to increase the rates of subscription and also keep larger balance in their Provident Fund Account. Government is now pleased to introduce, an incentive bonus scheme for Government employees as well as panchayats employees who do not withdraw any amount (Temporary advance or part/final withdrawal) from their Provident Fund Accounts during a financial year as follows :-

- (1) The Incentive Bonus Scheme for subscriber to the Provident Fund shall come into force with effect from the financial year beginning on 1st April, 1975.
- (2) During financial year commencing from 1st April, 1975, any Government employee or panchayats employee who does not withdraw any amount (temporary advance or part-final withdrawals) from his Provident Fund Account will be entitled to a bonus on the subscription made during the year.
- (3) The bonus will be calculated at the rate of 3% for employees drawing emoluments upto Rs. 500/- per month and 1% for employees drawing emoluments above Rs. 500/- per month. The total amount of Bonus should be rounded to the nearest whole rupees (fifty paise counting as the next higher rupees).
- (4) For calculation of Bonus, emoluments as on the 31st March of the preceding year will be taken. The term "emoluments" will be as defined under B.C.S.R. 2(17) read with B.G.P.F. Rule 2 (1) (b) and C.P.F. Rule 2(1)(iii) as adopted by the Government of Gujarat.
- (5) The terms "withdrawal" means both refundable and non-refundable withdrawals, but will not include the Festival advance taken from Provident Fund.
- (6) The bonus so calculated, will be credited to the account of the subscriber. This will be in addition to the interest allowed on Provident Fund balances; and
- (7) The amount of bonus will be debited to a new minor head "Incentive Bonus to Provident Fund Subscribers" below the Major head "249-Interest-Payment".

Finance Department
Circular No. PFR-1074-2854/2611(75)-CH
Dated 28th November, 1975.

- Read :**
- (1) **Government Circular, Finance Department**
No. PFR-1064-172-CH, dated the 31st January,
1964.
 - (2) **Government Circular, Finance Department**
No. PFR-1074-2854-CH, dated the 30th January,
1975.

CIRCULAR

Under the Government Circular, Finance Department No. PFR-1074-2854-CH, dated the 30th January, 1975, all Heads of Departments and Heads of Offices were requested to ensure that the nominations by the subscribers admitted to the Fund upto 31st December, 1974, were filed by 31st March, 1975, and the latest compliance report thereof be sent by each of the Heads of Offices to the Additional Accountant General, Rajkot, as well as to the Finance Department latest by 30th April, 1975. It has been brought to the notice of the Government by the Accountant General, that the response to the above orders has not been encouraging and the number of wanting nominations continue to be almost the same. In the absence of valid nomination it will be difficult to authorise the Provident Fund balance to the right nominee in the event of the subscribers death. Particularly in the cases of the Government servants who have crossed the age of 50 years and in whose cases occasions for final payment may arise sooner as compared to the Government Servants in other age groups. To avoid delay as well as inconvenience, it is necessary that every subscriber admitted to the Fund should file their nomination in time. All Heads of Departments and Heads of Offices are requested to furnish the filed nominations by the subscribers admitted to the Fund and a compliance report thereof to Additional Accountant General, Rajkot as well as to the Finance Department as early as possible.

**Dispensing with the application for
admission to provident Fund-**

**Finance Department
Resolution No.PFR-2473/1622/CH,
dated the 23rd December, 1975.**

RESOLUTION

Under Rule 4 of the Bombay General Provident Fund Rules, all temporary Government Servants after a continuous service of three years and all permanent Government Servants are required to subscribe to the fund. Temporary Government Servants who have completed one year's continuous service may also subscribe to the fund optionally. In the case of each non-gazetted Government servants the head of office is required to obtain the application form for admission to General provident fund, duly filled in and to forward it to the Accounts Officer after checking, for allotment of account number well in advance of the date from which the Government Servants is required to subscribe to the General Provident Fund. The intention behind this provision is to allot account number well in advance of commencement of deductions so that the Provident Fund Account could be properly maintained right from the beginning and that the subscriptions do not remain unaccounted for long period. It has, however, been noticed that in a large number of cases applications are received long after the dates from which the applicants are required to subscribe under the rules and in some cases even after Government Servants have started subscribing. Delays in submission of applications for admission result in non allotment of account numbers necessitating recovery of arrears of subscription in instalments from Government Servants. Recoveries of subscriptions before allotment of account number result in such credits remaining unposted in the Accountant General's Office.

2. The matter has therefore been examined in detail and it has been decided to dispense with the requirement of submission of formal applications for admission to the General Provident Fund by both Gazetted and non-Gazetted Government servants who are required compulsorily to subscribe to the General Provident Fund and to replace it by a simple list of eligible subscribers. For this purpose it has been decided to follow the following procedure by each Head of Office :-

- (i) Each Head of Office should send a statement (in duplicate) to the Accounts officer in the form given in Appendix to this Resolution on the 15th of every month. This statement should show the particulars of such of the Government servants (both Gazetted and non-Gazetted) working in each office as will be required to compulsorily subscribe to the Provident Fund 3 months hence i.e. the statement to be sent on the 15th April, may include particulars of Government servants who will be required to subscribe compulsorily to the Provident Fund from 1st July (deduction of Provident Fund to be made from salary for July payable on 31st July) Detailed instructions for filling in the statement contained in the form are self-explanatory;
- (ii) In case, a Government Servants, whether Gazetted or non-Gazetted, is appointed initially on a permanent basis and thus has to subscribe to the Provident Fund from the date of such appointment, particulars of such Government servants, may be included in the statement to be sent to the Accounts Officer either in the same month if he has been appointed before 15th of that month or in the following month if he is appointed on or after 15th of that month;
- (iii) The Accounts Officer will return one copy of the statement indicating the account numbers allotted to each Government servants included in that statement;
- (iv) If in any month there are no particulars to be intimated to the Account Officer, the statement need not be sent to the Accounts Officer in the month;
- (v) In the case of optioned subscribers (temporary Government servants who have not completed three year's continuous service) the existing procedure of Government servants submitting applications for admission to the Fund shall be continued. Deductions should, however, be made only after allotment of account numbers.

3. The above procedure may be adopted mutatis mutandis for subscribers under Contributory Provident Fund (Bombay) Rules.

4. The above procedure may also be adopted mutatis mutandis for members of class IV service whose Provident Fund Accounts are kept by Director of Accounts and Treasuries.

5. The above procedure may also be adopted mutatis mutandis to the members (both Gazetted as well as non-gazetted) working under the Panchayats.

APPENDIX

Office of the..... Statement of particulars for allotment of provident Fund account Numbers to Compulsory subscribers for the months of..... Please read carefully the instruction printed on the reverse before filling in the form.

Head of account to which Pay and allowances are debited..... Name of Fund:-Bombay General Provident Fund (Bombay).
Contributory Provident Fund

Sr. No.	Name of Govt. servant(Subscriber)	Name of sub-scriber's father/ husband.	Date of birth of subscriber	Dated of joining service.	Designation.	Emoluments	Monthly rate of subscription (in whole rupee)	Month from which subscription to commence.	Remarks.	To be filled in by Accountant General's Office Account No. allotted
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										

No. Date..... No. Date

Forwarded in duplicate to the Accounts Officer for necessary action. The Govt. servants whose names are included in their statement are required to join fund under the Rules of Govt. of..... Their names have not been included in the previous statements and they are not already members of any provident Fund.

Returned to..... Account Nos. allotted may be intimated to the subscribers and also noted in the services Books, and other official records. In all correspondence connected with Provident Fund of any subscriber, the account No. should be quoted. Receipt of nominations at S. Nos..... is hereby acknowledged.

Section Officer/Accounts Officer,
Office of the
(Head of Office).....

(Reverse of form)

Instructions for filling the statement.

- (a) This form should be used only in cases where subscription to the Fund is compulsory.
- (b) Separate forms should be used for different provident funds e. g. General Provident Funds, Contributory, Provident Fund etc.
- (c) Separate forms should be used for persons whose pay & allowances are debited to different major & sub-major heads of account.
- (d) Name of the Fund may be filled in by suitable words (e.g.) General Provident Fund, Contributory Provident Fund, etc.
- (e) The statement should be sent in duplicate. It should include permanent Government servants who joined service in the previous months and are required to join the fund compulsorily on entry into Government service and temporary Government servants who will complete three year's continuous service or otherwise become eligible to subscribe to the provident fund, three month hence.
- (f) Column 3.-Husband's name (instead of father's name) may be given in respect of married female subscribers indicating the position.
- (g) Column 7.-Dearness pay, if any, may be distinctly shown.
- (h) column 8.-Please see Rule 9 of Bombay G.P. Fund Rules/Rule 8 of Contributory Provident Fund Rules, (Bombay).
- (i) Column 9.- Under the G.P. Fund Rules a temporary government servants who completes three year's continuous service during the middle of a month shall commence subscribing to the G.P. Fund from his/her salary for the month following that in which he/she completes three years service.
- (j) The nomination should be obtained in the prescribed form the from subscribe and forwarded to the Accountant General along with this statement making a suitable note in the remarks column.

**Incentive Bonus Scheme for
subscribers to Provident Fund-**

**Finance Department
Resolution No. PFR-1075-199(76)-CH,
the 5th March, 1976.**

RESOLUTION

Under para-2 (5) of the Government Resolution, Finance Department No. PFR-1075-2678-CH, dated the 29th October, 1975, the festival Advance taken from Provident fund has been excluded from the terms "withdrawal" for the benefit of bonus scheme. A question has been raised, whether the terms "withdrawals" would include withdrawals for financing Insurance Policies or not. After careful consideration, it is clarified that the withdrawals taken from Provident Fund for financing Insurance Policies would not be included in the terms "withdrawal".

**Deposit-linked Insurance Scheme for
subscribers to the Provident Fund**

**Finance Department,
Resolution No. PFR/1075/475-CH,
Dated the 7th April, 1976.**

GOVERNMENT RESOLUTION

With a view to providing extra social security to the families of the subscribers to the Provident Funds and a positive incentive to the State Government employees to save more, Government is pleased to introduce a Deposit-linked Insurance Scheme which provides an insurance cover to the subscriber without payment of premium.

2. The Scheme will be administered as follows:-

- (i) In the event of the death of a subscriber in service, the person(s) eligible to receive Provident Fund balances in terms of the relevant rules will be sanctioned an additional amount equal to the average balance in the account of the deceased Government servant in the fund during the three years immediately preceding the death of the employee, subject to the provisions of sub-para (iii) below:-
- (ii) In the case of Contributory provident Fund, only the subscription of the employee with interest thereon, will be taken as the balance for the purpose of this scheme;
- (iii) The above benefit will be available subject to the fulfilment of the following conditions:
 - (a) The balances in the account of the Government servant should not have fallen below the following limits at any time during the three years preceding the date of death:-
 - Class I Rs. 5000/-
 - Class II Rs. 3000/-
 - Class III Rs. 1500/-
 - Class IV Rs. 1000/-
 - (b) The upper limit upto which the benefit of insurance cover will be available will be Rs. 10,000/-. Thus, any amount in excess of Rs. 10,000/- in the Fund will be disregarded for the purpose of this extra benefit.
 - (c) The benefit would be admissible only if an employee has put in at least five years' service at the time of death.

3. The expenditure under this scheme will be adjustable under Major Head, "288-Social Security and Welfare."

4. These orders shall come into force with effect from 1st April, 1976.

5. The Administrative Departments are requested to take urgent steps to bring the contents of these orders, to the notice of all persons employed under their administrative control including those on foreign service.

6. These orders are applicable "mutatis mutandis" to the employees working under Punchayats.

પ્રોવિડન્ટ ફંડ યોજનામાં બચતદારો માટેની અનામત સંલગ્ન યોજના તા. ૭/૪/૭૬નો સારાંશ

તાણા વિભાગ

ઠરાવ ક્રમાંક : પીએફઆર-૧૦૭૫-૪૭૫-૨,
તા. ૭-૪-૭૬

પ્રોવિડન્ટ ફંડના બચતદારો માટે અનામત સંલગ્ન વીમા યોજના.

પ્રોવિડન્ટ ફંડમાં ફાળો આપતાં રાજ્ય સેવાના તેમજ પંચાયત સેવાના કર્મચારીના કુટુંબોને વધારે સામાજિક સુરક્ષા પુરી પાડવાના હેતુથી તેમજ કર્મચારી પ્રોવિડન્ટ ફંડમાં વધુ બચત કરવા પ્રેરાય એ માટે રાજ્ય સરકારે અનામત સંલગ્ન યોજના તા. ૧-૪-૭૬ થી અમલમાં મુકેલ છે. આ યોજનામાં પ્રિમિયમ ભર્યા સિવાય બચતદારોને વિમા હેઠળ આવરી લેવાની જોગવાઈ કરવામાં આવેલ છે અને તે અનુસાર નોકરી દરમ્યાન બચતદારનું મૃત્યુ થાય તો નિયમનુસાર બચતદારના નાણાં મેળવવા હકદાર વ્યક્તિને યોજનાની અન્ય શરતોને આધીન રહીને કર્મચારીના મૃત્યુના તરત અગાઉના ત્રણ વર્ષ દરમ્યાન ફંડમાં સરેરાશ જમા રકમ જેટલી વધારાની રકમ નીચેની જોગવાઈઓને આધીન મંજૂર કરવામાં આવશે.

(૧) વર્ષિત પ્રોવિડન્ટ ફંડના કિસ્સામાં કર્મચારીઓનો ફાળો તથા તે પરના વ્યાજની રકમ જ આ યોજનાના હેતુ માટે જમા રકમ તરીકે ગણાશે.

(૨) સરકારી કર્મચારીના મૃત્યુની તારીખથી અગાઉના ત્રણ વર્ષ દરમ્યાન કોઈપણ સમયે સરકારી કર્મચારીના ખાતામાં જમા રકમ નીચે મર્યાદાથી ઓછી રહેવી જોઈએ નહીં.

વર્ગ-૧	રૂ. ૫,૦૦૦
વર્ગ-૨	રૂ. ૩,૦૦૦
વર્ગ-૩	રૂ. ૧,૫૦૦
વર્ગ-૪	રૂ. ૧,૦૦૦

(૩) આ યોજના હેઠળ વીમાનો લાભ રૂ. ૧૦,૦૦૦ની ગુરુત્તમ મર્યાદા સુધી મળશે. બચતદારના ફંડ ખાતામાં રૂ. ૧૦,૦૦૦ થી વધારાની રકમને અધિક લાભના હેતુ સારું ગણતરીમાં લેવાશે નહીં, ઓછામાં ઓછા પાંચ વર્ષની નોકરીવાળા કર્મચારીને જ યોજનાનો લાભ મળશે.

Conversion of temporary advance into part-final withdrawal.

FINANCE DEPARTMENT,
Resolution No. PFR-1975/3139-CH,
dated the 21st April, 1976.

RESOLUTION

Under Rule 14 of the Bombay General Provident Fund Rules, temporary advances are permissible for the specific purposes, and recovery thereof is effected according to the provision contained in Rule 15 of the said rules, read with Government Resolution, Finance Department No. PFR 2472/62-CH, dated the 8th June, 1973. It had been represented by the Staff Associations that the Government employees are in debts due to high increase in the prices of essential commodities during last years and they should be given relief from the recovery of

provident Fund advances. With a view to avoid the financial hardships of the Government Servants, Government has considered the matter sympathetically and has decided that the subscribers drawing pay up to Rs. 500/ under Gujarat Civil Services (Revision of pay) Rules, 1975 should be permitted if they so desire, to convert the balance of any outstanding temporary advance sanctioned during the period from 1st May, 1973, to 31st December, 1975, including Festival Advance granted from Provident Fund accounts, in to part-final withdrawal in relaxation of rule 15-A, 15-B, and 15-C, *ibid*. This concession has been granted under the special circumstances and will not be available in respect of advances sanctioned after 31st December, 1975.

The procedure for such conversion should be made in accordance with the provisions contained in Bombay General provident Fund Rule 15-c, read with Government Resolution, Finance Department No. PFR-2472/2712-CH, dated the 23rd April, 1973.

These orders would also be applicable to the employees under the Panchayats.

These orders would also be applicable to the subscribers under the Contributory Provident Fund Rules, (Bombay).

**Deposit-Linked Insurance Scheme for
subscribers to the Provident Fund.**

**FINANCE DEPARTMENT
Circular No. PFR-1075-(1641(76)-CH,
Dated the 10th August, 1976.
GOVERNMENT CIRCULAR**

Under Government Resolution, Finance Department No. PFR-1075-475-CH, dated the 7th April, 1976. Government have introduced a Deposit Linked Insurance Scheme for the subscribers to the Provident Fund.

With regard to implementation and the exact applicability of the above Scheme, Certain points had been raised. The points raised and the clarifications thereto are indicated below against each:-

Points raised	Clarification
(i) Whether the stipulated period of 3 years immediately preceding the death should be computed from the month in which the death has occurred or from the month preceding the month in which death occurs..	The period of three years for calculation of benefit under the scheme may be computed backwards from the month preceding the month in which death occurs.
(ii) Whether the interest should be taken into account while determining the minimum prescribed fund balances and the average balances for the purpose of additional benefit.	(a) The interest credited to the account of the subscriber should be taken into account to check that the minimum prescribed fund balance has been maintained. (b) The average balance for purposes of the additional benefit should also include the amount of interest upto the month preceding the month in which death occurs.
(iii) Different minimum limits for balances in the accounts of the Government servants have been prescribed. It is not clear what limits should be applied during the period of 3 years preceding the date of death if a Government servant held post in more than one grade during that period of 3 years, e.g. if he had held post partly in Class IV and partly in Class III.	The post which a Government Servant was holding at the time of death should be taken for the purpose of minimum balances in his account.

**General Provident Fund Accounts
in respect of class IV Servants-
Introduction of pass books
system.**

**Finance Department
Resolution No. PFR-1975-1518(76)-CH,
Dated the 17th August, 1976.**

**Read : Government Resolution, Finance Department
No. PFR-1073-1320-CH, dated the 22nd May,
1975.**

RESOLUTION

The General Provident Fund Accounts in respect of Class IV employees are being maintained by the Director of Accounts and Treasuries, Ahmedabad and the annual balance slips are being issued by him to the various account holders through their Head of Offices. It was represented to Government that their G.P.F. Accounts slips are not supplied to them in time and sometimes the correct amounts are not shown and in many cases when advances from G.P.F. are asked for, the latest balance is not also available, with the result that inconvenience and hardship is being caused to the employees concerned. After careful consideration, Government has decided that every Head of office should maintain pass book of the G.P.F. Accounts of each of the Class IV employee working in his office.

2. The Director of Accounts and Treasuries is authorised to take all further action such as printing of pass Book, prescribing proforma of Pass Book etc. and to ensure that the Scheme is made effective latest by 1st October, 1976.

3. Government is also pleased to issue the following instructions for implementation of the Scheme. :-

(a) The Director of Accounts and Treasuries should furnish information regarding the balance as on 1st April, 1976 to all Heads of Offices in respect of Class IV employees working under them.

(b) All Heads of Offices should make necessary entries regarding subsequent debit/credit in the account and should maintain the Pass Book up to date.

(c) The entries in the Pass Book should be attested by the Officer who recovers the General Provident Fund subscription or make payment of the advances, etc. The officer concerned who has attested the account, will be held personally responsible if any incorrect entries are made and consequently over payment/under payments are deducted.

**Dispensing with the application for
admission to Provident Fund.**

**Finance Department
Resolution No. PFR-2473-46(76)-CH,
Dated the 14th October, 1976**

RESOLUTION

Under the Government Resolution, Finance Department No. PFR-2473-1622-CH, dated the 23rd December, 1975, the requirement of submission of formal application for admission to the Provident Fund by both Gazetted and Non-gazetted Government Servants has been dispensed with and each Head of office is required to send a statement (in duplicate) to the Accountant General in the form given in Appendix appended to the above Government Resolution. It has now been decided that the Head of office while forwarding the statement to the Accountant General should give the following certificate in the place above the signature of Head of office.

"Certified that all the employees whose names are shown above are eligible to subscribe to the General Provident Fund in accordance with the relevant rules."

**Incentive Bonus Scheme for subscribers
to Provident Fund.**

**Finance Department
Resolution No. PFR-1075-2102(76)-CH,
Dated the 15th October, 1976.**

RESOLUTION

In amplification of Government Resolution, Finance Department No. PFR-1075/199/(76)-CH, dated the 5th March, 1976, it is hereby clarified that in cases of subscribers, who have made withdrawals during the year for financing insurance policies, the bonus will be calculated on the net subscription after deducting the amount of withdrawals for financing insurance policies.

**Grant of Interest on provident fund
balances transferred from Government
accounts to an account with the corpo-
rate body in the event of subscriber's
transfer.**

**Finance Department
Resolution No. PFR-1077-136-CH,
Dated the 20th April, 1977.**

GOVERNMENT RESOLUTION

1. In terms of Explanation-3 below rule 28 of Bombay General Provident Fund Rules, when a subscriber is transferred, without any break, to the service under a body corporate owned or controlled by Government, the amount of subscriptions together with interest thereon, is not paid to him but is transferred with the consent of that body, to his new provident Fund account under that body.

2. A question has been raised in regard to the period upto which interest should be allowed in the type of cases referred to above. It has been decided that interest in such type of cases should be allowed in accordance with the provisions of rule 13(4) of the Bombay General Provident Fund, as if the Government Servant concerned has Quitted service. In terms of this rule interest on Provident Fund balances is allowed upto the end of month preceding that in which the payment is made or upto the end of the twelfth month from the month in which the accumulated amount became payable, whichever of these periods be less. It is, therefore emphasised on the Administrative Authorities and the Account Officers that transfer of Provident Fund balances in such cases should be effected as early as possible within a period of twelve months of the transfer of the person concerned.

3. The above provision will also apply mutatis mutandis in respect of Provident Fund Accounts transferred to a body corporate owned or controlled by State Government or any other Government or under any autonomous organisation registered under the societies registration Act, 1860 as provided for in explanation 3 to rule 23 of the Contributory Provident Fund Rules (Bombay).

4. Necessary amendment to the Contributory Provident Fund Rules (Bombay) and Bombay General Provident Fund Rules will be made in due course.

**Incentive Bonus Scheme for subscribers
to Provident Fund-Method of calculation.**

**Finance Department
Resolution No. PFR-1077-33(GOI)-CH,
Dated the 7th July, 1977.**

CIRCULAR

Under Government Resolution, Finance Department No. PFR-1075-2678-CH, dated the 29th October, 1975 an Incentive Bonus Scheme for subscribers to Provident Fund has been introduced for the State Government employees. A Question has been raised whether the Bonus under the above Government Resolution is admissible on the recoveries made during the year on account of temporary advances sanctioned in previous year(s) and on the Government's contribution in respect of Contributory Provident Fund Scheme.

It is hereby clarified that bonus is to be calculated only on the amount of the total subscriptions made by the subscriber to the Provident Fund during the year. It is not admissible on the amount of repayment of advances or on the Government's contribution to the Contributory Provident Fund. The expression "subscription made during the year" should be taken literally for this purpose. For example, in the case of a subscriber who has subscribed at the rate of Rs. 60 P.M. during the year, the bonus will be admissible on the amount of Rs. 720/- (Rs. 60/- X 12). In case the subscriber, in this example was drawing emoluments not exceeding Rs. 500/- P.M. the amount of his bonus for the year would be 3% of Rs. 720/- in case he was drawing emoluments above Rs. 500/- P.M. the amount of his bonus for the year would be 1% of Rs. 720/-

**Preparation of Provident
Fund Schedules.**

**Finance Department
Resolution No. PFR-1077/732-Ch,
Dated the 20th July, 1977.**

CIRCULAR

Under Government Circular, Finance Department No. PFR-2064-36-Ch, dated 29th March, 1964, instructions have been issued that the monthly schedule of Provident Fund Subscription should be got printed or cyclostyled once in a year. However, it is found that these instructions are not followed by many offices. Instances have come to notice where offices prepare carbon copies of P.F. schedules taking little care to find out whether it is legible or not. In the process of taking carbon copies, large numbers of mistakes in quoting the correct names, account Nos. etc. correctly are committed giving rise to the accumulation of unposted items and consequent avoidable correspondence. Most of the unposted items in Accountant General's office are attributable to the incorrect Quotation of account numbers in Provident Fund Schedules. With a view to avoid this contingency, attention of all Drawing Officers is invited to the instructions issued under Government Circular, Finance Department quoted above and they are requested to follow the same scrupulously. It is also decided that a certificate should be given by the drawing officer on the schedules every six months (i.e. March paid and April and September payable in September or October) that the account numbers shown in the schedule are checked and found correct".

Instructions have also been issued under Government Circular, Finance Department No. PFR-2073/1623-Ch, dated the 9th October, 1973 to the effect that separate provident Fund Schedules for different departmental prefixes of account numbers should be prepared. These instructions are not being followed in actual practice. All the drawing officers are requested to follow the above said instructions scrupulously. For this purpose a list of series of account numbers for which a separate schedule of Provident Fund deduction is required to be prepared is appended to this circular for the information of all concerned.

List of series of Provident Fund account number for which separate schedules should be prepared.

Series	Name of Department
AG/GUJ/	Agriculture
AJ/GuJ/	Judicial Department
COOP/GUJ/	Cooperation Department
EDN/GUJ/	Education Department
EXCISE/GUJ/	State Excise
FOR/GUJ/	Forest Department
GA/GUJ/	General Administration (Includes General Administration, Miscellaneous Departments, CDP, Labour and Employment, Misc. Social Welfare Organisation. Miscellaneous. Land Revenue etc.)
IND/GUJ/	Industries
J/GUJ/	Jails Department
MED/GUJ/	Medical Department
MV/GUJ/	Motor Vehicles
OT/GUJ	Other Taxes
PH/GUJ/	Public Health
P/GUJ/	Police
PORT/GUJ/	Ports
PW/GUJ/	Public Works Department
REG/GUJ/	Registration
SCI/GUJ/	Scientific Departments
STAMP/GUJ/	Stamps
STY/GUJ/	Stationery
VET/GUJ/	Veterinary.

Standard Forms for the application and sanction of temporary advances/ part final withdrawals from Provident Fund.

**Finance Department
Resolution No. PFR-2472/618(77)-CH,
Dated the 19th August, 1977.**

- Read :**
- (i) Government Resolution, Finance Department No. PFR-2067/1451-CH, dated the 5th June, 1967.**
 - (ii) Government Resolution, Finance Department No. PFR-2472/62-CH, dated the 8th June, 1973.**

RESOLUTION

The question of revision of standard forms for the application and sanction of temporary advance and part final withdrawal from provident Fund prescribed under Government Resolutions referred to in the preamble was under consideration of Government for some time past. After careful consideration, Government is pleased to direct that the forms accompanying to this Resolution should be substituted in place of existing ones.

The existing stock, if any, of cyclostyled/printed forms may, however, be used till these are exhausted to save paper.

FORM-I
PROFORMA FOR APPLICATION OF ADVANCE
FROM PROVIDENT FUNDS

.....Department/Office.

APPLICATION FOR ADVANCE FROM.....Provident Fund.

1. Name of the Subscriber
2. Account Number (with Department Suffix/
Prefix)
3. Designation
4. Pay
5. Balance at credit of the subscriber on the date of application as below :
 - (i) Closing balance as per statement for the year
 - (ii) Credit from.....to..... on account of monthly subscription.. ..
 - (iii) Refunds
 - (iv) Withdrawals during the period fromto..... ..
 - (v) Net balance at credit
6. Amount of advance/outstanding if any and the purpose for which advance was taken then.
7. Amount of Advance required. ..
8. (a) Purpose for which the advance is required
- (b) Rules under which the request is covered
9. Amount of the consolidated advance (items 6 and 7) and number of monthly instalments in which the consolidated advance is proposed to repaid.
10. Full particulars of the precuniary circumstances of the subscriber justifying the application for the advance.

Date :

Signature of applicant.....

Name :

Designation :

Section/Branch :

FORM-II

**PROFORMA FOR SANCTION OF ADVANCE
FROM PROVIDENT FUNDS**

No. :

Department/Office etc.

Dated : _____

Sanction.....ORDER.....

sanction is hereby accorded under Rule.....of.....for the grant of an advance of Rs.Rupees.....to Shri/Shrimati/Kumari.....from his/her G.P.F. Account No.....to enable him/her to defray expenses on.....

2. The advance will recovered in.....monthly instalments of Rs.....each commencing from the salary for the months ofpayable in.....

3. A sum of Rs.(Rs.) out of advance of Rs.sanctioned in.....and paid to him/her in.....will be outstanding till the commencement of the recovery of the consolidated amount as specified below. This amount together with the advance now sanctioned aggregating to Rs.....will be recovered in monthly instalments of Rs.....each commencing from the salary for the month ofpayable in.....

4. The balance at the credit of Shri.....as onis detailed below :

- | | | |
|-------|---|----------|
| (i) | Balance as per account slip for the year..... | Rs. |
| (ii) | Subsequent deposits and refunds of advance at the rate.....P.M.
from.....to..... | Rs..... |
| (iii) | Total of Col. : (i) & (ii) | Rs..... |
| (iv) | Subsequent withdrawals, if any | Rs..... |
| (v) | Balance as on date of sanction Col. (iii) & (iv) | Rs..... |

FORM-III

PROFORMA FOR APPLICATION OF WITHDRAWAL FROM PROVIDENT FUNDS

.....Department/Office.

APPLICATION FOR WITHDRAWAL FROM.....Provident Fund.

- 1. Name of the Subscriber
- 2. Account Number (with Department Suffix/
Prefix)
- 3. Designation *
- 4. Pay
- 5. Date of joining service and the date of superannuation.
- 6. Balance at credit of the subscriber on the date of application as under :
 - (i) Closing balance as per statement for the year.....
 - (ii) Credit from..... to..... on account of monthly subscription
 - (iii) Refunds made to the Fund after the closing balance vide (i) above.
 - (iv) Withdrawal during the period from..... to
 - (v) Amount of credit on date of application.
- 7. Amount of withdrawal required
- 8. (a) Purpose for which the withdrawals is required.
- (b) Rules under which the request is covered.
- 9. Whether any withdrawal was taken for the same purpose earlier. If, so, indicate the amount and the year.
- 10. Name of the Accounts Officer maintaining the Provident Fund Account.

Date :

Signature of Applicant.....

Name :

Designation :

Section/Branch :

FORM--IV

**PROFORMA FOR SANCTIONING WITHDRAWALS
FROM PROVIDENT FUND**

No.
Department/Office etc.
 Dated :

To
(Name of Account Officer maintaing the Provident Fund
 account).

Subject : Withdrawal from the..... Provident Fund
 Shri

Sir,

I am directed to convey the sanction of the Government under Rule.....
 of the.....Rules..... to the withdrawal by Shri/Smt./
 Kum.(here enter the designation) of a sum
 of Rs.(Rupees.....) from
 his/her.....Fund Account No.(with depart-
 mental suffix) to enable him to meet expenditure.....

2. The amount of withdrawl does not exceed six months pay of Shri/Smt./Kum.....
or half the amount at his/her credit/subsription in
 the.....Fund account, whichever is less/three-fourth of the amount at the
 Credit.subsription of Shri/Smt./Kum.....
 in the.....Fund Account. His/Her basic pay is Rs.
 (as defined in B.C.S. Rs.).

3. It is certified that Shri/Smt./Kum.
 is within 10 years of his/her retirement on superannuation/has completed fifteen years of his/
 her Government Service on.....

4. It is also certified that the total amount drawn from all Government sources by Shri/
 Smt./Kum.for House building
 purposes does not exceed Rs. 1,00,000 or sixty months pay whichever is less.

5. The balance at the credit of Shri/Smt./Kum.
 as onis detailed below : _

- (i) Balance as per account slip for the year.....Rs.
- (ii) Subsequent deposits and refunds of advance at the ratep.m.
 Rs.....from.....to.....
- (iii) Total of Col. (i) & (ii) Rs.
- (iv) Subsequent withdrawals, if any Rs.
- (v) Balance as on date of sanction Rs.Col. (iii) & (iv)

6. Shri/Smt./Kum.was last sanctioned
 a part final withdrawal by this office for an amount of Rs.final withdrawal
 by this office for an amount of Rs.vide after the account statement for
 the year.....Shri/Smt./Kum.....
 is understood (as stated by him/her) to have been last sanctioned a part final withdrawal of
 Rs. by.....

Yours faithfully,

Sanctioning Authority.

Copy forwarded to :

1.
2. Shri/Smt./Kum.his/her attention is drawn to the provisions of Ruleof G.P.F./C.P.F. Rules according to which a subscriber who has been permitted to withdraw money from the fund should satisfy the sanctioning authority that the money has been utilised for the purpose for which it was withdrawn.
3.

**Payment of Provident Fund balances to
the subscribers on superannuation-
procedure for-**

**Finance Department
Resolution No. PFR-2077/1802-CH,
dated the 26th December, 1977.**

RESOLUTION

Under rule 31 and rule 27 of the B.G.P.F. Rules and C.P.F. Rules (Bombay) respectively as incorporated vide G.N.F.D.No. G.N.245/PFR/2072/36/CH, dated the 21st February, 1974 and No. GN-244-PFR-2072-36-CH, dated the 21st February 1974 procedure for claiming payment of provident Fund Balances by a subscriber on superannuation has been prescribed. According to these rules, a subscriber is required to submit an application for payment of the amount in the fund at least one year in advance of the date of superannuation. The Accounts Officer issues an authority for the amount indicated in the application after verification with the ledger account at least a month before the date of superannuation but payable on the date of superannuation. The authority so issued above constitutes the first instalment payment. A second authority for payment is issued as soon as possible after superannuation. The Account Officer is required to be informed immediately if any advances/part final withdrawals are sanctioned after forwarding the applications for final payment and an acknowledgement thereof obtained by the sanctioning authority.

2. It has been brought to the notice of Government that this practice gives rise to much avoidable work in the drawing offices, Treasuries and in the Accountant General's Offices besides causing much inconvenience to the subscriber himself. Besides this, it has been brought to notice that difficulty is being experienced as the applications are received late by the Accountant General's office. In order therefore to speed up the payment to subscribers and to overcome the difficulties arising out of the above procedure, Government is pleased to direct that during the last six months of service under Government i.e. during the six last six months of the date of retirement on superannuation the subscriber shall be allowed to have an option whether to make subscription to General Provident Fund/Contributory Provident fund or not. For this purpose, the following procedure shall be adopted.

- (i) All the drawing officers shall ensure that the applications for final payment reach the Accountant General's Officer four months prior to the date of Superannuation of the Government servant.
- (ii) The Government Servant who intends to discontinue the subscription to General Provident Fund/Contributory Provident Fund during the last six months of service under Government shall intimate the drawing Officer eight months prior to the date of superannuation, his intention to discontinue the subscription. The drawing officer shall in his turn communicate this fact to the Accountant General's Office. In the General Provident Fund schedules of such persons who have volunteered to stop subscription during last six months of service, a suitable note shall be given in the monthly schedule of last deduction indicating that the subscriber has discontinued the subscription mentioning the dates when the subscription is discontinued.

- (iii) In the case of a Government Servants who have less than six months to retire from the date of this order, may also opt to subscribe to General Provident Fund/Contributory Provident Fund for shorter periods than six months also.
- (iv) No withdrawals from General Provident fund/Contributory Provident Fund balances shall be permitted, once the application for final payment is submitted to Accountant General's Office.
- (v) On receipt of the application for Final payment, the Accountant General shall issue the authority for final payment so as to reach the drawing office before a Government Servant actually leaves service but payable on the date of superannuation.

3. Government has also decided that the Government servant concerned should be given an option to claim final payment of their Provident Fund Balances on superannuation either according to the existing procedure laid down in G.R.F.D. No. PFR-2072-6-CH, dated the 28th April, 1972 read with Government Notifications, Finance Department No. GN-244-PFR-2072/36/CH, and No. GN.-245-PFR-2072/36/CH, both dated the 21st February, 1974 as amended/ amplified from time to time or the new procedure now being prescribed under this Government resolution.

4. The Administrating heads of offices/Departments are hereby requested to bring the above orders to the notice of all the Government servants as well as the Government servants who are to retire in the near future. They are also requested to ensure that the above procedure is followed scrupulously in regard to the Government servants who opts new procedure as laid down under this Government Resolution.

5. Necessary amendments to Bombay General Provident Fund /Contributory Provident Fund (Bombay) Rules shall be made in due course.

**Rates of Compulsory Subscription
to the General Provident Fund-
Simplification of-**

**Finance Department
Resolution No. PFR-1077/1497-CH,
dated the 22nd February, 1978.**

RESOLUTION

In order to simplify the procedure for payment of Compulsory subscription to the General Provident Fund, the question of adopting a slab system in place of the existig Scheme which is based on percentage of pay was under consideration of the Government. Government, after having held the discussions with the representatives of the employees Associations have decided that the minimum rate of subscription per month payable by each subscriber should be as under.

Category of Government Servants	Pay Slab	Rate of Subscription
All Government Servants in class-IV Service	All Class-IV Government Servants.	Rs. 16/- p.m.
Government Servant in Superior Service	Upto Rs. 250/-	Rs.20/- p.m.
	Rs. 251/- to Rs.300/-	Rs. 25/- p.m.
	Rs. 301/- to Rs. 400/-	Rs. 35/- p.m.
	Rs. 401/- to Rs. 500/-	Rs. 45/- p.m.
	Rs.501/- to Rs. 600/-	Rs.55/- p.m.
	Rs. 601/- to Rs. 700/-	Rs. 70/- p.m.
	Rs. 701/- to Rs. 800/-	Rs. 80/- p.m.
	Rs. 801/- to Rs.900/-	Rs. 110/- p.m.
	Rs. 901/- to Rs.1000/-	Rs. 120/- p.m.
	Rs. 1001/- to Rs. 1100/-	Rs. 140/- p.m.
	Rs. 1101/- to Rs. 1500/-	Rs.180/- p.m.
	Rs. 1501/- to Rs. 2000/-	Rs. 240/- p.m.
	Rs. 2001/- and above.	Rs. 300/- p.m.

The above orders shall take effect on and from 1st April, 1978 minimum deduction at the above rates should be made from the salary of subscriber for the month of march, 1978 payable on 1st April, 1978 and onwards.

Necessary amendments to the Bombay General Provident Fund Rules shall be made in due course.

Incentive Bonus Scheme for subscribers to Provident Fund-

**Finance Department,
Resolution NO. PFR-1078/10(GOI)-CH,
Dated the 18th May, 1978.**

RESOLUTION

Under Government Resolution, Finance Department No. PFR 1075/2678/CH, dated the 29th October, 1975, an Incentive Bonus Scheme for subscribers to the Provident Funds was introduced with effect from 1-4-1975. Government is now pleased to withdraw this scheme with effect from the financial 1977-78 and to replace it by the following new scheme from the said financial year.

2. The new scheme will be as follows :-

- (i) Any subscriber to the General Provident Fund or Contributory Provident Fund who has not withdrawn any amount from his Provident Fund account during the proceeding 5 years commencing from 1-4-1973 will be entitled to a bonus at the rate of 1% on the entire balance at his credit on the last day of the year viz. 31-3-1976. For payment of bonus during 1978-79, the five year period to be taken into account, will be the period 1-4-1974 to 31-3-1979 and so on.
- (ii) The balance on which this bonus is to be calculated is the balance on the last day of the last year of the five year period after crediting interest for the said last year.

- (iii) The term withdrawal means both refundable and non-refundable withdrawals. Withdrawals for financing insurance policies and Festival Advance from Provident Fund will not make subscribers ineligible for this benefit.
- (iv) The bonus so calculated will be rounded to the nearest whole rupee (fifty paise counting as the next higher rupee). This will be credited to the account of the subscriber in addition to the interest on the Provident Fund Balances.
- (v) In the case of Contributory Provident Fund, the balance representing only subscriber's portion will be taken into account.
- (vi) The bonus will be admissible where subscriber has been subscribing to the Fund during the preceding 5 years except where the rules permit temporary suspension of subscription for a short period e. g. while leave or suspension.
- (vii) The year for the purpose of calculating bonus will mean financial year. But if a subscriber joins the fund or Quits service in the middle of the year of joining the fund and the year of Quitting Service will be deemed to be full year.
- (viii) The amount of bonus will be debited to a minor head "Incentive Bonus to Provident Fund Subscriber's below the Major Head "249-Interest Payment".

3. All the heads of Departments and Offices are requested to take urgent steps to bring the contents of these orders to the notice of all persons employed under their administrative control including those on foreign service.

4. Necessary amendment to the Bombay General Provident Fund Rules and the Contributory Provident Fund Rules (Bombay) will be issued in due course.

**Sanction of withdrawal from General
Provident Fund procedure regarding**

**Finance Department,
Resolution No. PFR-2472/1857-CH,
3rd August, 1978.**

GOVERNMENT RESOLUTION

Under the existing procedure, the part final withdrawal from the General Provident Fund or the contributory Provident Fund Rules can be made only on receipt of an authorisation from the Account Officer concerned on the basis of the formal orders of the sanctioning authority vide sub-rule 4 of rule 15-A/14-A respectively of the said rules. This procedure has been reviewed by Government and it has now been decided that the authority of the Account Officer for drawing fund required for withdrawal should not be necessary. Whenever the applicant for a withdrawal is in a position to satisfy the competent authority about the amount standing to his credit in the General Provident Fund Account with reference to the latest available statement of Provident Fund account together with evidence of subsequent contributions, the competent authority may itself sanction the withdrawal within the prescribed limits, as in the case of refundable advance. In doing so, the competent authority will take into account, any withdrawal or refundable advance already sanctioned by it in favour of the subscriber. Where, however, the applicant is not in a position to satisfy the competent authority about the amount standing to his credit or where there is any doubt about the admissibility of the withdrawal applied for, a reference might be made to the Account Officer concerned for ascertaining the amount at his credit with a view to enabling the competent authority to determine the admissibility of the amount of the withdrawal. The sanction for the withdrawal should prominently indicate the G.P. Fund/C.P. Fund account number and the Account Officer maintaining the account accounts and a copy of the sanction should invariably be endorsed to the Account Officer. The sanctioning authority shall be responsible to ensure that an acknowledgment is obtained from the account Officer that the sanction for withdrawal has been noted in the ledger account of the subscriber. In case the Account Officer reports that the withdrawals as sanctioned is in excess of the amount to the credit of the subscriber or otherwise inadmissible, the subscriber shall be required to refund forthwith the amount withdrawn in full.

2. The proposals involving relaxation of the rules shall have to be disposed of in consultation with Finance Department.

3. Necessary amendment to the relevant provisions in the Bombay General Provident Fund Rules and the Contributory Provident Fund Rules (Bombay) shall be made in due course. The provisions of the Bombay Treasury Rules 545(1) Should also be amended suitably.

**Incentive Bouns Scheme for subscribers
to Provident Fund.**

**Finance Deaprtment
Resolution No. PFR/1078/1550/CH,
30th August, 1978.**

RESOLUTION

Under Government Resolution, Finance Department No.PFR/1078/10(GOI) CH, dated the 18th May, 1978 a new Incentive Bonus Scheme for subscriber to Provident Fund has been introduced with effect from 1st April, 1978. Government, after reconsideration, has decided to make the new scheme effective from 1st April,1979, instead of 1st April, 1978. Accordingly any subscriber to the General Provident Fund or Contributory Provident Fund who has not withdrawal any amount from his Provident Fund account during the preceding 5 years commencing from 1st April, 1974 will be entitled to a bouns on the entire balance at his credit on the last day of the year viz. 31st March, 1979. For payment Bonus during 1979-80, the five year period to be taken into account, will be the period from 1st April, 1975 to 31st March, 1980 and so on.

**Incentive Bouns Scheme for subscriber
to Providnet Fund-**

**Finance Department
Resolution No. PFR-1078-1706-CH,
7th December, 1978.**

RESOLUTION

In cancellation of the orders issued under G.R.,F.D. No. PFR-1078-1550-CH, dated 30th August, 1978, Government is pleased to decide that the new Incentive Bonus Scheme for subscribers to Provident Fund introduced under G.R.,F.D.No. PFR-1078-10-(GOI)CH, dated the 18th May, 1978 should be made effective from the financial year 1978-79 i.e. from the 1st April 1978 instead of financial year 1977-78. Accordingly any subscriber to the General Provident Fund or Controbutory Provident Fund who has not withdrawn any amount from his Provident Fund account during the preceding 5 years commencing from 1st April, 1974 will be entitled to a bonus on the entire balance at his credit on the last day of the year viz. 31st March, 1979. For payment of bonus during 1979-80, the five year period to be taken into account, will be the period from 1st April, 1975 to 31st March, 1980 and so on.

2. Government is also pleased to decide that the cases already finalised based on the earlier orders need not be re-opened.

ત્રાણાં વલ્લાગ
કરણ તંબર : ૩-ગુ.ખી.એફ.-૧૦૭૯-૨૫૯-ડી-ચ,
તારીખ : ૨૦ સપ્ટેમ્બર, ૧૯૭૬.

કરણ

સામાન્ય ભવચ્છિનિધિ નિયમોના નિયમ-૧૫ક(૨)(ધ)માં મકાન બાંધકામ દુરસ્તીના હેતુ સારૂ અશત: આખરી ઉપાડ મંજૂર કરવાની જોગવાઈ થયેલ છે. આ નિયમોના નિયમ-૧૫ તેમજ ઠરાવ ક્રમાંક : ધબપ-૧૦૭૯-૨૭૯-ઝ.તા. ૧૧-૫-૧૯૭૯માં સ્પષ્ટતા થયા મુજબ આવો અશત: આખરી ઉપાડ બચતદારના જી.પી.એફ. ખાતામાં જમા રકમની ૭૫ ટકા સુધી ખાસ કિસ્સા તરીકે મંજૂર કરવાની એ શરતે જોગવાઈ કરવામાં આવે છે કે, મકાન બાંધવા/ખરીદવા માટે અન્ય કોઈ સાધનો દ્વારા મેળવેલ સહાય અને જી.પી.એફ. ફંડમાંથી માંગેલ ઉપાડ બંને મળીને કર્મચારીના ૭૫ પગાર અથવા રૂપિયા ૧,૨૫,૦૦૦ એ બેમાંથી જે ઓછું હોય તેનાથી વધવું ન જોઈએ.

તાજેતરમાં મોરબી/માળીયા વિસ્તારમાં (જિ. રાજકોટ) થયેલ કુદરતી આપત્તિને કારણે અસરગ્રસ્ત થયેલ સરકારી કર્મચારીઓને પોતાનો જીવન નિર્વાહ સામાન્ય બનાવવા માટે કેટલીક રાહતો આપવાનું જરૂરી બનેલ છે. આ સંદર્ભમાં ઉપરોક્ત જોગવાઈમાં સહાનુભૂતિપૂર્વક ઘૂટણાટ મુકી સરકારે નિર્ણય કરેલ છે કે, મોરબી-માળીયા (જિ. રાજકોટ)ના અસરગ્રસ્ત સરકારી કર્મચારીઓ જેઓ તેમના પ્રોવિડન્ટ ફંડ ખાતાના બેલેન્સમાંની જમા રકમમાંથી મકાન બાંધકામ દુરસ્તી માટે ઉપાડ કરવા માંગતી હોય તેવા કર્મચારીઓને આ હેતુ માટે હાલના ૭૫ ટકાના ધોરણને બદલે ૯૦ ટકા સુધી ખાસ કિસ્સા તરીકે અશત: આખરી ઉપાડ મંજૂર કરવાનું એ શરતે ઠરાવવામાં આવે છે કે, કર્મચારીઓ મકાન બાંધવા/ખરીદવા માટે અન્ય કોઈ સોર્સમાંથી મેળવેલ સહાય અને પ્રોવિ. ફંડ ખાતામાંથી મેળવેલ ઉપાડની રકમ, બંને મળીને કર્મચારીના ૭૫ પગાર અથવા રૂ. ૧,૨૫,૦૦૦/- એ બેમાંથી જે ઓછું હોય તેનાથી વધવું ન જોઈએ.

આ ઠરાવથી કરવામાં આવેલ હુકમો તા. ૩૧મી માર્ચ સુધીના સમય માટે જ અમલમાં રહેશે.

સામાન્ય ભવચ્છિનિધિમાંથી ઉપાડ માટે સ્ટાન્ડર્ડ ફોર્મનું
અંગેગુ તમૂતામાંથી ગુજરાતી ભાષાંતર બાબત.

ત્રાણાં વલ્લાગ
પરિપત્ર તં. સભત-૧૦૭૯-૧૨૦૦-ચ,
તારીખ : ૮મી જાન્યુઆરી, ૧૯૮૦.

પરિપત્ર

સામાન્ય ભવચ્છિનિધિમાંથી હંગામી પેશગી તેમજ આંશિક આખરી ઉપાડ માટેની અરજી કરવા અંગેના ફોર્મ નાણાં વિભાગે નકકી કરેલ છે. આ ફોર્મના નમૂના અંગ્રેજીમાં છે. પરંતુ સરકારશ્રીની પ્રવર્તમાન ગુજરાતીકરણની નીતિને અનુલક્ષીને આ નમૂનાઓનો ગુજરાતીમાં અનુવાદ કરવામાં આવેલ છે. અને તે અંગે નિયામકશ્રી, સરકારી છાપકામ અને લેખનસામગ્રી વડાદરને ગુજરાતી ફોર્મ છાપવા અંગે જણાવેલ છે. આથી દરેક વિભાગ/ખાતાના વડા તેમજ કચેરીના વડાએ તેમની જરૂર પુરતી ગુજરાતી ફોર્મની નકલો નિયામકશ્રી, સરકારી છાપકામ અને લેખનસામગ્રી વડાદર પાસેથી મેળવી લેવી.

**Streamlining the maintenance of P.F.
accounts in A. G.'s Office.**

**Finance Department
Circular No. PFR-1080-772-CH,
Dated 16th June, 1980.**

CIRCULAR

Under the Government Circular, Finance Department No. PFR-2066/517/2309/Ch, dated the 5th October, 1966 instruction have been issued for correct maintenance of Provident Fund Accounts. Detailed instructions have also been issued to all the Heads of Departments from the office of the Accountant General, Rajkot in May, 1978 and in March, 1979 about the importance and necessity of correct preparation of the Provident Fund Schedules. But the fulfilled result in this respect has not so far been yielded.

Incorrect quotation of account number or subscriber's name in the Provident Fund Schedules, or its incomplete preparation and computation result in a large number of G.P.F. credits of various subscribers remaining unaccounted, which again leads to protected and avoidable correspondence alround. With a view to go to reduce the quantum of P.F. credits remaining unaccounted, A.G. Office, is thinking to maintain an upto date and complete Alphabetical Index Register of Provident Fund Subscribers. For preparing this register an upto date information regarding full and unabbreviated names, dates of birth of subscribers, account No. with Prefix, etc., are required. It is therefore requested that list of subscribers including Gazetted Officers as on 1st April, 1980 should be prepared office-wise and series also in the proforma enclosed and send it to the A. G. Office, Rajkot directly on or before 31st July, 1980.

List of Subscribers as on 1-4-1980.

Designation of Head of Office/Head of Department/Administrative Department.

Note :- Please read carefully the intructions below before preparing the list.

Name of series (GA, AJ, etc.)

Sr. No.	Name	Father's Name	Surname	Account No. with Prefix	Dt. of Birth	Remarks
1	2	3	4	5	6	7

Instruction :

1. The same size paper should be used for preparing the list (i.e., 30 x 21-1/2 cms.)
2. The details should be got nearly typed in block letters in English only.
3. The list should contain names of all subscribers (including Gazetted and Non-Gazetted) serving under the Head of Office/Department as on 1-4-1980 (excluding the Class IV Government Servants.)
4. Separate list should be prepared for each series, e.g. PH/MED/GA/Police//IAS//IPS//IFS etc.
5. The names should not be incomplete or abbreviated e.g. Ramkumar Sharma should not be written as Ram Kumar or R.K. Sharma or Ram Sharma.
6. The names in each list should be strictly/arranged in alphabetical order, on the basis of the first name and not with reference to father's name or surname.
7. Dates of birth as per official records/service book should be indicated.
8. The Head of Office/Department and the Administrative Department may please ensure that all the columns of the list are filled in before signing the list.

An advance from G.P.F. for purchase of consumable articles....

Finance Department
Resolution No. સભન/1080/517/Ch,
Dated the 28th July, 1980.

RESOLUTION

As per the existing provision in Rule-14 of the G.P.F. Rule, a temporary advance can be sanctioned to a subscriber from the amount standing at his/her credit in the fund at the discretion of the appropriate authority subject to certain conditions. Looking to the present circumstances Government had under consideration the proposals to liberalise the present provision of this Rule for providing advance to Government employees to purchase consumable articles required at home.

2. After careful consideration Government has decided to allow sanctioning temporary advances to the Government servants from the G.P. Fund of the Government servants for purchase of consumable article like edible oil, sugar etc. required at home, in addition to the foodgrain advance. This advance from G.P.Fund will be interest free, and will be repayable in 10 monthly instalments. The limit of the advance from G.P. Fund should be one month's basic pay or Rs. 450/- whichever is less.

Necessary amendment in the Rule will be made hereafter.

અસલ અંગ્રેજી ઉપરથી અનુવાદ.
સામાન્ય ભવિષ્યનિધિમાંથી વપરાશી વસ્તુઓ ખરીદવા
માટે ઉપાડ બાબત....

તાણાં વિભાગ

ઠરાવ ક્રમાંક : સભન-૧૦૮૦-૫૧૭-ચ,

તારીખ : ૨૮મી જુલાઈ, ૧૯૮૦.

ઠરાવ

સામાન્ય ભવિષ્યનિધિના નિયમ-૧૪ અન્વયે પ્રવર્તમાન નિયમો અનુસાર સરકારી કર્મચારીઓને તેમના ખોતે જમા રકમમાંથી તેમને મંજૂર કરતા અધિકારી અમુક શરતોને આપૂન રહી ઉપાડ મંજૂર કરી શકે છે. હાલના સંજોગોને અનુલક્ષીના સરકારી કર્મચારીઓને ઘર વપરાશની ચીજો ખરીદવા માટે ઉપાડ મંજૂર કરવા માટે નિયમોની હાલની જોગવાઈમાં છૂટછાટ આપવા અંગના બીબત સરકારશ્રીની વિચારણા હેઠલ હતી.

૨. કાળજીપૂર્વકની વિચારણા બાદ સરકારશ્રીએ ઠરાવ્યું છે કે સરકારી કર્મચારીને અનાજ પેશગી ઉપરોત તેમના સામાન્ય ભવિષ્યનિધિની જમા રકમમાંથી ઘર વપરાશી વસ્તુઓ, જેવી કે ખાદ્ય તેલ, ખાંડ, વગેરે ખરીદવા માટે ઉપાડ મળી શકશે અને સામાન્ય ભવિષ્યનિધિમાંથી આ ઉપાડ વ્યાજમુક્ત અને ૧૦ માસિક હપ્તમાં પરત કરવાનો રહેશે. સામાન્ય ભવિષ્યનિધિમાંથી આ ઉપાડની મર્યાદા રૂ. ૪૫૦/- અથવા એક મહિનાનો મૂળ પગાર જેમાંથી જે ઓછું હોય તે મળવાયાત્ર થશે.

નિયમમાં જરૂરી સુધારો હવે પછીની કરવામાં આવશે.

સામાન્ય ભવિષ્યનિધિમાંથી અંશતઃ આખરી ઉપાડ મંજૂર કરવા બાબત...

નાણાં વિભાગ

ઠરાવ ક્રમાંક : પીએફસાર-૧૦૮૦-૭૧૫-ચ,

તારીખ : ૨૮મી ઓક્ટોબર, ૧૯૮૦.

ઠરાવ

સામાન્ય ભવિષ્યનિધિના નિયમ ૧૫(ક)(ર)(બ) ની જોગવાઈ અનુસાર બચતદારને મકાનના હેતુ સારું તેના રહેઠાણ માટેનું યોગ્ય મકાન બાંધવા કે પ્રાપ્ત કરવા માટે અતવા બચતદારની માલિકીના બંધો ચૂકેલા કે તેણે પ્રાપ્ત કરી લીધેલા મકાનનું ફરીથી બાંધકામ કરવા કે તેમાં સુધારા કરવા કે તેમાં સુધારા કરવા માટે અંશતઃ આખરી ઉપાડ મંજૂર કરી શકાય છે. પ્રવર્તમાન નિયમોનુસાર એકસરખા હેતુ સારું કક્ત એક જ વખત અંશતઃ આખરી ઉપાડ મંજૂર કરી શકાય છે. પરંતુ ઘણી વખત, બચતદારને જમીન મેળવવા અથવા બાંધકામ કરવા અતવા મકાન કે ફ્લેટ મેળવવા માટે હાથથી ચૂકવણી કરવા માટે નાણાંની જરૂરિયાત રહે છે બચતદારને ઉપર જણાવ્યા પ્રમાણે ઉપાડ હાથથી મંજૂર કરવાનો પ્રશ્ન સરકારની વિચારણામાં હતો.

૨. પુખ્ત વિચારણાને અંતે સરકારે નિર્ણય કરેલ છે કે નિયમ ૧૫(ક)(ર)(બ) અન્વયે બચતદારને અંશતઃ આખરી ઉપાડ મંજૂર કરવો અને બચતદાર અગાઉથી ઈચ્છે તે રીતે રકમનો ઉપાડ અનુકૂળ હાથાઓમાં ઉપાડવા પરવાનગી આપવી. આવા હાથાઓની સંખ્યા અને રકમ બચતદાર સૂચવી શકશે અને તે સક્ષમ સત્તાધિકારીએ સ્વીકારવાનું રહેશે અને તે પ્રમાણે બચતદારને હાથાઓમાં ચૂકવણી કરવાની રહેશે.

૩. મકાન બાંધકામ અંગેની પેશગી મંજૂર કરવામાં આવેલ હોય તેવા સરકારી કર્મચારીઓના કિસ્સામાં સામાન્ય ભવિષ્યનિધિના નિયમ-૧૫(ખ)(૧)માં દર્શાવેલ ઉપાડની મર્યાદા નાણાં વિભાગના તારીખ ૧૧મી મે, ૧૯૭૮ના સરકારી ઠરાવ ક્રમાંક : યબપ-૧૦૭૯-૨૭૯-૭ના કકરા-૩માં ઠરાવ્યા મુજબની રહેશે. આમ, સામાન્ય ભવિષ્યનિધિમાંથી આ નિયમો અન્વયે મંજૂર કરવામાં આવેલ કુલ અંશત- આખરી ઉપાડ અને ગુજરાત નાણાંકીય નિયમો ૧૯૭૧ અન્વયે મંજૂર કરવામાં આવેલ મકાન બાંધકામ પેશગીની રકમ ૭૫ મહિનાના પગારથી વધુ નહિ અથવા રૂા. ૧,૨૫,૦૦૦ તે બૈમાંથી ઓછી હોવી જોઈએ.

૪. વર્ષિત પ્રોવિડન્ટ ફંડ નિયમો (મુંબઈ) અન્વયે મંજૂર કરવામાં આવતા ઉપાડની બાબતમાં પણ આ હુકમો અક્ષરસઃ લાગુ પડશે.

૫. સામાન્ય ભવિષ્યનિધિ નિયમો તથા વર્ષિત પ્રોવિડન્ટ ફંડ નિયમો (મુંબઈ)માં જરૂરી સુધારો હવે પછી કરવામાં આવશે.

સામાન્ય ભવિષ્યનિધિમાંથી વપરાશી વસ્તુઓ ખરીદવા વસ્તુઓ ખરીદવા માટે ઉપાડ બાબત

નાણાં વિભાગ

ઠરાવ ક્રમાંક : સભન/૧૦૮૦/૫૧૭/ચ,

તારીખ : ૬ઠ્ઠી નવેમ્બર, ૧૯૮૦.

વંચાણમાં લીધાં : (૧) સરકારી ઠરાવ નાણાં વિભાગના સભન-૧૦૮૦-૫૧૭-ચ, તા. ૨૮-૭-૮૦.

(૨) સરકારી ઠરાવ નાણાં વિભાગના સભન-૧૦૮૦/૧૨૯૯-ચ, તા. ૨૮-૧૦-૮૦.

ઠરાવ

આમુખમાં જણાવેલ નાણાં વિભાગના સરકારી ઠરાવ અન્વયે સરકારી કર્મચારીઓને સામાન્ય ભવિષ્યનિધિમાંથી વપરાશી ચીજવસ્તુઓ જેવી કે ખાદ્ય તેલ, ખાંડ વિગેરે માટે કામચલાઉ પેશગીની મર્યાદા ૧ માસિક મૂળ પગાર અથવા રૂા. ૪૫૦/ બંમાંથી જે ઓછી હોય તેટલી છે. તેમાં તારીખ ૨૮મી ઓક્ટોબર, ૧૯૮૦ના સરકારી ઠરાવ ક્રમાંક : સભન-૧૦૮૦-૫૧૭-ચ, થી ચોથા વર્ગના કર્મચારીઓ માટે પેશગીની રકમની મર્યાદા રૂા. ૪૮૦/- થી વધે નહી તેટલી કરવામાં આવી છે.

૨. તારીખ ૨૮મી જુલાઈ, ૧૯૮૦ના ઠરાવ મુજબ વર્ગ-૪ના કર્મચારીઓએ પોતાના સામાન્ય ભવિષ્યનિધિમાંથી પેશગી ઉપાડી હોય તો તેઓને તારીખ ૨૮મી ઓક્ટોબર, ૧૯૮૦ના ઠરાવ મુજબ વધારો કરી બાકીની રકમની પેશગી મંજૂર કરાવી કે કેમ ? અંગે શંકા ઉપસ્થિત કરવામાં આવી છે. આ સંબંધમાં સ્પષ્ટતા કરવામાં આવે છે કે વર્ગ-૪ના કર્મચારીઓ કે જેઓએ તારીખ ૨૮મી જુલાઈ, ૧૯૮૦ના ઠરાવ મુજબ પેશગી મેળવી હોય તો તે પેશગીની રકમમાં તારીખ ૨૮મી ઓક્ટોબર, ૧૯૮૦ના ઠરાવ મુજબ વધારો કરી શકાશે અને બાકીની વધારાની રકમ મંજૂર કરી ચૂકવવાની રહેશે.

આ બંને રકમોનો કુલ ઉપાડ એકજ પેશગી ગણીને ૧૨ હાથામાં વસૂલ કરવાની રહેશે. આ વધારાની પેશગીની રકમ આપતા પહેલા વસૂલાતનો કોઈપણ ભાગ વસૂલ કરવા પાત્ર થયો હોય તો તે પેટે વધારાની વસૂલાત હવે પછીના હાથામાં કરી લેવાની રહેશે. એટલે કે તારીખ ૨૮મી જુલાઈ, ૧૯૮૦ના ઠરાવ મુજબ જે તારીખે પ્રથમ રકમ ઉપાડેલ હોય તે તારીખથી ૧૨ માસિક હાથા વસૂલ કરવાના રહેશે.

ચોથા વર્ગના કર્મચારીના સામાન્ય ભવિષ્યનિધિનાં
હિસાબોની મેળવણી બાબત.

નાણાં વિભાગ

ઠરાવ ક્રમાંક : સબલ-૧૦૮૦-૧૪૬૩-ચ,

તારીખ : ૨૯મી ડિસેમ્બર, ૧૯૮૦.

ચંચાળે લીધા : (૧) નાણાં વિભાગના પરિપત્ર ક્રમાંક : પીએફઆર/૨૦૬૬/
૨૨૨૮-ચ, તારીખ ૨૪મી ઓગસ્ટ, ૧૯૬૬.

(૨) નાણાં વિભાગના પરિપત્ર ક્રમાંક : તસમ-૨૬૭૪-
૪૩૫૯-ચ, તારીખ ૧૪મી ઓક્ટોબર, ૧૯૭૪.

ઠરાવ

ચોથા વર્ગના કર્મચારીઓના સામાન્ય ભવિષ્યનિધિનાં હિસાબોમાં ઉપર્યુકત તારીખ ૧૪મી ઓક્ટોબર, ૧૯૭૪ના નાણાં વિભાગના પરિપત્રમાં જણાવેલ વિગતે ભૂલો રહી જવા પામે છે. અને તે ભૂલો નિવારી શકાય તે હેતુથી ઉપર્યુકત પરિપત્રો દ્વારા બધા ઉપાડ અને વહેંચણી અધિકારીઓને ચોથા વર્ગના કર્મચારીઓના સામાન્ય ભવિષ્યનિધિ હિસાબોનું મેળવણું ઠર ૧૭ માસે નિયામકશ્રી, હિસાબ અને તિજોરી કચેરી, અમદાવાદ સાથે કરવા સૂચના આપવામાં આવેલ છે. તદઉપરાંત હિસાબ અને તિજોરી નિયામકશ્રીની કચેરી, અમદાવાદ તરફથી પણ ઠર ૨૨ વર્ષે મોકલવામાં આવતી વાર્ષિક હિસાબી સ્વીપોનાં રવાનગી પત્રોમાં હિસાબોની મેળવણી કરવા ઉપર ખાસ ભાર મૂકીને બધા ઉપાડ અને વહેંચણી અધિકારીશ્રીને વિનંતી કરવામાં આવતી હોય છે. હિસાબોની મેળવણી કરવાની પ્રાથમિક જવાબદારી હોવા છતાં આ સૂચનાઓનો ચૂસ્તપણે અમલ મોટા ભાગના ઉપાડ અને વહેંચણી અધિકારીઓ કરતાં નથી, આના પરિણામે ચોથા વર્ગના કર્મચારીઓની તેમનાં સામાન્ય ભવિષ્યનિધિ હિસાબોની નિભાવણી બાબત ફરિયાદો સરકારમાં આવે છે.

સરકારે સમગ્ર પરિસ્થિતિ અને અગાઉનાં હુકમોને ધ્યાને લઈને કાળજીપૂર્વક વિચારણા કર્યા બાદ હિસાબોની મેળવણી નિયમિત રીતે થાય અને ચોથા વર્ગના કર્મચારીઓના સામાન્ય ભવિષ્યનિધિનાં હિસાબો વ્યવસ્થિત રીતે નિભાવી શકાય એ સ્તુસર નીચેની સૂચનાઓનો ચૂસ્તપણે અમલ કરવા ઠરાવ્યું છે.

(૧) ચોથા વર્ગના કર્મચારીઓના સામાન્ય ભવિષ્યનિધિની હિસાબોની મેળવણી કરવાની પ્રાથમિક જવાબદારી જે તે ઉપાડ અને વહેંચણી અધિકારીની છે. આ કામગીરી સંબંધિત અધિકારીઓ સુવ્યવસ્થિત અને નિયમિત રીતે કરે છે કે કેમ, તે અંગે હિસાબ અને તિજોરી નિયામકશ્રી યોગ્ય તકેદારી રાખશે.

(૨) હિસાબ અને તિજોરી નિયામકશ્રીએ ઠરેક ઉપાડ અને વહેંચણી અધિકારીને હિસાબોની મેળવણી કરવા ચોકકસ તારીખ ફાળવણી અને ફાળવવામાં આવેલ તારીખે જે તે ઉપાડ અને વહેંચણી અધિકારીએ તેમની કચેરીનાં હિસાબી કામનાં જાણકાર કર્મચારીને સરકારનાં નાણાં વિભાગના ઠરાવ ક્રમાંક : ટીજીઆર-૧૦૭૮-૩૫૮૩/૭૯/કેડ, તારીખ ૧૭મી ઓક્ટોબર, ૧૯૭૯થી ઠરાવ્યા મુજબનાં પગાર બીલનાં સ્થળપ્રતનાં રજીસ્ટર અતવા બીલની સ્થળપ્રત સાથે હિસાબ અને તિજોરી નિયામકશ્રીની કચેરી, (સામાન્ય ભવિષ્યનિધિ શાખા) તિજોરી કચેરી, ભદ્ર, અમદાવાદ-૩૮૦૦૦૧ ને મોકલવાના રહેશે. જો નિયત તારીખે કર્મચારીને ન મોકલવામાં આવે તો હિસાબ અને તિજોરી નિયામકશ્રીએ જે તે કચેરીનાં ખાતાના વડાને યોગ્ય કાર્યવાહી અર્થે ધ્યાન દોરવું અને તેમ છતાં જરૂર જણાયે સરકારશ્રીનું ધ્યાન પણ દોરવું.

(૩) અગાઉના સમય માટે આ કામગીરી પડતર હોય તો જે તે ઉપાડ અને વહેંચણી અધિકારીએ હિસાબ અને તિજોરી નિયામક (સામાન્ય ભવિષ્યનિધિ શાખા) અમદાવાદને અગાઉથી જાણ કરવી કે જેથી મેળવણી અંગે તારીખની ફાળવણી અંગે સુગમતા રહે.

વર્ગ-૪ના કર્મચારીઓનાં જી.પી. ફંડના હિસાબો માટે
પાસબુક નિભાવવાની પ્રથાનો અમલ કરવા બાબત.

નાણાં વિભાગ

ઠરાવ ક્રમાંક : પી.એફ.આર.-૧૦૮૦-૧૯૩૮-ચ,

તારીખ : ૨૯મી ડીસેમ્બર, ૧૯૮૦.

- વંચાણે લીધા : (૧) ગુજરાત સરકારનાં નાણાં વિભાગના ઠરાવ ક્રમાંક :
પીએફઆર-૧૦૭૩-૧૭૨૦-ચ, તા. ૨૨-૫-૧૯૭૫.
- (૨) ગુજરાત સરકારનાં નાણાં વિભાગના ઠરાવ ક્રમાંક :
પીએફઆર-૧૯૭૫-૧૫૧૮(૭૬)-ચ,
તા. ૧૭-૮-૧૯૭૬.

ઠરાવ

ઉપર્યુક્ત આમુખમાં જણાવેલ ઠરાવ અન્વયે ગુજરાત સરકારના નાણાં વિભાગના ઠરાવ ક્રમાંક : ૧ અને ૨ અન્વયે ચોથા વર્ગના કર્મચારીઓના જી.પી. ફંડના હિસાબોની પરિસ્થિતિ ખાતેદારો પાસે વ્યવસ્થિત રીતે સુલભ અને તે હેતુસર જી. પી. ફંડની પાસબુક પ્રથા અપનાવવાનું નક્કી કરેલ છે. તેમ છતાં પણ ઘણીબરી કચેરીઓ તરફથી આ પ્રધાનો યોગ્ય અમલ કરવામાં આવતો નથી એમ ચોથા વર્ગના કર્મચારીઓનાં મંડળો તરફથી સરકારમાં રજુઆત થતાં હિસાબ અને તિજોરી નિયામકશ્રીની કચેરીએ એક 'સેમ્પલ સર્વે' કરતાં માલુમ પડેલ છે કે મોટા ભાગની કચેરીઓમાં પાસબુકો નિભાવવાની સુચનાઓનો ચુસ્તપણે અમલ કરવામાં આવતો નથી. આથી સરકારે સમગ્ર પરિસ્થિતિ અને અગાઉનાં હુકમોને ધ્યાને લઈ કાળજીપૂર્વક વિચારણા કર્યા બાદ પાસબુક સંતોષકારક રીતે નિભાવવામાં આવે તે માટે નીચેની સુચનાઓના ખાતાના વડાઓ/કચેરીના વડાઓએ ચુસ્તપણે અમલ કરવા કરાવ્યું છે.

(૧) દરેક કચેરીનાં ખાતાના વડાની તેઓની હેઠળ કામ કરતાં ચોથા વર્ગના કર્મચારીઓ માટે પાસબુક તા. ૧-૧૦-૧૯૭૬થી તેઓએ નિભાવવાની અને યોગ્ય રીતે રાખવાની અંગત જવાબદારી રહેશે.

(૨) દરેક કચેરી/ખાતાના વડાની તેઓની હેઠળ કામ કરતાં ચોથા વર્ગના કર્મચારીઓ જેઓ જી. પી. ફંડના ખાતેદારો છે તે માટે વાસ્તવિક જરૂરીયાતના આધારે ચોથા વર્ગના કર્મચારીનું નામ તથા હિસાબ અને તિજોરી નિયામક તરફથી ફાળવેલ હિસાબી નંબર જણાવતી યાદી બનાવી તે પ્રમાણે પુસ્તી સંખ્યામાં પાસબુકો જે તે જિલ્લા તિજોરી અધિકારી પાસેથી મંગાવી લેવી.

(૩) દરેક જિલ્લા તિજોરી અધિકારી પાસે પાસબુકો ઉપલબ્ધ રહે તો વ્યવસ્થા હિસાબ અને તિજોરી નિયામકશ્રી કરશે.

(૪) પાસબુકો મળ્યેથી દરેક ખાતેદારો માટે પાસબુકમાં તમામ વિગતો પૂર્ણ કરી તા. ૧-૪-૧૯૭૬ની ઉઘડતી સિલક, હિસાબ અને તિજોરી નિયામકશ્રી કચેરી તરફથી મળેલ સને ૧૯૭૫-૭૬નાં વર્ષની હિસાબી સ્વીપો પરથી બંધ થતી સિલક પાસબુકમાં દર્શાવી જરૂરી ખરાઈ બદલની સહી કરવી. પાસબુકો કાયમી ધોરણે વ્યવસ્થિત અને નિયમિત રીતે નિભાવવાની જવાબદારી જે તે કચેરી/ખાતાના વડાની રહેશે.

(૫) પાસબુકો નિભાવવામાં આવે છે કે કેમ અને અદ્યતન રીતે રાખવામાં આવે છે કે કેમ તે અંગેની તપાસણી કરવાની સત્તા હિસાબ અને તિજોરી નિયામકશ્રીની કચેરીના ઓફિટ અને તિજોરી સ્ટાફને પણ આપવામાં આવે છે.

Government Contribution in the Con-
tributory Provident Fund of Government
Servants.--

Finance Department

Resolution No. PFR-1080/1485-CH,

Dated the 22nd January, 1981.

Read : Government Resolution, Finance Department
No. PFR-2469-148/CH, dated the 8th January,
1970.

RESOLUTION

As per note below Rule 10(7) of the Contributory Provident Fund Rules, it is provided that the Government Contribution shall be 8-1/3 per cent of pay of the subscriber. The re-employed Government Officers are allowed to contribute to the Contributory Provident Fund if the period of re-employment exceeds one year vide F.D. Notification No. GN-1-PFR/2470/1002/CH, dated the 7th January, 1971.

While incorporating this rule in January, 1971, the notice below Rule 10(7) remained unmodified/unclarified as to what pay of the re-employed employee should be taken into account for the purposes of Government's contribution. This question has now come up for necessary clarification/orders.

After careful consideration, Government has decided that in the case of re-employed Government servants the contribution payable by Government into the Contributory Provident Fund of the subscriber shall be 8-1/3 per cent of his pay on re-employment plus pension including pension equivalent of the gratuity and where the pay or the post to which he is re-employed is a fixed salary/honorarium, it shall be 8-1/3 per cent of such fixed pay/honorarium for the post.

Necessary correction to the Contributory Provident Fund Rules will be issued in due course. These orders will be applicable "mutatis-mutandis" to Panchayats employees.

These order will take effect from 7th January, 1971.

નાણાં વિભાગના તા. ૨૨-૧-૮૧ના મૂળ અંગ્રેજી ઠરાવનો
ગુજરાતી અનુવાદ
સરકારી કર્મચારીઓના વર્ધિત પ્રોવિડન્ટ ફંડમાં સરકારનો
ફાળો...

નાણાં વિભાગ
ઠરાવ નં. પીએફઆર-૧૦૮૦/૧૪૮૫/ચ,
તારીખ : ૨૨મી જાન્યુઆરી, ૧૯૮૧.

વંચાણમાં લીધો : સરકારી ઠરાવ, નાણાં વિભાગ, ક્રમાંક : પીએફઆર/
૨૪૬૬/૧૪૮૫/ચ, તા. ૮મી જાન્યુઆરી, ૧૯૭૦.

ઠરાવ

વર્ધિત પ્રોવિડન્ટ ફંડના નિયમ ૧૦(૭) નીચેની નોંધ અન્વયે એવી જોગવાઈ કરવામાં આવેલ છે કે બચતગારના પગારના ૮-૧/૩ ટકા ફાળો સરકારનો રહેશે. નાણાં વિભાગના જાહેરનામા ક્રમાંક : જીએન-૧પીએફઆર/૨૪૭૦/૧૦૦૨/ચ, તારીખ ૭મી જાન્યુઆરી, ૧૯૭૧ અન્વયે, પુનઃ નિયુક્તિ મેળવેલ અધિકારીનો પુનઃ નિયુક્તિનો સમય ૧ વર્ષ કરતાં વધુ હોય તો વર્ધિત પ્રોવિડન્ટ ફંડમાં તેમને ફાળો ભરવી દેવામાં આવે છે.

જાન્યુઆરી, ૧૯૭૧માં જ્યારે આ નિયમને ઉમેરવામાં આવ્યો ત્યારે નિયમ ૧૦(૭) નીચેની નોંધમાં પુનઃ નિયુક્તિ મેળવેલ સરકારી કર્મચારીના પગારનો કેટલો ભાગ સરકારના ફાળા તરીકે લેવો તે અંગે સુધારો/સ્પષ્ટીકરણ કરવામાં આવેલ ન હતું. હવે આ પ્રશ્ન જરૂરી સ્પષ્ટીકરણ/હુકમો માટે ઉપસ્થિત થયેલ છે.

કાળજીપૂર્વકની વિચારણાને અંતે સરકારે નક્કી કરેલ છે કે પુનઃ નિયુક્તિ મેળવેલ સરકારી કર્મચારીના કેસોમાં બચતદારનાં વર્ધિત પ્રોવિડન્ટ ફંડમાં સરકારે આપવાના થતો ફાળો તેને પુનઃ નિયુક્તિ વેળા મળતા પગાર વત્તા ગ્રેજ્યુટી જેટલા પેન્શન સહિતના પેન્શનનો ૮-૧/૩ જેટલો રહેશે અને જ્યાં પગાર અથવા પુનઃ નિયુક્તિ બાબત જગ્યાનો પગાર, નિયત પગાર/માનદ વેતન હોય ત્યાં તે ફાળો જગ્યાના નિયત પગાર/માનદ વેતનના ૮-૧/૩ ટકા જેટલો રહેશે.

વર્ધિત પ્રોવિડન્ટ ફંડના જરૂરી સુધારો યોગ્ય સમયે કરવામાં આવશે આ હુકમો પંચાયતના કર્મચારીઓને અક્ષરશઃ લાગુ પડશે.

આ હુકમોનો અમલ તારીખ ૭મી જાન્યુઆરી, ૧૯૭૧થી કરવાનો રહેશે.

Elimination of delays in the payment of Provident Fund balances to the subscribers, nominees or other claimants.

Finance Department
Circular No. PFR-1081/67-CH,
dated the 24th February, 1981.

- Read : (1) Government Circular, Finance Department, No. PFR-2069/3624-CH, dated the 5th March, 1970.
- (2) Government Circular, Finance Department, No. PFR-1975/2435-CH, dated 18th October, 1975.

CIRCULAR

In spite of the detailed instructions issued in Government Circulars cited in the preamble, it has been brought to the notice of Government that in many cases delays take place in making final payment of Provident Fund balances to the subscribers or their Nominees in the event of retirement or death, due to non observance of these instructions.

2. All heads of Departments/Offices are again requested to observe the instructions issued vide Government Circulars cited in the preamble scrupulously and also to give top most priority to the cases of final payment of General Provident Fund balances to the subscriber to avoid unnecessary hardship to them.

સામાન્ય ભવિષ્યનિધિ બચતદારો, તેમણે નિયુક્ત કરેલ અથવા અન્ય હકકદાર વ્યક્તિઓને ફંડના તાણાંની આકરી ચૂકવણીમાં થતો વિલંબ ટાળવા અંગે.

તાણાં વિભાગ
પરિપત્ર નં. પીએફઆર-૧૦૮૧/૬૭/ચ,
તા. ૨૪મી ફેબ્રુઆરી, ૧૯૮૧.

સંચાલકોમાં સીધા : (૧) નાણાં વિભાગનો તા. ૫-૩-૭૦નો પરિપત્ર નં. પીએફઆર-૨૦૬૯-૩૬૨૪-ચ.

(૨) નાણાં વિભાગનો તા. ૧૮-૧૦-૭૫નો પરિપત્ર નં. પી.એફ.આર.-૧૯૭૫/૨૪૩૫/ચ.

પરિપત્ર

સામાન્ય ભવિષ્યનિધિના બચતદારો અથવા તેમણે નિયુક્ત કરેલ વ્યક્તિઓને આમુખમાં દર્શાવેલ પરિપત્રોથી વિગતવાર સૂચનાઓ આપવામાં આવેલ હોવા છતાં તેમની નિવૃત્ત અથવા મૃત્યુ પ્રસંગે ફંડના તાણાંની આખરી ચૂકવણીના ઘણાં કિસ્સાઓમાં સૂચનાઓનું પાલન ન કરવાથી વિલંબ થયો છે તેવું સરકારના ધ્યાન પર આવેલ છે.

૨. આથી બધા ખાતાના /કચેરીઓના વડાઓને ફરીથી વિનંતી કરવામાં આવે છે કે આમુખમાં દર્શાવેલ પરિપત્રોથી આપવામાં આવેલ સૂચનાઓનો ચૂસ્તપણે અમલ કરવો અને સામાન્ય ભવિષ્યનિધિના તાણાંની આખરી ચૂકવણીના કેસોનો ટોચ અગ્રતા આપવી જેથી કરીને બચતદારોને અનુભવવી પડતી બિનજરૂરી મુશ્કેલી નિવારી શકાય.

Reconciliation of discrepancies in Provident Fund Accounts maintained by Accountant General, Rajkot Branch, Rajkot.

**Finance Department,
Circular No. PFR-1081/370-CH,
Dated the 11th March, 1981.**

CIRCULAR

Under Government Resolution No. PFR-2064/3014/3627-CH, dated 11th January, 1965 instructions were issued to all the Heads of the Departments/Offices to depute their clerks to Office of the Accountant General, Gujarat, Rajkot at regular intervals of six months for reconciliation of discrepancies in the Provident Fund Accounts maintained by the Accountant General's Office. These instructions were issued to ensure that G.P. Fund recoveries effected from subscribers were correctly accounted for and also that the A.G's Office could clear the unadjusted credits periodically and keep the G.P. Fund accounts of all the subscribers upto-date. It is, however, reported by the A. G's Office, Rajkot that the prescribed procedure of reconciliation is not being followed by many of the Heads of Department/Office and, as a result, the unadjusted credits remaining in the books of the A. G's Office are increasing every year. This position arises because of incorrect accounts Numbers, incorrect names, mistakes in totals inscheduled, etc. This results in discontentment amongsts the subscribers, because their provident fund balances are not maintained properly. All the Heads of the Departments/Offices are, therefore, requested to prepare the G.P. fund scheduled properly, giving correct details therein. Also that the reconciliation of the G.P. Fund accounts with the A.G. Office at Rajkot should be at regular intervals of every three months i.e. in the months of January, March, July and October, every year. The reconciliation work of the G.P. Fund accounts should be undertaken without fail during the months indicated above. Non-compliance of these instructions shall be viewed with great displeasure by the State Government.

Elimination of delay for sanctioning an advance withdrawal from General Provident Fund-instructions regarding.

**Finance Department
Circular No. PFR/1081/235/CH,
12th March, 1981.**

CIRCULAR

It has been observed that while sanctioning an advance/Part final Withdrawal under G.P.F. Rules, many a time administrative delay occurs which results in a great financial hardship to the subscribers. Only timely sanction and payment of amount of an advance/Part Final withdrawal can help the subscriber and his family from financial hardship.

2. Recently an incident has been brought to the notice of Government in which concerned subscriber could not obtain an advance from G.P.F. in time on account of administrative delay on the part of sanctioning authority to understand the peculiar circumstances of the concerned subscriber resulting in great hardship to the family.

3. All administrative Department/All Heads of Departments/Offices are requested to ensure that in all cases pertaining to sanction of an advance/Part Final Withdrawal from G.P.F. should be considered expeditiously keeping in view the G.P.F. rules and circumstances of the subscribers. This should be brought to notice of all sanctioning authorities.

4. Non-compliance of these instructions shall be viewed with great displeasure by the State Government.

**Grant of Part Final Withdrawal from
Bombay General Provident Fund or
Contributory Provident Fund (Bombay)
for extensive repairs/over hauling of
motorcar.**

**Finance Department,
Resolution No. PFR/1081/18/CH,
Dated the 26th June, 1981.**

RESOLUTION

In G.P.F. Rules there is no provision to sanction part final withdrawal for extensive repairs or for over hauling of motor car, to the subscribers.

2. After careful consideration Government is pleased to decide that a subscriber who have completed 25 years of service or who have less than 5 years to attain the age of super-annuation, may be permitted to make part final withdrawal from their Provident Fund for the extensive repairs or over hauling of their motor cars subject to the following conditions :-

- (i) the Officer's pay is Rs. 1400/- or more ;
- (ii) the amount of such part final withdrawal is limited to Rs. 5,000/- or 1/3rd of the amount standing to the credit of the subscriber in the Provident Fund or the actual amount of repairing/over-hauling, whichever is the least;
- (iii) not less than 5 years should have elapsed since the car was purchased by the Officer concerned. In the case of a second hand car, the initial date of purchase by the first purchase will be taken into account.
- (iv) such withdrawal shall be allowed only once in the service career of the subscriber.

3. The authority competent to sanction an advance for special reasons under the relevant Provident Funds rules may sanction a final withdrawal in terms of these orders subject to the fulfilment of the conditions mentioned above. The procedural details will be as in the case of other withdrawals.

4. These orders are also applicable to Contributory Provident Fund Rules (Bombay) "Mutatis mutandis".

मुंबई सामान्य बचतनिधि/वर्धित प्रोविडंट(मुंबई)चा
अयतद्वारेने तेमनी मोटरकारमां वधु पडतां सुधारा/
पधारा/समारकाम माटे अंशतः आडरी उपाड मंजुर कस्वा
ज्मलत.

ताणाम विभाग,
कसव नं. पीओडआर./१०८१-१८/अ,
ता. २५मी जल्युआरी, १९८१.

कसव

सामान्य बचतनिधियां नियमोमां अयतद्वारेने तेमनी मोटरकारमां वधु प्रभाजमां सुधारा वधारा/समारकाम माटे अंशतः
आडरी उपाड मंजुर करवानी हाल कोरुं जोगवारुं नधी.

૨. કાગજપૂર્વકની વિચારણાને અંતે સરકારશ્રીએ ઠરાવેલ છે કે બચતદારે ૨૫ વર્ષની સેવા પુરી કરેલ હોય અથવા વય નિવૃત્તિને પાંચ વર્ષ કરતાં ઓછી સમય બાકી હોય, તેમની મોટરકારમાં વધુ પ્રમાણમાં સુધાર વધારા/સમારકામ માટે નીચે દર્શાવેલ શરતોને આધીન સામાન્ય ભવિષ્યનિધિમાંથી અંશતઃ આકરી ઉપાડ કરી શકે છે : --

- (૧) અધિકારીની પદાર રૂા. ૧૪૦૦/- અથવા તેથી વધુ હોવી જોઈએ.
- (૨) અંશતઃ આખરી ઉપાડની રકમની મર્યાદા રૂા. ૫,૦૦૦ અથવા બચતદાર ખાતે જમા રકમની ૧/૩ ભાગ અતવા મોટરકારના રીપેરીંગ સુધારા વધારા કે સમારકામની ખરેખર ખર્ચ તેમાંથી જે ઓછુ હોય તેટલી રાખવી.
- (૩) અધિકારીએ મોટરકાર ખરીદ કર્યાને ઓછામાં ઓછા પાંચ વર્ષ વિત્યા હોવા જોઈએ. સેકન્ડ હેન્ડ કારના કિસ્સામાં પ્રથમવાર કાર ખરીદનારની કાર ખરીદ્યાની તારીખ ધ્યાને લેવાની રહેશે.
- (૪) આવી અંશતઃ આકરી ઉપાડ બચતદાર તેની સરકારી સેવાની કારકીર્દીમાં એકજ વખત કરી શકશે.

૩. ઉપર દર્શાવેલ શરતો પરિપૂર્ણ થાય તો સામાન્ય ભવિષ્યનિધિના પ્રવર્તમાન નિયમોને આધીન ખાસ કિસ્સામાં પેશગી મંજૂર કરનાર સક્ષમ સત્તાધિકારી આવાં અંશતઃ આખરી મંજૂર કરી શકાશે. અશતઃ આખરી ઉપાડ મંજૂર કરવાની કાર્યરીતિની વિગતો અન્ય ઉપાડની જેમ રહેશે.

૪. સદરહુ ઠરાવના હુકમો વર્ષિત પ્રોવિડન્ટ ફંડ નિયમો (મુંબઈ)ને અક્ષરસહ લાગુ પાડવામાં આવે છે.

**Streamlining the mainteance of the
Provident Fund Account in Accountant
General's office.**

**Finance Department,
Circular No. PFR-1081/1020/CH,
Dated the 28th July, 1981.**

CIRCULAR

Under Government Circular No. PFR-1080-772-CH, dated 16th June, 1980, copy enclosed, instructions were issued that the lists subscribers including Gazetted Officers as on 1st April, 1980 should be prepared office wise and serieswise in the proforma enclosed with that circular and to send those statements to the Accountant General's office, Rajkot directly on or before 31st July, 1980. The Office of the Accountant General, Rajkot has complained that inspite of the instructions by Government, they have not received complete lists of G.P. Fund subscribers from all the Deaprtment/Officers so far, and also that the lists have been forwarded directly by each Drawing and Disbursing Officer instead of the Heads of Departments collecting the lists from all the offices under their control and furnishing a consolidated list for the Department, as a whole lists have also not been correctly prepared as per the instructions given below the proforma. Accordingly, all these lists have not served any purpose.

All the Heads of Departments and Administrative Departments should furnish the required statements as per the instruction in Government Circular NO. F.D., PFR-1080-772/CH, dated 16th June, 1980 in a consolidated form showing the position of the subscribers to the Provident Fund Accounts including that of Gazetted Officers, as on 1st April, 1981, so as to reach office of the Accountant General-II, Gujarat, Rajkot latest by 31st December, 1981.

Non-compliance, as per the time schedule, will be viewed severely by Government.

**Streamlining the maintenance of P.F.
Accounts in A.G's Office.**

**Finance Department
Circular No. PFR-1080-772-CH,
16th June 1980.**

CIRCULAR

Under the Government Circular, Finance Department No. PFR-2066/517/2309/CH, dated the 5th October, 1966 instructions have been issued for correct maintenance of Provident Fund Accounts Detailed instructions have also been issued to all the Heads of Departments from the office of the Accountant General, Rajkot in May, 1978 and in March, 1979 about the importance and necessity of correct preparation of the Provident Fund Schedules. But the fulfilled result in this respect has not so far been yielded.

Incorrect quotation of account number or subscriber's name in the Provident Fund Schedules, or its incomplete preparation and computation result in a large number of G.P.F. credits of various subscribers remaining unaccounted, which again leads to protected and avoidable correspondence around. With a view to go to reduce the quantum of P.F. credits remaining unaccounted, A.G. Office, is thinking to maintain an upto date and complete Alpha betical Index Register of Provident Fund Subscribers. For preparing this register an upto date information regarding full and unabbrivated names, dated of birth of subscribers, account No. with Prefix etc. are required. It is therefore requested that list of subscribers including Gazetted Officers as on 1st April, 1980 should be prepared office wise and series also in the proforma enclosed and send it to the A.G. Office, Rajkot directly on or before 31st July, 1980.

List of Subscribers as on 1-4-1980.

Designation of Head of Office/Head of Department/Administrative Department.

Note :- Please read carefully the intructions below before preparing the list.

Name of series (GA, GJ, etc.)

Sr. No.	Name	Father's Name	Surname	Account No. with Prefix	Dt. of Birth	Remarks
1	2	3	4	5	6	7

instructions:-

1. The same size paper should be used for preparing the list (i.e. 30x21-1/2 cms.)
2. The details should be got nearly typed block letters in English only).
3. The list should contain names of Subscribers (including Gazetted and non-Gazetted) serving under the Head of office/Department a on 1-4-1980 (exculding the clas IV Government Servants.)
4. Separate lists be prepared for each series e.g. PH/MED/GA/Police/IAS/IPS/IFS etc.
5. The names should not incomplete or abbrevited e.g. Ramkumar sharma should not be written as Ram Kumar or R.K. Sharma or Ram Sharma.
6. The names in each list should be stricly/arranged in alphabetical order, on the basis of the name and not with reference to father's name or surname.
7. Dated of birth as per official records/service Book should be indicated.
8. The head of office/Department and the Administrative Department may please ensure that all the columns of the list are filled in before signing the list.

**Deposit Linked Insurance Scheme for
subscribers to the Provident Fund-
Clarification regarding.**

**Finance Department
Circular No. PFR-1081-444-Ch,
Dated 29th July, 1981.**

CIRCULAR

Under Govt. Resolution, Finance Department No. PFR-1075-475-CH, dated the 7th April, 1976, Government has introduced a Deposit Linked Insurance Scheme for the subscribers to the Provident Fund.

2. Some point relating to the implementation of the scheme have been clarified under Govt. Circular Finance Department No. PFR-1075-1641-(76)-CH, dated 10th August 1976. Again certain points have been raised which are clarified as under :

Points Raised	Clarification
(1) Whether the stipulated period of three years for working out the average balance would be the 3 years immediately preceding the death and as to how the average should be computed from the month in which the death has occurred.	(1) The average balance at the credit of Provident Fund Account, for the purpose of Deposit Linked Insurance Scheme shall be worked out on the basis of the balance at the credit of the subscriber at the end of each of the 36 months preceding the month in which death occurs.
(2) Whether the interest should be taken into account while determining the minimum prescribed Fund balances and the average balances for the purpose of additional benefit.	(2) The balance for March shall include the interest credited in terms of Rule 13 of B.G.P.F. Rules. If the last of aforesaid 36 months is not March, the balance at the end of said last month shall include interest in respect of the period from the beginning of that financial year in which death occurs, to the end of the said last month.
(3) Whether any amount in excess of Rs. 10,000/- in the fund is to be disregarded every month for working out the average of last 36 months.	(3) The average balance should be worked out on the basis of the actual balance at the credit of the subscriber's account. The balance in excess of Rs. 10,000/- occurring during any of the preceding 36 months would also be taken into account for working out the average balance. The restriction of maximum limit of Rs. 10,000/- for payment of the insurance Link benefit would be applied at the final stage after arriving at the average on actual balances.

તાણાં વિભાગના તારીખ ૨૯મી જુલાઈ, ૧૯૮૧ના અંગ્રેજી
કરખતો ગુજરાતી અનુવાદ.
ભવિષ્યનિધિના બચતદારો માટેની અનામત સંલગ્ન વિમા
યોજના સ્પષ્ટીકરણ બાબત...

તાણાં વિભાગ
પરિપત્ર નં. પીએફઆર-૧૦૮૧-૪૪૪-અ,
તારીખ : ૨૯મી જુલાઈ, ૧૯૮૧.

કરાવ

ભવિષ્યનિધિમાં કાળો આપનાર કર્મચારીઓ માટે સરકારે નાણાં વિભાગના તારીખ ૭મી એપ્રિલ, ૧૯૭૬ના કરાવ ક્રમાંક : પીએફઆર-૧૦૭૫-૪૭૫-અથી અનામત સંલગ્ન વિમા યોજના શરૂ કરેલ છે.

૨. ઉપર્યુક્ત યોજનાના અમલીકરણ બાબતે થોડાક મુદ્દાઓનું સ્પષ્ટીકરણ નાણાં વિભાગના પરિપત્ર ક્રમાંક : પીએફઆર-૧૦૭૫-૧૬૪૧(૭૬) અ, તારીખ ૧૦મી ઓગસ્ટ, ૧૯૭૬થી કરવામાં આવેલ છે. ફરીથી આ બાબતે અમુક મુદ્દાઓ ઉપસ્થિત થયેલ છે. તેનું સ્પષ્ટીકરણ નીચે દર્શાવ્યા મુજબ છે. : --

ઉપસ્થિત મુદ્દાઓ	સ્પષ્ટીકરણ
(૧) સરેરાશ બેલેન્સ ગણવા માટે નિયત કરેલ ત્રણ વર્ષનો સમય મૃત્યુના તરત પહેલાના ત્રણ વર્ષ લેવાના છે કે કેમ અને મૃત્યુ થાય તે મહિનાથી સરેરાશ કેવી રીતે ગણવાની છે ?	(૧) અનામત સંલગ્ન વીમા યોજનાના હેતુ સારું ભવિષ્યનિધિ ખાતે જમા રહેલ સરેરાશ બેલેન્સ મૃત્યુ થયું તે મહિનાના અગાઉના છત્રીસ મહિના, ગરેક મહિનાના અંતે બચતદારના ખાતે જમા રહેલ રકમના આધારે ગણતરી કરવાની રહે છે.
(૨) ફંડ ખાતે વધારાના લાભ મેળવવાના ગેતુ સારું નિયત થયેલ લઘુત્તમ બેલેન્સ અને સરેરાશ બેલેન્સની ગણતરી કરવા માટે વ્યાજ ધ્યાનમાં લેવાનું છે કે કેમ ?	(૨) ભવિષ્યનિધિના નયિમ-૧૩ પ્રમાણે માર્ચ માસના બેલેન્સ માટે વ્યાજ ઉમેરાશે. અગાઉ જણાવ્યા મુજબ ચેલ્લો ઉદ્ધમાં માસ જો માર્ચ નહોય તો જે નાણાકીય વર્ષમાં મૃત્યુ થયયુમ હોય તે નાણાકીય વર્ષમાં મૃત્યુ થયું હોય તે નાણાકીય વર્ષની શરૂઆતથી છેલ્લા ઉદ્ધમાં માસ સુધી જે છેલ્લો માસ હોય ત્યાં સુધી વ્યાજ મળવાપાત્ર હોઈ તે પણ ધ્યાનમાં લેવાશે.
(૩) છેલ્લા ૩૬ માસની સરેરાશની ગણતરીમાં કોઈ માસમાં જો રૂ. ૧૦,૦૦૦/-થી વધુ બેલેન્સ હોય તો તે વધારાની સિલક ધ્યાનમાં લેવી કે નહીં ?	(૩) બચતદારના ખાતામાં ખરેખર જમા રકમ પર સરેરાશ બેલેન્સ ગણવાની રહે છે છેલ્લા ૩૬ માસની સરેરાશ ગણતરી તેમાંના કોઈપણ માસમાં રૂ. ૧૦,૦૦૦/- થી વધુ રકમ હોય તો પણ ધ્યાનમાં લેવાની રહે છે. અનામત સંલગ્ન વીમા યોજનાના લાભ માટે રૂ. ૧૦,૦૦૦/- ની મહત્તમ મર્યાદા ખરેખર જમા રહેલ બાકીને આધારે સરેરાશ ગણવા પછી અંતિમ તબક્કે જ લાગુ પડશે.

૧૦૮૦-૮૧ની વર્ષ માટેની ભવિષ્યનિધિની વાર્ષિક હિસાબની સ્વીપો રવાના કરશે.
હિસાબી સ્વીપ બાબત.

તાણાં વિભાગ

પરિપત્ર નંબર : પીએફઆર-૧૦૮૧/૩૯૧૬/અ,
તારીખ : ૧૧મી ઓગષ્ટ, ૧૯૮૧.

પરિપત્ર

એકાઉન્ટન્ટ જનરલ, રાજકોટની કચેરી ૧૯૮૦-૮૧ના વર્ષ માટેની ભવિષ્યનિધિની વાર્ષિક હિસાબની સ્વીપો રવાના કરશે. એ.જી. રાજકોટની કચેરીએ મેળવેલ અદ્યતન ભવિષ્યનિધિ પરિશિષ્ટ અનુસાર જે સરનામા હશે તે સરનામાને આધારે ટ્રેક ખાતા/ કચેરીના વડાઓને આવી સ્વીપો રવાના કરશે. અચતદારને સમાવિષ્ટ કરતી યાદીની બે નકલ સાથે આ વાર્ષિક હિસાબની સ્વીપો ટ્રેક કચેરીના વડાને મોકલવામાં આવશે. આવી વાર્ષિક હિસાબની સ્વીપો મળતાં સંબંધિત કર્મચારીઓને વિના વિલંબે પહોંચતી થાય તે કચેરીના વડાએ જોવાનું રહેશે. એ.જી. કચેરી તરફથી મળેલ વાર્ષિક હિસાબી સ્વીપ કચેરીના વડાઓએ સંબંધિત અચતદારને પહોંચતી કરી છે. અથવા અચતદારના બદલીના કિસ્સામાં હાલમાં તે જે કચેરીમાં ફરજ બજાવે છે તે કચેરીના વડાને મોકલવામાં આવેલ છે. તેવું પ્રમાણપત્ર તથા અચતદારને સમાવિષ્ટ કરતી યાદીની એક નકલ સાથે સ્વીપો મળ્યાની પહોંચ એ.જી. કચેરીને આપવાની રહેશે. આથી ટ્રેક ખાતા/કચેરીના વડાઓએ આ કાર્યપદ્ધતિ અનુસરવી અને તે અન્વયે સામાન્ય ભવિષ્યનિધિની વાર્ષિક હિસાબની સ્વીપો વિના વિલંબે સંબંધિત સરકારી કર્મચારીને પહોંચતી કરવી.

એકાઉન્ટન્ટ જનરલની કચેરીએ એવું જણાવેલ છે કે સામાન્ય ભવિષ્યનિધિની વાર્ષિક હિસાબની સ્વીપ ન મળવા અંગેની ઘણી ફરિયાદો ભૂતકાળમાં ખાસ કરીને પાલીસ, તબીબી, જાહેર બાંધકામ અને જાહેર આરોગ્ય ખાતાના કર્મચારીઓ તરફથી મળેલ છે. ઉપર ફકરા નં. ૧ માં દર્શાવેલ સુધારેલ કાર્યપદ્ધતિ અન્વયે અચતદારને વાર્ષિક હિસાબની સ્વીપો તુરત જ પહોંચતી થાય તે ખાતા/ કચેરીના વડાએ જોવાનું રહેશે. જેથી કરીને અચતદાર તરફથી કોઈ ફરિયાદ આવે નહિ.

**Sanction of temporary advance or part
final withdrawal from General Provident
Fund, Instruction regarding....**

**Finance Department
Circular No. PFR-1081-903-CH,
Dated : 20th August, 1981.**

CIRCULAR

At present, there is no specific mention in General Provident Fund rules or forms to indicate the name, relationship and age in the application form for whose purpose application is made for grant of temporary advance or part final withdrawal from provident fund.

2. Government has now decided that all the Heads of Offices/Departments should ensure that the applicant gives complete details e.g., the name, relationship and age of the boy, baby, or other relation for whom ceremony is to be performed and withdrawal from G.P. Fund is necessary, including that of betrothal and marriage or in case of any other similar reasons. All these details should invariably be given in the application from and the Heads Offices/Departments should check up interalia that withdrawal for the same purpose was not made earlier.

તારીખ ૨૦મી ઓગસ્ટ, ૧૯૮૧ના અંગ્રેજી પરિપત્રનો
ગુજરાતી અનુવાદ
સામાન્ય ભવિષ્યનિધિમાંથી હંગામી પેશગી અથવા
અંશતઃ આખરી ઉપાડ મંજૂર કરવા ખાસ સૂચના.

નાણાં વિભાગ
પરિપત્ર નં. પીએફઆર/૧૦૮૧/૯૦૩/ચ,
તારીખ : ૨૦મી ઓગસ્ટ, ૧૯૮૧.

પરિપત્ર

સામાન્ય ભવિષ્યનિધિના પ્રવર્તમાન નિયમોમાં અથવા અરજીપત્રકમાં જેના માટે સામાન્ય ભવિષ્યનિધિમાંથી હંગામી પેશગી અથવા અંશતઃ આખરી ઉપાડ માટેની માંગણી કરવામાં લેલ હોય તે વ્યક્તિનું નામ, બચતદાર સાથેનો સંબંધ તેમજ તેની ઉંમર વગેરે અંગેનો સ્પષ્ટ ઉલ્લેખ કરવામાં આવતો નથી.

૨. હવે સરકાર નક્કી કરેલ છે કે, બચતદારે જેના માટે ધાર્મિક વિધિ તેમજ વિવાહ કે લગ્ન માટે પેશગી અથવા અંશતઃ આખરી ઉપાડ માટે અરજી કરેલ હોય તે વ્યક્તિ પુત્ર અથવા પુત્રીનું નામ બચતદાર સાથેનો સંબંધ, તેની ઉંમર વગેરે અંગેની માહિતી આપવી અને દરેક ખાતાકચેરીના વડાએ આ બાબતે ખાત્રી કરવી. આ બધી જ વિગત અચૂક અરજીપત્રકમાં આપવી અને દરેક સંબંધીત ખાતા અને કચેરીના વડાએ આ બાબતે ચકાસણી કરવી કે આજ હેતુ માટે અગાઉ ઉપાડ કરવામાં આવેલ નથી.

Incentive Bonus Scheme for Subscribers to Provident Fund.

Finance Department
Resolution No. PFR-1081/5(GOI)/CH,
Dated : 7th September, 1981.

- Read : (1) Government Resolution, Finance Department No. PFR-1078 10(GOI)/CH, dated 18th May, 1978.
(2) Government Resolution, Finance Department No. PFR-1078-1706-CH, dated 7th december, 1978.

RESOLUTION

Under Government Resolution, Finance Department No. PFR-1078/10(GOI)/CH, dated the 18th May, 1978 an Incentive Bonus Scheme for subscribers to Provident Funds has been introduced with effect from 1st April, 1978. Accordingly, any subscriber to the Genral Provident Fund or Contributory Provident Fund, (Bombay) who did not withdraw any amount from his Provident Funds accounts during the preceding 5 years commencing from 1st April, 1974 was eligible to bonus at the rate of one per cent on the entire balance at his credit on the last day of the year viz., 31st March, 1979, and so on.

2. Government is now pleased to make partial modification in the orders cited in the preamble as under :

- (i) Any subscriber to the General Provident Fund or Contributory Provident Fund(Bombay) who has not withdrawn any amount from his Provident Funds Accounts during the preceding 3 years commencing from 1st April, 1979 will be entitled to bonus at the rate of one per cent on the entire balance at his credit on the last day of this year viz., 31st March, 1982, and so on
- (ii) The bonus will be admissible when a subscriber has been subscribing to the provident fund during the preceding 3 years except where the rules permit, there is temporary suspension of subscription for a short period e.g. while on leave or suspension.
- (iii) Other conditions laid down in the Government Resolution Finance Department No. PFR-1078/10(GOI)/CH, dated 18th May, 1978 will remain unchanged.

નાણાંપત્રાગના તા. ૭-૯-૮૧ના મૂળ ઠરાવનો ગુજરાતી
અનુવાદ
ભવિષ્યનિધિના બચતદારો માટેની પ્રોત્સાહન બોનસ
યોજના

નાણાં વિભાગ

ઠરાવ ક્રમાંક : પીએફઆર-૧૦૮૧-૫ (જીઓઆઈ)-ચ,
તારીખ : ૭મી સપ્ટેમ્બર, ૧૯૮૧.

- વંચાણમાં લીધા : (૧) સરકારી ઠરાવ, નાણાં વિભાગ ઠરાવ ક્રમાંક : પીએફઆર-
૧૦૭૮-૧૦ (જીઓઆઈ)-ચ, તા. ૧૮મી મે, ૧૯૭૮.
(૨) સરકારી ઠરાવ, નાણાં વિભાગ ઠરાવ ક્રમાંક : પીએફઆર-
૧૦૭૮-૧૦૬-ચ, તા. ૭મી ડિસેમ્બર, ૧૯૭૮.

ઠરાવ

તા. ૧૮મી મે, ૧૯૭૮ના નાણાં વિભાગના સરકારી ક્રમાંક : પીએફઆર-૧૦૭૮-૧૦ (જીઓઆઈ)-ચ, અન્વયે ભવિષ્યનિધિના બચતદારો માટેની પ્રોત્સાહન બોનસ યોજના તા. ૧લી એપ્રિલ, ૧૯૭૮થી અમલમાં આવે તે રીતે દાખલ કરવામાં આવેલ છે તે પ્રમાણે સામાન્ય ભવિષ્યનિધિ અથવા વર્ધિત પ્રોવિડન્ટ ફંડ (મુંબઈ) ના બચતદારો કે જેઓને તેમના ભવિષ્યનિધિ ખાતામાંથી તા. ૧લી એપ્રિલ, ૧૯૭૮થી શરૂ થતાં છેલ્લા પાંચ વર્ષ દરમિયાન ફંડમાંથી કોઈપણ ઉપાડ કરેલ ન હોય તો તેઓ તે વર્ષના અંતે એટલે કે ૩૧મી માર્ચ, ૧૯૭૮ના રોજ અને તે જ પ્રમાણે તે પછીના વર્ષોમાં પણ તેના ખાતામાં જમા થયેલ સમગ્ર બેલેન્સ ઉપર ૧ ટકાના દરે બોનસ મેળવવાને પાત્ર થતાં હતાં.

૨. આમુખમાં દર્શાવેલા ઠરાવોમાં હવે સરકાર નીચે દર્શાવ્યા મુજબ અંશતઃ સુધારો કરવા ઠરાવે છે.

- (૧) સામાન્ય ભવિષ્યનિધિ અથવા વર્ધિત પ્રોવિડન્ટ ફંડ (મુંબઈ) ના બચતદારો કે જેઓને તેમના ભવિષ્યનિધિમાંથી તા. ૧લી એપ્રિલ, ૧૯૭૮થી શરૂ થતાં ત્રણ વર્ષ દરમિયાન ફંડમાંથી કોઈપણ જાતનો ઉપાડ કરેલ ન હોય, તો તેઓ આ વર્ષના અંતે એટલે કે ૩૧મી માર્ચ ૧૯૮૨ના રોજ, અને તે જ પ્રમાણે તે પછીના વર્ષોમાં પણ, તેના ખાતામાં જમા થયેલ સમગ્ર બેલેન્સ ઉપર ૧ ટકાના દરે બોનસ મેળવવાને પાત્ર થશે.
- (૨) સરકારી કર્મચારી જેઓએ પ્રોવિડન્ટ ફંડમાં છેલ્લા ત્રણ વર્ષની બચત કરી હોય તેઓએ આ બોનસનો લાભ મળવાપાત્ર થશે. સિવાય કે નિયમાનુસાર ફંડમાં ટૂંકા ગાળા માટે જમા કરવાનું મોકુફ રાખ્યું હોય. દા. ત. રજા અથવા કરજ મોકુફી દરમિયાન
- (૩) તા. ૧૮મી મે, ૧૯૭૮ના સરકારના નાણાં વિભાગના ઠરાવ ક્રમાંક : પીએફઆર-૧૦૭૮-૧૦ (જીઓઆઈ)-ચમાં દર્શાવેલ અન્ય શરતો યથાવત રહેશે.

વર્ગ-૪ના કર્મચારીઓનાં સામાન્ય ભવિષ્યનિધિના હિસાબો
માટે ખાસ બુક તિલાકવાલી પ્રથાનો અમલ કરવા બાબત.

નાણાં વિભાગ

પરિપત્ર ક્રમાંક : પીએફઆર-૧૦૮૧-૭૪૫-ચ,
તારીખ : ૧૨મી નવેમ્બર, ૧૯૮૧.

- વંચાણમાં લીધા : (૧) ગુજરાત સરકારનાં નાણાં વિભાગનાં ઠરાવ ક્રમાંક : પીએફઆર-
૧૦૭૩-૧૩૨૦-ચ, તારીખ ૨૨મી મે, ૧૯૭૫.
(૨) ગુજરાત સરકારનાં નાણાં વિભાગનાં ઠરાવ ક્રમાંક : પીએફઆર-
૧૯૭૫-૧૫૧૮(૭૬)-ચ, તારીખ ૧૭મી ઓગસ્ટ, ૧૯૭૬.
(૩) ગુજરાત સરકારનાં નાણાં વિભાગનાં ઠરાવ ક્રમાંક : પીએફઆર-
૧૦૮૦-૧૯૩૮-ચ, તારીખ ૨૬મી ડિસેમ્બર, ૧૯૮૦.
(૪) ગુજરાત સરકારનાં નાણાં વિભાગનાં ઠરાવ ક્રમાંક : સાભન-૧૦૮૦-
૧૮૯૩-ચ, તારીખ ૨૬મી ડિસેમ્બર, ૧૯૮૦

પરિપત્ર.

ઉપર્યુક્ત આમુખમાં જણાવેલ ઠરાવો અન્વયે ગુજરાત સરકારના નાણાં વિભાગના ઠરાવ ક્રમાંક : ૧ અને ૨ અન્વયે ચોથા વર્ગના કર્મચારીઓના સામાન્ય ભવિષ્યનિધિના હિસાબોની પરિસ્થિતિ ખાતેદારો પાસે વ્યવસ્થિત રીતે સુલભ બને તે હેતુસર સામાન્ય

ભવિષ્યનિધિની પાસબુક પ્રથા અપાવવાનું નક્કી કરેલ છે, ત્યારબાદ ઘણી કચેરીઓ તરફથી વારંવાર ફરિયાદો આવતી હોવાથી તાજેતરમાં જ નાણાં વિભાગના (ઉપર આમુખમાં અનુક્રમ નં. ૩ અને ૪) તારીખ ૨૯મી ડિસેમ્બર, ૧૯૮૦ના કરાવેલા અન્યથે પાસબુક પ્રધાના અમલ અંગે તેમજ સામાન્ય ભવિષ્યનિધિના હિસાબોના મેળવણા અંગે સુસ્તપણે પાલન કરવા માટે વાપતોવખત સુચનાઓ આપવામાં આવી છે.

(૨) આ બાબત સચિવશ્રીઓની બેઠકમાં તારીખ ૨૦મી ઓક્ટોબર, ૧૯૮૧ના રોજ પણ ચર્ચવામાં આવેલ છે અને તેમાં નીચે પ્રમાણે નિર્ણય લેવામાં આવેલ છે.

“સામાન્ય ભવિષ્યનિધિના ખાતા માટે પાસબુક આપવાની જે પ્રથા સરકારે દાખલ કરી છે તેનો ચોકકસ અને સચોટ અમલ થાય એ માટે વિભાગના સચિવશ્રીઓએ જાતે રસ લઈ ફરિયાદને કોઈ કારણ ન રહે એ જોવા ખાસ કાળજી લેવી એમ મુખ્ય સચિવશ્રીએ સૌને સુચન કર્યું. આ બાબતે સરકારની સુચના પ્રમાણે કાર્યવાહી થાય અને કોઈપણ તબક્કે પાસબુક અદ્યતન રહી જવામાં ન પામે તે માટે વહીવટી સુધારણા અને તાલીમ પ્રભાગે જરૂર પડે વિભાગને મદદ પણ કરવી એમ પણ નક્કી થયું.”

૩. આ અંગે નાણાં વિભાગ તરફથી વખતોવખત આપેલ સુચનાઓ અનુસાર તેમજ સચિવશ્રીઓની બેઠકમાં ઉપર જણાવ્યા પ્રમાણે કરેલ નિર્ણય મુજબ સુસ્તપણે પાલન કરવા વહીવટી વિભાગો તેમજ ખાતાના વડાઓને વિનંતી કરવામાં આવે છે.

૪. તદ્ઉપરાંત સંબંધકર્તા નિરિક્ષક અધિકારીએ સચિવાલયના વિભાગોની શાખાઓમાં તેમજ ખાતાના વડાની કચેરીઓમાં સમયાંતરના નિરીક્ષણ સમયે વર્ગ-જના બધા જ કર્મચારીઓના સામાન્ય ભવિષ્યનિધિના હિસાબોની પાસબુક લખવામાં આવે છે અને તે અદ્યતન રહે છે તે અચૂક જોવું જોઈએ. સામાન્ય વહીવટ વિભાગનું વહીવટી સુધારણા અને તાલીમ પ્રભાગ એકમ જ્યારે કોઈપણ કચેરીનું નિરીક્ષણ અને અભ્યાસ કરશે ત્યારે આ અંગે પણ ધ્યાન રાખશે અને જરૂરમડયે વિભાગ અથવા જે તે કચેરીને આ કામ પૂર્ણ કરવા મદદ પણ કરશે.

**Contributory Provident Fund Rules
Amendment regarding subscription and
Period of re-employment.**

**Finance Department
Resolution No. PFR-1081/1699/CH,
Dated : 29th December, 1981.**

- Read :**
- (1) **Government Notification, Finance Department
No. GN-1/PFR/2470/1002/CH, dated the 7th
January, 1971.**
 - (2) **Government Resolution, Finance Department,
No. PFR-1080/1485/CH, dated the 22nd January, 1981.**

RESOLUTION

1. The note below Rule 4 of the Contributory Provident Fund Rules(Bombay) provides that a Government servant who is re-employed : after retirement may be admitted to the Contributory Provident Fund by the appointing authority subject to (a) Government contribution being credited only if the period of re-employment exceeds one year and (b) other general order issued in this behalf by the Government from time to time.

2. The question of allowing re-employed Government employees to join Contributory Provident Fund if the period of the re-employment is atleast one year instead of the existing provision was under active consideration of the Government. After careful consideration, Government has decided that the re-employed Government employee may be allowed to join Contributory Provident Fund if the period of re-employment is atleast one year instead of the existing provision as mentioned in Para-1 of his Government Resolution.

3. Government has further decided that there are some cases where the re-employed Government servants are not aware of the facility of joining the Contributory Provident Fund and they have not contributed to the Contributory Provident Fund from the date of their re-employment. In such cases they shall be allowed to contribute to the Contributory Provident Fund atleast at the minimum rate of 8-1/3 percent of their pay, right from the date of their re-employment. If they have to pay any arrears on this account, they may be made eligible for Government contribution at the prescribed rate of 8-1/3 per cent of pay per month from the date of their re-employment and the interest thereon from the date of credit of the arrears amounts by the Government servants concerned.

નાણાં વિભાગના તા. ૧-૧-૮૨ના ઠરાવ ક્રમાંક :
પીએફઆર-૧૦૮૧-૧૬૪૫-ચતો ગુજરાતી અનુવાદ.
સામાન્ય ભવિષ્યનિધિના ફાળાના દરો બાબત...

નાણાં વિભાગ
ઠરાવ નં. પીએફઆર-૧૦૮૧-૧૬૪૫-ચ,
તા. ૧લી જાન્યુઆરી, ૧૯૮૨

ઠરાવ

સામાન્ય ભવિષ્યનિધિના ફરજિયાત ફાળાના દરો હાલ નાણાં વિભાગના તારીખ ૨૨મી ફેબ્રુઆરી, ૧૯૭૮ના સરકારી ઠરાવ નં. પીએફઆર-૧૦૭૭-૧૪૯૭-ચ થી નિયત કરવામાં આવેલ છે. આમ છતાં અચતદાર સામાન્ય ભવિષ્યનિધિ ખાતામાં પ્રતિમાસ વધુ રકમ જમા કરાવી શકે છે. દરેક નાણાંકીય વર્ષ દરમ્યાન અચતદારને બે કરતાં વધુ નહીં તેટલી વખત ફાળો વધારવાનો અને લઘુત્તમ ફરજિયાત ફાળાના દરથી ઓછા નહીં ત્યાં સુધી ફાળો એક વખત ઘટાડવાનો વિકલ્પ છે. આમ છતાં સરકારી કર્મચારીને તેના માસિક પગારના બિલમાંથી નિયત રીતે સામાન્ય ભવિષ્યનિધિમાં ફાળો જમા કરાવવાની તક છે. ઘણા પ્રસંગોએ સરકારી કર્મચારીઓ તેમના પગાર અને ભથ્થાના લહેણો પડતાં નાણાંના બિલ મેળવતાં હોય છે. પરંતુ તેઓને આ લહેણો પડતા નાણાંના બિલમાંથી અમુક રકમ સામાન્ય ભવિષ્યનિધિ ખાતામાં જમા કરાવવાની તક હોતી નથી. પુખ્ત વિચારણાના અંતે રાજ્ય સરકારે નિર્ણય કરેલ છે કે સરકારી કર્મચારીઓને તેમના પગાર અને ભથ્થાના લહેણો પડતાં નાણાંના બિલ કે જે નિયત માસિક ફાળો ન હોય પરંતુ પ્રસંગોપાત હોય છતાં પણ તેમાંથી તેમના સામાન્ય ભવિષ્યનિધિ ખાતામાં રકમ જમા કરાવવા છુટ આપવામાં આવે છે. આ પ્રમાણે સરકારી કર્મચારીઓને તેમના સામાન્ય માસિક ફાળા ઉપરાંત તેઓના પગાર અને ભથ્થાને લગતા લહેણો બિલમાંથી તેમને સામાન્ય ભવિષ્યનિધિ ખાતામાં ગમે ત્યારે ગમે તેટલી રકમ (પૂરા રૂપિયામાં) જમા કરાવવા પરવાનગી આપવામાં આવે છે.

૨. આવા ફાળા અંગે અમલમાં મૂકવાની કાર્યપદ્ધતિ નીચે જણાવ્યા પ્રમાણે રહેશે. :-

- (૧) પગાર અને ભથ્થાને લગતાં લહેણો બિલ તૈયાર કરતી વખતે સંબંધિત સરકારી કર્મચારીએ તેના કચેરીના વડાને તેના આવા લહેણો બિલની ચોખ્ખી રકમમાંથી તેના સામાન્ય ભવિષ્યનિધિ ખાતામાં કોઈ રકમ જમા કરાવવા ઈચ્છે છે તેનો લેખિત જાણ કરવાની રહેશે.
- (૨) સંબંધિત સરકારી કર્મચારી આપેલ વિકલ્પના આધારે કચેરીના વડાએ બિલ તૈયાર કરી એ બિલ દ્વારા ફાળો વસુલ કરી જરૂરી અનુસૂચિત બિલ સાથે બિડવાની રહેશે.
- (૩) આ રીતે સામાન્ય ભવિષ્યનિધિ ખાતામાં જમા કરવામાં આવેલ રકમ ઉપર વખતો વખત સુધાર્યા મુજબ મુંબઈ સામાન્ય ભવિષ્યનિધિ નિયમો, ૧૯૭૬ના સામાન્ય નિયમો અન્વયે વ્યાજ મળશે. આવી લહેણી રકમ ઉપર વ્યાજ જે દિવસે ખાતામાં રકમ જમા થાય તે તારીખથી મળશે એટલે કે લહેણી રકમનું બિલ ચૂકવણી માટે પાસ થયાની તારીખથી મળશે.
- (૪) વર્ષિત પ્રોવિડન્ટ ફંડ ખાતામાં આ રીતે આપેલ ફાળા સામે સરકારનો ફાળો સામાન્ય નિયમોથી નિયત થયેલ ટકાવારી મુજબનો રહેશે.
- (૫) બિન રાજ્યપત્રિત સરકારી કર્મચારીઓ કે જેમણે જે સમયનું એરીયર્સ બીલ છે તે સમયગાળા દરમ્યાન એક કરતાં વધારે કચેરીના વડા હેઠળ કામગીરી બજાવી હોય તેમના કિસ્સામાં એરીયર્સનો ઉપાડ કરતી વખતે તેઓ જે કચેરીના વડા હેઠળ કામગીરી બજાવતા હોય તે કચેરીના વડાએ બીલ તૈયાર કરવું અને ઉપર પેટા પારામાં દર્શાવ્યા મુજબની કાર્યવાહી કરવી.
- (૬) રાજ્યપત્રિત અધિકારીઓના કિસ્સામાં એરીયર્સનો ઉપાડ કરતા એકાઉન્ટન્ટ જનરલ (કે જેનો આઈ. આર. એલ. એ પ્રથા અમલમાં છે) અને પગાર અને હિસાબી અધિકારી આ રીતની કાર્યવાહી કરશે. તિજોરી અધિકારી પાસેથી પોતાનો પગાર મેળવતાં અધિકારીઓ વિકલ્પ સ્વીકારવા અને આવી રકમ સામાન્ય ભવિષ્યનિધિમાં જમા કરવા માટે જવાબદાર ગણાશે. એરીયર્સ બિલને પાસ કરતી વખતે સંબંધિત તિજોરી અધિકારી જોશે કે જો સામાન્ય ભવિષ્યનિધિમાં રકમ ભરવા માટે વિકલ્પ સ્વીકારેલ હોય તો સામાન્ય ભવિષ્યનિધિમાં ભરણાં અંગેની જરૂરી અનુસૂચિ બીલ સાથે બીડેલ છે.
- (૭) બધા ઉપાડ અને વહેંચણી અધિકારીઓ તિજોરી અધિકારીઓ આધારભૂત અનુસૂચિ ઉપર લાલ શાહીથી "સામાન્ય ભવિષ્યનિધિમાં જમા કરવા પાત્ર પગાર અને ભથ્થાના એરીયર્સની અનુસૂચિ" એ શબ્દો દર્શાવેલ અને તિજોરીમાં બીલ રજૂ કરતી વખતે ખાતરી કરશે કે આ સૂચનાઓનું યોગ્ય રીતે પાલન થયેલ છે.

આ હુકમો રાજ્યના બધા કર્મચારીઓ, પંચાયત કર્મચારી, પ્રાથમિક શાળાના શિક્ષકો તેમજ હવે રાજ્ય હસ્તક જેમના સામાન્ય ભવિષ્યનિધિ ખાતા છે તેવા બધાં જ કર્મચારીઓનો લાગુ પડશે.

**Rates of subscription to the Provident
Fund Account..**

**Finance Department
Resolution No. PFR-1081/1645/CH,
Dated the 1st January, 1982.**

RESOLUTION

At present, the rates of compulsory subscription to the Provident Fund are prescribed under, Government Resolution, Finance Department No. PFR-1077-1497/CH dated the 22nd February, 1978. The subscriber can, however, subscribe any higher amount to the Provident Fund Account every month. During the course of each financial year, the subscriber has option to increase his subscription for not more than two times and reduce the same but not below the minimum compulsory subscription, for one time. Thus, the Government servants have the opportunity to subscribe to the Provident Fund Account regularly from their monthly salary bills. There are various occasions when the Government servants draw their arrears bills of pay and allowances but have no opportunity to subscribe any portion from these arrears to the P.F. accounts. The State Government after careful consideration has decided to allow all Government servants to subscribe the amounts from their arrears bills of pay and allowances, to their Provident Fund Accounts, even though these subscription will be occasional and not regular on monthly basis. The Government servants are accordingly, permitted to subscribe any amounts to their Provident Fund Accounts (in round rupees) at any time, in addition to normal monthly subscription, from their arrears bills relating to pay and allowances.

2. The procedure to be followed for such subscriptions will be as under :--

- (1) At the time of preparation of the arrears bills of pay and allowance, Government servants concerned should give in writing to his Head of Office whether he desires to subscribe any amount from the net amount of arrears bills to his Provident Fund Account.
- (2) On the basis of the option given by the Government servant concerned the Head of Office should prepare the bills and recover the subscription amount through that bill and enclose the necessary schedule to the Bill.
- (3) The interest on the amount thus credited to the Provident Fund Account shall be as per the normal rules contained in the Bombay General Provident Fund Rules, 1936 as modified from time to time. Interest on such arrears would be payable only from the date of credit in account i.e. the date of passing of the arrears bill for payment.
- (4) Contributions thus made to the Contributory Provident Fund Account shall be taken into account for Govt. contribution only to the extent of prescribed percentage by normal rules.
- (5) In case of non-gazetted Govt. servant who have served under more than one Head of offices during the period for which the arrears bill is related, the Head of Office under whom they are serving at the time of drawal of arrears should draw the arrears bills and take action as indicated in the above sub paras.
- (6) In case of gazetted officer, Accountant General, where IRIA system is in operation and the Pay and Accounts Officer drawing the arrears bills should take similar action. The Officers drawing their salaries from the Treasury Officer shall be responsible to exercise option and credit such amounts to the Provident Fund accounts. The concerned Treasury Officer while passing the arrears bill shall see that if the option is exercised for subscribing the amount to the Provident Fund Account, necessary schedule for subscription to the Provident Fund is attached to the Bills.
- (7) All Drawing and Disbursing officer/Treasury Officers should mark the supporting scheduled in red-ink with words "schedule for arrears of pay and allowances creditable to Provident Fund Account" and ensure that these instructions are duly observed by the Drawing and Disbursing officers at the Time of presentation of the bills at the Treasury.

This will apply to all employees of the State Government, Panchyat employees, primary school teachers and all other employees whose Provident Fund Accounts are not with the State Government.

Elimination of delays in the final payment of Provident Fund balance to the Subscribers, Nominees or other Claimants.

**Finance Department
Resolution No. PFR-1081/1057/CH,
Dated the 5th January, 1982.**

- Read :**
- (1) Government Circular, Finance Department No. PFR-1064/761/CH, dated the 10th February, 1964.
 - (2) Government Circular, Finance Department No. PFR-2066/517/2309/CH, dated the 5th October, 1966.
 - (3) Government Circular, Finance Department No. PFR-2069/3624/CH, dated the 5th March, 1970.
 - (4) Government Circular, Finance Department No. PFR/1975/2435/CH, dated the 18th October, 1975.
 - (5) Government Circular, Finance Department No. PFR-1081/67/CH, dated the 24th February, 1981.

RESOLUTION

In spite of the detailed instructions issued in Government Circulars cited in the preamble, it has been brought to the notice of Government that in many cases delays take place in making final payment of Provident Fund balances to the subscribers, nominees or other claimants. The necessity of avoiding financial hardship to subscribers and their families caused by the belated payment of Provident Fund balance needs no emphasis. With a view to eliminating delays in the final payment of Provident Fund balance a comprehensive note containing guiding instructions about the action to be taken by the Subscribers/Claimants and Heads of Offices for ensuring expeditious final payment of Provident Fund balances was issued vide Government Circular No. PFR-1975/2435/CH, dated 18-10-1975.

2. Unspite of issuing various instructions, guidelines as stated above still delays occur in the final payment to the subscriber, due to non-observance of the instructions and guidance Government has, therefore, now decided that final payment application should be made in the forms 10-A, 10-B and 10-C as per specimen enclosures, as may be applicable and the check lists as appended herewiths should be filled in and attached with each final payment case.

Check List to be attached to the General Provident Fund final payment application by the Head of offices/Department after indicating compliance against each item.

1. Prescribed Form :

- (1) Whether Final Payment application is in the Prescribed Form-10 A (Gazetted Officers), 10-B (Non-Gazetted Officers), 10-C (death cases).
- (2) Name :
- (3) Designation :
- (4) Birth Date :
- (5) Date of Joining Service :

2. Particulars to be filled in by the subscriber/claimants and Head of office.

(a) If Form 10-A or 10-B.

- (1) Whether the event, Fund account number and place of payment have been correctly shown against para No. 1, 2 and 3 of the application by the subscriber.
- (2) Whether Para 2 of the portion for use by Heads of Offices regarding event has been correctly and completely filled in.
- (3) Whether last Fund deduction has been correctly shown in para 3 with all relevant details.
- (4) Whether the subscriber has opted for discontinuing his General Provident Fund subscription six months prior to date of his retirement and the month from which actually discontinued have been shown correctly under Para 3.
- (5) Whether certificate of non-withdrawals of Temporary Advance/Part Final withdrawals has been correctly given or the details of Temporary advances and Part Final withdrawals during last 12 months have been fully recorded after the due verification vide para 4 and 5 of the form.
- (6) in case of resignation (Para 7) for taking up appointment in another department etc. whether full details as to the office, where to be appointed and designation etc. have been brought out.

(b) If Form-10-C.

- (1) Whether particulars against Sr.No. 1 to 7 have been correctly filled in and a certified copy of death certificate has been sent.
- (2) Whether required details of nominees have been correctly given against Sr. Nos. 8 & 9 of the form.
- (3) If no nomination whether details of surviving members of the family as on the date of death are fully recorded against Sr. No. 10 and whether for a Non-Hindu minors share, indemnity Bond or Guardianship Certificate are attached (vide Sr. No. 11).
- (4) If no nomination and also no family member whether letters of probate or succession certificate etc. have been produced by the claimants.
- (5) For payments through Treasury whether personal marks of identification/left hand thumb impression and specimen signatures accompany the application.
- (6) Whether full residential address of the claimant has been recorded.
- (7) Whether the portion to be filled in by Head of office vide Para No. 2, 3, 4 have been correctly filled in and whether full details of temporary Advance/Part Final withdrawals sanctioned and drawn during last 12 months have been recorded after verification (vide Para 5 of the form).

3. Other special requirements :

(a) For Gujarat Civil Services (Revision of Pay) Rules, 1975 Arrears.

- (1) Whether the certificate of pay-verification by the Pay verification unit/local fund and its correctness and the number and date of voucher, amount of the Desai Arrears, credited to General Provident Fund have been separately recorded.
- (2) Whether the certificate of non-withdrawal of any amount from Desai arrears accompanies the application.

(b) For Deposit linked Insurance Scheme

- (1) Whether death occurred while in service or after retirement/resignation, etc.

(c) If payment desited outside Gujarat.

- (1) Whether name of the Branch of State Bank of India and its full postal address (for drawal of Demand Draft) indicated.
- (2) Whether advance stamped Receipt for the General Provident Fund balance obtained and kept with application.

Certified that I have satisfied myself personally about the accuracy and correctness of the compliance indicated in the check list.

Signature

Name in Block Letters

Head of Office/Department with
designation and clear postal Address.

FORM GPF 10-A**(For Gazetted Officers)**

Form of application for Final Payment/Transfer to Bodies Corporate/Other Governments of balance in the.....PF A/c.

To,

The Accountant General

.....
.....

(through the Head of Department or Office),

Sir,

I am due to retire/have retired/have proceeded on leave preparatory to retirement for months/have been discharged/dismissed/have been permanently transferred to have/resigned finally from Government 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 Provident Fund Account No. is

3. My specimen signature in duplicate duly attested by another gazetted officer is enclosed.

PART--I

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

4. I request that the amount of Rs.....standing to the credit in my General Provident Fund Account as indicated in the Account statement issued to me for the year..... (enclosed) as appearing in my ledger account being maintained by you, may please be arranged to be paid to me through Treasury/Sub-Treasury.

5. Certified that I had taken the following advances in respect of which..... instalment of Rs.are yet to be repaid to the Fund Account. I had taken the following final withdrawals.

	Temporary Advances	Final withdrawals
1.		
2.		
3.		
4.		

6. Certified that the following amount were withdrawn by me to finance my Life Insurance Policy from my Provident Fund Account.

1.	
2.	
3.	
4.	

7. Certified that after the payment of first instalment of my Provident Fund balance, I will apply for the payment of the subsequent instalment in Part-II of the form immediately on retirement.

Signature of the Subscriber

Name and Address.

Certificate by the Authority sanctioning Temporary Advance from Provident Fund A/c.

Certified that the above information has been verified from the records being maintained in this office and is correct.

Signature of Heads of Office or Department with Signature, Designation.

PART-II

In continuation of my application for final payment sent vide No.dated I request that the balance in my Provident Fund Account may please 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 throughTreasury/Sub-Treasury may be transferred to my Provident Fund Account. My Provident Fund Account No. is

*5. A sum of Rs. (Rupees)
was last deducted as Provident Fund subscription and recovery on account of refund of advance from my bill for the month of for Rs encashed on at Treasury/Sub-Treasury.

6. I certify that I have neither drawn any temporary advance nor made any final withdrawal from my Provident Fund Account during the 12 months immediately preceding the date of my quitting service under

OR

Details of the temporary advance drawn by me/final withdrawals made by me from my Provident Fund Account during the 12 months preceding the date of my quitting service under Government/proceeding on leave preparatory to retirement or thereafter are given below :

	Amount of Advance	Date
1.		
2.		

7. I hereby certify that no amount was withdrawn/the following amount were withdrawn by me from my Provident Fund account during the 12 months immediately preceding the date of my quitting service under Government/proceeding on leave preparatory to retirement or thereafter for payment of insurance premia or for the purchase of new policy.

	Amount	Date
1.		
2.		

8. The particulars of the Life Insurance Policies financed by me from the Provident Fund which are to be released by you are given below :-

	Policy No.	Name of the Company	Sum assured
1.			
2.			
3.			
4.			

Yours faithfully,

Station : Signature

Date : (Name & Address).....

*This Certificate indicate Treasury voucher number for quicker payment.

Para 4 applies only when payment is desired at a treasury other than the one at the District Headquarters where the subscriber last served. Otherwise it may be struck out.

"Certificate by the Authority sanctioning the Temporary Advance from the Provident Fund Account."

1. Forwarded in continuation of endoresement No dated

*1.(a) It is certified after due verification with reference to the records in my office, that no temporary advance/final withdrawal was sanctioned to the applicant from his/her Provident Fund account during the 12 months immediately preceding the date of his/her quitting service under Government/proceeding on leave preparatory to retirement or thereafter.

OR

*2. It is certified that after due verification with reference to the records in my office, that the following temporary advance/final withdrawals werre sanctioned to and drawn by the applicant form his/her provident Fund account during 12 months immediately preceding the date of his/her quitting service under Government/ proceeding on leave preparatory to retirement or thereafter.

	Amount of advance/withdrawal	Date	Voucher No.
1.			
2.			

*3. It is certified that no demands/following demands of Government are due for recovery.

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

(Signature of the Heads of the Office/Department with signature Designation)

* Certificate No. 3 to be furnished in the case of Contributory Provident Fund Only.

* Please score out if not necessary.

Note.: The Certificate referred to is to be signed by the Authority Competent to sanction the Advance for grant of which special reasons are not required after duly ascertaining the Advance if any sanctioned by the Authorities mentioned in the table as per para 2 of the Fifth Schedule Bombay General Provident Fund Rules.

(Prescribed as per F. D. Circular No. PFR-1072/2747/CH, dated 28th March, 1973 read with Circular No. PFR-1072/2747-CH, dated 9th July, 1974).

FORM G.P.F. 10-B**(For Non-Gazetted Officers)**

Form of Application for Final Payment Transfer to Corporate Bodies/Other Governments of Balances in the.....Provident Fund Account.

To,

The Accountant General,

(Through Head of the Office)

Sir,

I am to retire/have retired/have proceeded on leave preparatory to retirement for.....months/have been discharged/dismissed/have been permanently transferred to.....have/resigned finally from Government service/have 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 Provident Fund Account No. is

3. I desire to receive payment through my office/through the Treasury/Sub-Treasury, Particulars of my personal marks of indentification, 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-I

(To be filled in when the application for final payment is submitted upto one year brior to retirement).

4. I request that the amount of Rs standing to the credit in my G. P.F. Account as indicated in the Account Statement issued to me for the year..... (en-closed) as appearing in my ledger account being maintained by you, may please be arranged to be paid to me as first instalment of final payment atTreasury/ Sub-Treasury/Head of Office.

5. The undermentioned Life Insurance Polices were being financed by me from my Provident Fund Account.

Policy No.	Name of the Company	Sum assured
1.		
2.		
3.		

6. After payment of the first instalment of my P.F. balance, I will apply for the payment of subsequent instalment in Part-II of the Form immediately on retirement.

Your faithfully,

Signature

Station :

Name

Date :

Address

This applies only when payment is not desired through the Office.

(FOR USE BY HEADS OF OFFICES)

Forwarded to the Accountant General for necessary action,

2. The Provident Fund Account No. of Shri/Smt./Kumari (as verified from the statements furnished to him/her from year to year) is

3. He/She is due to retire from Government service on

4. Certified that He/She had taken the following advances in respect of which instalments of Rs. are yet to be recovered and credited to the Fund Account.

The details of the final withdrawals granted to him/her are also indicated below :

Sr. No.	Date of Drawal	Temporary Advances	Vr. No.	Date of drawal	Final withdrawal
1.					
2.					
3.					
4.					

5. Certified that the following amounts were withdrawn from his/her account to finance Life Insurance Policy.

- 1.
- 2.
- 3.
- 4.

Signature of the Head of Office.

Part II

In continuation of my earlier application dated.....for the final payment of Provident Fund balances. I request that the 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 OFFICES)

Forwarded to the Accountant General for necessary action. In continuation of endorsement No. dated

2. He/She has finally retired/will proceed on leave preparatory to retirement for months/has been discharged/dismissed/has been permanently transferred to has resigned finally from Government Service/has resigned service under Government to take up an appointment with and his/her resignation has been accepted with effect from..... Forenoon/afternoon/He/She joined service withon.....forenoon/afternoon.

3. The Last Fund deduction was made from his/her pay in this Office Bill No. dated for Rs. (Rupees) each voucher No. of..... Treasury, the amount of deduction being Rs. and recovery on account of refund of advance Rs.

4. Certified that he/she was neither sanctioned any temporary advance nor any final withdrawal from his/her Provident Funds account during the 12 months immediately preceding the date of his/her quitting service under Government/proceeding on the leave preparatory to retirement or thereafter.

OR

Certified that the following temporary advances/final withdrawals were sanctioned to him/her and drawn from his/her Provident Fund account during the 12 months immediately preceding the date of his/her quitting service under Government/proceeding on leave preparatory to retirement or/thereafter.

OR

Amount of Advance/Withdrawal	Date	Voucher No.
1.		
2.		
3.		

5. Certified that no amount was withdrawn/the following amounts were withdrawn from his/her Provident Fund account during the 12 months immediately preceeding the date of his/her quitting service under Government/proceeding on leave preparatory to retirement or thereafter for payment of Insurance Premia or for the purchase of a new Policy.

Amount	Date	Voucher No.
1.		
2.		
3.		

*6. It is certified that no demands/following demands of Government are due for recovery.

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

Signature of Head of Office/Deptt.

FORM 10-C

Form of Application for Final Payment of Balances in the Provident Fund Account of Subscriber to be used by the Nominees or Any Other Claimants Where no Nomination Subsists.

To

THE ACCOUNTANT GENERAL

(Through the Head of Office)

Sir,

It is requested that arrangement may kindly be made for the payment of the accumulations in the Provident Fund Account of Shri/Shrimati/Kumari

The necessary particulars required in this connection are given below :

1. Name of the Government Servant : -
2. Date of Birth : -
3. Post held by Government Servant : -
4. Date of death : -
5. Proof of death in the form of the death certificate issued by the Municipal Authorities, etc. if available.
6. Provident Fund Account Number allotted to the subscriber.
7. Amount of Provident Fund money standing the credit of the subscriber at the time of his death, if known.

*Certificate No. 8 to be furnished in the case of Contributory Provident Fund only.

†Please score out if not necessary.

(Prescribed as per F.D. Circular No. PFR-1072/2747/CH, dt. 28-3-73.

8. Details of the nominees alive on the date of death of the subscriber if a nomination subsists.

Name of the nominee	Relationship with the subscriber	Share of the nominee
1.		
2.		
3.		
4.		

9. In case the nomination is in favour of a person other than a member of the family, the details of the family if the subscriber subsequently acquired a family.

Name	Relationship with the subscriber	Age on the date of death
1.		
2.		
3.		

10. In case no nomination subsists, the details of the surviving members of the family on the date of death of subscriber. In the case of a daughter of a deceased son of the subscriber, married before the death of the subscriber, it should be stated against her name whether her husband was alive on the date of the death of the subscriber.

Name	Relationship with the subscriber	Age on the date of death
1.		
2.		
3.		

11. In the case of amount due to a minor child whose mother (widow of subscriber) is not a Hindu, the claim should be supported by Indemnity Bond or Guardianship certificate, as the case may be.

12. If the subscriber has left no family and no nomination subsists, the names of persons to whom the Provident Fund money is payable (to be supported) by letters of probate or succession certificate, etc.)

Name	Relationship with the subscriber	Address
1.		
2.		
3.		

13. Religion of the claimants.
14. The payment is desired through the office of..... /through the..... Treasury/Sub-Treasury. *In the connection the following documents duly attested by a Gazetted Officer in service/Magistrate are attached.
- (i) Personal marks of identification.
 - (ii) Left/Right hand thumb and finger impressions (in the case of illiterate claimants.)
 - (iii) Specimen signature in duplicate (in the case of literate claimants)

Yours faithfully,

Station.....

Signature of the claimant.

Date.....

Full Name

and address

(For use of Head office/Department)

Forwarded to the Accountant General..... for necessary action. The particular furnished above have been duly verified.

2. The Provident Fund Account No. of Shri/Smt./Kumari (as verified from the annual statements furnished to him/her) is.....

3. He/She died on a death certificate issued by the Municipal Authorities has been produced/is not required in this case as there is no doubt about his/her death.

4. The last fund deduction was made from his/her pay for the month of drawn 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 advance Rs.

5. Certified that he/she was neither sanctioned any temporary advance nor any final withdrawal from his/her Provident Fund Account during the 12 months immediately preceding the date of his/her death.

* This applies only when payment is not desired through the Head of the office.

OR

Certified that the following temporary advance/final withdrawal were/sanctioned to him/her and drawn from his/her Provident Fund account during the 12 months immediately preceding the date of his/her death.

Amount of Advance/ withdrawal.	Date and place of encashment	Voucher No.
1.		
2.		

6. Certified that no amount was withdrawn/the following amounts were withdrawn from his/her provident fund account during the 12 months immediately preceding the date of his/her death for payment of Insurance premia or for the purchase of new policy.

Policy No. and name of the Company	Amount	Date	Voucher No.
1.			
2.			

7. He/She had not opted for the continued retention of his/her Provident Fund money in the Fund in terms of Government Resolution Political and Services Department No. PFR-1058-J, dated the 29th, May, 1958 as extended from time to time.

OR

He/She has opted for the continued retention of his/her Provident Fund money in the Fund in terms of Government Resolution Political and Services Department No. PFR-1058-J, dated the 29th May, 1958 as extended from time to time and his/her option was forwarded vide this office letter No. :datedis attached. The other particulars required in this connection are given below :

- (i) Date of retirement from Government service,
- (ii) Amount at the credit of the subscriber on the date of retirement.
- (iii) Amount finally withdrawn after retirement if any.

8. It is certified that no demands/following demands of Government are due for recovery.

9. If certified that no advance/following advance (Interim Relief) is sanctioned in terms of Govt. of India, Ministry of Finance, Office Memorandum No. F-10 (18)-EV (A) 60, dated 16-12-60/Govt. of Bombay, Finance Department, G.R.No. 1969/33, dated 6-10-55.

Signature of the Head of Office/Department

Note. : Certificate No. 8 to be furnished in the case of Contributory Provident Fund only.

(Prescribed as per F.D. Circular No. PFR-1069/3438/CH, dt. 20-12-69.)

**Annual Provident Fund Account Slips for
the year 1980-81.**

**Finance Department
Circular No. PFR-1081/1630/CH,
Dated the 11th January, 1982.**

**Read : Government Circular, Finance Department
No. PFR/1081/3916/CH, dated the 11th August,
1981.**

CIRCULAR

Under the Government Circular, Finance Department No. PFR-1081/3916/CH, dated the 11th August, 1981, instructions were issued regarding despatch of Annual Provident Fund Accounts Slips for the year 1980-81, in respect of State Government Employees. Complaints have been received from the Associations of the Government Employees about non-receipt of General Provident Fund Slips and also mistakes in account slips.

2. The matter was taken up with Accountant General and it is intimated by Accountant General that the Annual Provident Fund Account Slips for the year 1980-81 in respect of all accounts of subscribers were despatched by the end of October, 1981. The slips in respect of the Gazetted Officers have been despatched directly and those of the staff by Registered Post to the Drawing and Disbursing Officers.

3. All the Drawing and Disbursing Officers are requested to follow the instruction contained in Finance Department, Circular NO. PFR-1081/3916/CH, dated 11th August, 1981 and ensure that slips are handed over to the concerned subscriber without any delay and so return one copy of the list with the certificate prescribed therein. It is reported by the Accountant General that only very few offices have returned the copy of the list and as such he is not a position to assess the correct facts on the complaint regarding non-receipt of slips in various offices.

4. All heads of Departments/Officers are, therefore, requested to return the copy of list to Accountant General to enable him to verify the position and take further action. The Offices which have not received the slips yet are requested to communicate to Accountant General, Rajkot, the names and Account No. of the Subscribers whose slips are yet to be received.

5. Instructions issued vide Finance Department, Circular dated the 11th August, 1981 should be followed scrupulously and all officers should ensure that the account slips of those employees transferred to other officers are passed on to the offices in which they are working at present. The slips in respect of such transferred persons should not be returned to Accountant General with remarks that they are not working in that office at present.

6. As for the mistakes in the account slips wherein amounts have not been shown the departmental office should furnish list of such subscriber with account number to the concerned Provident Fund Sections for verification in Accountant General's Office and reconciliation of the mistakes, if any.

Final repayment of General Provident Fund balance to the Government employees on retirement.

**Finance Department
Resolution No. PFR-1081/254/CH,
Dated the 29th January, 1982.**

RESOLUTION

It has been brought to the notice of Government that the General Provident Fund balances of Government employees retiring on superannuation are not paid expeditiously to the Government employees after retirement. With a view to finalise such claims as early as possible after retirement of the Government employees, it is decided that all the Administrative Departments/Heads of Departments may obtain the lists from all the offices under their control and furnish a consolidated list of the department as a whole, of Government employees (Gazetted as well as non-Gazetted), due to retire during, each financial year, much in advance to the Accounts Officer (FM) of the Office of the Accountant General, Gujarat Rajkot.

While sending such lists, it is absolutely necessary to indicate clearly :-

- (1) Names of the subscriber.
- (2) The Account number allotted by the Accountant General's Office to each of such employee in full with all the prefixes.
- (3) The office in which the subscriber is, at present, working with clear postal address of the Drawing and Disbursing Officer, and
- (4) The residential address of the Government employee after his retirement, if available.

2. All the Administrative Department and Heads of Departments are therefore, requested to prepare consolidated lists of the subscribers retiring during the financial year 1982-83 and furnish this list to the Accounts Officer (FM) in the office of the Accountant General-II, Gujarat-Rajkot so as to reach his office latest by 30th September, 1982. For subsequent financial years the consolidated lists may be arranged to be sent to the Accountant General's Office at Rajkot by 30th September, of the preceeding year with a copy to the Accountant General, Ahmedabad (Pension Section).

3. Non compliance, as per the time schedule will be viewed severly by Government.

**Bombay General Provident Fund Rules-
Delegation of Powers.**

**Finance Department,
Resolution No. PFR-1081/840/CH,
Dated the 4th February, 1982.**

RESOLUTION

In paragraph (1) of the Fifth Schedule to Bombay General Provident Fund Rules, it is provided that an advance for the grant of which special reasons are not required under clause (c) of sub-rule (1) of rule 14 may be sanctioned by the local Gazetted Officer in charge of the office and in the case of such Gazetted Officer, by the next higher administrative authority.

2. It is now decided that such advances shall also be sanctioned by the authorities mentioned in para 2 of this schedule.

Necessary amendments to the Bombay General Provident Fund Rules shall be issued in due course.

**Incentive Bonus Scheme for subscribers
to Provident Fund.**

**Finance Department,
Resolution No. PFR-1082/5(GOI)/CH,
20th February, 1982.**

- Read :**
- (1) Government Resolution, Finance Department,
No. PFR-1078-10(GOI)/CH, dated the 18th May,
1978.**
 - (2) Government Resolution, Finance Department,
No. PFR-1078-1076-CH, dated the 7th December,
1978.**
 - (3) Government Resolution, Finance Department,
No. PFR-1081/5(GOI)/CH, dated the 7th
September, 1981.**

RESOLUTION

Under Government Resolution, Finance Department, No. PFR-1081/5(GOI)CH, dated the 7th September, 1981, a new Incentive Bonus Scheme for subscribers to Provident Funds has been introduced. Accordingly any subscriber to the General Provident Fund or Contributory Provident Fund (Bombay) who has not withdrawn any amount from his Provident Fund Account during the preceding 3 years commencing from 1st April, 1979 will be entitled to bonus at the rate of one percent on the entire balance at his credit on the last day of this year, viz., 31st March, 1982 and so on.

2. A question has been raised as to how to regulate in case where a subscriber applies for an advance and the amount was drawn by the Drawing Officer and the debit also appeared in the account, but the subscriber did not actually receive the amount and advised the Drawing Officer to re-credit the amount to his Provident Fund Account; and whether for the purpose of allowing bonus, the drawal of advance by the Drawing Officer, though not received by the subscriber, and re-credited to the subscriber's Provident Fund Account, constitutes "Withdrawal" within the meaning of the Incentive Bonus Scheme (Both old scheme and new scheme) under the Provident Fund Rules.

3. It is clarified that for the purpose of determining eligibility for grant of incentive bonus, drawn out of the Provident Fund Account Irrespective of whether the amount so drawn is refundable or non-refundable, it constitutes a withdrawal and the position does not change by subsequent refund of the withdrawal.

4. Other conditions laid down in the Government Resolution, Finance Department, No. PFR-1078/10(GOI)/CH, dated the 18th May, 1978 will remain unchanged.

Necessary amendments to the Provident Fund Rules, shall be issued in due course.

FINANCE DEPARTMENT**Notification 16th March, 1982.****CONSTITUTION OF INDIA.**

No. (GN-32)PFR-1081/100-CH.-In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules further to amend the Contributory Provident Fund (Bombay) Rules, namely:-

1. These rules may be called the Contributory Provident Fund (Bombay) (Gujarat Amendment) Rules, 1982.

2. In the Contributory Provident Fund (Bombay) Rules, in rule- 11, after sub-rule (6), following sub-rule shall be added, namely:-

"(7) In case a subscriber is found to have drawn from the Fund an Advance or withdrawal in excess of the amount of subscriptions, interest thereon and incentive bonus standing to his credit on the date of the drawal, or the amount finally drawn by him from the Fund on quitting service found to have been in excess of the amount standing to his credit in the Fund, the over-drawn amount shall be repaid by him with interest thereon at the rate determine under sub-rule (1). The interest realised on the overdrawn amount shall be credited to Government account under the head ""049-Interest Receipts C-Other Interest Receipts Other Receipts".

**Incentive Bonus Scheme for subscribers
to the Provident Fund.**

Finance Department

**Corrigendum No. PFR-1082/9/(GOI)/CH,
3rd May, 1982.**

CORRIGENDUM

Please substitute para 3 of Government Resolution, Finance Department No. PFR-1082-5-(GOI)-CH, dated the 20th February, 1982, as under :-

3. "It is clarified that for the purpose of determining eligibility for grant of incentive bonus, once an amount has been drawn out of the provident Fund account respective of whether the amount so drawn is refundable or non-refundable, it constitutes a withdrawal and the position does not change by subsequent refund of the withdrawal".

Advance from General Provident Fund
for purchase of consumable Articles.

Finance Department,
Resolution No. PFR-1080/1495/CH,
Dated 22nd June, 1982.

- Read : (1) Government Resolution, Finance Department No. PFR-1080/517/CH, dated 28th July, 1980.
(2) Government Resolution, Finance Department No. PFR-1080/1299/CH, Dated 28th October, 1980.

RESOLUTION

Under Government Resolution referred to in the preamble, advances from the General Provident Fund are sanctioned to Government Servants for purchase of consumable articles. This advance is interest free and repayable in 10 monthly instalments and is required to be limited to one month's basic pay or Rs. 450/- whichever is less. In the case of Class IV employees, however the advance to be sanctioned shall not exceed Rs. 480/- and shall be recoverable in 12 monthly instalments.

2. In connection with the grant of the above noted advance from the General Provident Funds, it is further clarified that the amount of the advance as indicated above shall be sanctioned to the extent indicated in earlier orders but at the same time the advance amount so sanctioned shall also be limited to 50 per cent of the balance in the subscriber's Provident Fund Account, at the time, the application for such advance is made by the subscriber.

3. It is further clarified that the drawal of this amount from the Provident Fund Account shall be treated as withdrawal for the purpose of earning bonus i. e. bonus will not be given if the withdrawal on account of this advance is sanctioned to any subscriber.

4. Necessary amendment to the Rules shall be made in due course.

નાણાં વિભાગના તારીખ ૨૨મી જૂન, ૧૯૮૨ના ઠરાવ
નં. પીએફઆર-૧૦૮૦-૧૪૯૫/ચ, લો મુજબની અનુવાદ
સમાન્ય ભવિષ્યનિધિમાંથી ઘરવાપરાશી ચીજવસ્તુઓની
ખરીદી માટે પેશગી સમપાયા બાબત.

નાણાં વિભાગ
ઠરાવ નં. પીએફઆર/૧૦૮૦/૧૪૯૫/ચ,
તારીખ ૨૨મી જૂન ૧૯૮૨.

- વંચાણમાં લીધા : (૧) નાણાં વિભાગનો સરકારી ઠરાવ નં. પીએફઆર/૧૦૮૦/
૫૧૭/ચ, તા. ૨૮મી જુલાઈ ૧૯૮૦.
(૨) નાણાં વિભાગનો સરકારી ઠરાવ નં. પીએફઆર/૧૦૮૦/
૧૨૯૯/ચ, તા. ૨૮મી ઓક્ટોબર, ૧૯૮૦.

ઠરાવ

આમુખમાં ઉલ્લેખીત ઠરાવો અન્વયે સરકારી કર્મચારીઓને ભવિષ્યનિધિમાંથી ઘર વપરાશી ચીજવસ્તુઓની ખરીદી માટે પેશગી મંજૂર કરવામાં આવે છે. આ પેશગી વ્યાજ મુક્ત છે અને ૧૦ માસિક હપ્તાઓમાં પરત કરવાની રહે છે. અને તેની મર્યાદા એક મહીનાનો મૂળ પગાર અથવા રૂ. ૪૫૦/- જેમાંથી જે ઓછી હોય તેટલી છે. વર્ગ-૪ના કર્મચારીઓના કિસ્સામાં રૂ. ૪૮૦/- થી વધે નહીં તેટલી રકમની મર્યાદામાં આવી પેશગી મંજૂર કરવી. આ પેશગી ૧૨ માસિક હપ્તામાં પરત કરવાની રહે છે.

૨. ઉપર જણાવ્યા પ્રમાણે સામાન્ય ભવિષ્યનિધિમાંથી પેશગી મંજૂર કરવા સંબંધે વધુમાં સ્પષ્ટતા કરવામાં આવે છે કે ઉપર દર્શાવેલ પેશગીની રકમ અગાઉના ઠરાવોમાં સૂચવ્યા પ્રમાણે મંજૂર કરવી. સાથોસાથ બચતદાર આવી પેશગી મંજૂર કરવા રજૂ કરે તે વખતે પેશગીની રકમ કે જે મંજૂર કરવામાં આવે તે બચતદાર ખાતામાં જમા રહેલ રકમ (સિલક) ના ૫૦ ટકાની મર્યાદામાં પણ હોવી જરૂરી છે.

૩. વધુમાં એ પણ સ્પષ્ટતા કરવામાં આવે છે કે સામાન્ય ભવિષ્યનિધિ ખાતામાંથી આવી રકમનો કરવામાં આવેલ ઉપાડ બોનસ મેળવવાના હેતુ માટે ધ્યાને લેવામાં આવશે એટલે કે કોઈપણ બચતદારે આવા કારણસર જો પેશગી તરીકે મેળવેલ હશે તો તેઓ બોનસ મેળવવાને પાત્ર થશે નહીં.

૪. નિયમોમાં જરૂરી સુધારો હવે પછી બહાર પાડવામાં આવશે.

**Annual Provident Fund Account Slips for
the year 1981-82.**

**Finance Department
Circular No.PFR/1082/1190-CH,
Dated the 31st July, 1982.**

CIRCULAR

The Accountant General's Office at Rajkot will be despatching the Annual Provident Fund account slips for the year 1981-82 from the beginning of the August, 1982 and the despatch work is expected to be completed by about middle of August, 1982.

2. The Provident Fund slips in respect of the Gazetted Officers will be despatched directly to the Officers concerned and that of his staff will be sent to the head of the Officer concerned by Registered Post.

3. Immediately on receipt of the Provident Fund slips from the Accountant General's Office, the Heads of office should distribute them to the subscribers concerned. In case any of the subscriber has since been transferred to some other office or is on leave or absent for any other reason his account slip may be despatched to his new address or kept in the personal custody of the head of the Office and handed over to the subscriber concerned on his return to duty. The Office of the Accountant General's would be sending the account slips with a covering list in duplicate. A copy of the forwarding list with the certificate given at the bottom duly signed must be returned to the Accounts Officer concerned by name in the office of the Accountant General-II, Gujarat, Rajkot, within 15 days of the receipt of the slips.

4. In case the Provident Fund slips are not received by any of the Head of the Office from the office of the Accountant General, Rajkot by 31st August, 1982, the matter should be immediately brought to the personal notice of the Accountant General, Shri M. V. Ramakrishnan or Senior Deputy Accountant General Shri Krishna Gopal.

5. If there are any discrepancies in the account slips of the subscribers, the same may be referred to the Accounts Officer concerned by name through the heads of the Office giving full details of the discrepancy.

6. The Accountant General has informed that last year, many of the Heads of the Offices did not furnish him with the acknowledgement of the receipt and distribution of the slip, which resulted in lot of complainants. It has, therefore been decided that this year, the office of the Accountant General would send a list of defaulting officers to the Government and the Government would take appropriate action against such officers.

7. It would be the personal responsibility of the Head of the offices to ensure the compliance of these orders and distribution of the Provident Fund slips to the subscribers concerned.

8. The Provident Fund account slips of the Class-IV employees are maintained by the Director of Accounts and Treasuries. The procedure mentioned above shall also be followed for annual Provident Fund account slips of Class IV employees. All the Heads of Offices should, therefore, follow the same procedure, as mentioned above, in regard to the Provident Fund slips of Class-IV employees also.

૧૯૮૧-૮૨ના વર્ષ માટેની ભવિષ્યનિધિની વાર્ષિક
હિસાબી સ્લીપ બાબત.

તાણાં વિભાગ
પરિપત્ર નંબર : પીએફઆર-૧૦૮૨-૧૧૯૦-ચ,
તારીખ ૩૧મી જુલાઈ, ૧૯૮૨.

પરિપત્ર

એકાઉન્ટન્ટ જનરલ રાજકોટની કચેરી ૧૯૮૧-૮૨ના વર્ષ માટેની ભવિષ્યનિધિની વાર્ષિક હિસાબની સ્લીપો ઓગષ્ટ, ૧૯૮૨ની શરૂઆતથી રવાના કરવાનું ચાલુ કરશે અને આવી સ્લીપો રવાના કરવાનું કાર્ય ઓગષ્ટ, ૧૯૮૨ના મધ્ય ભાગમાં પુરું કરશે.

૨. રાજ્યપત્રિત અધિકારીઓની ભવિષ્યનિધિની સ્લીપો સંબંધિત અધિકારીઓને બારોબાર રવાના કરવામાં આવશે અને કર્મચારીઓની સ્લીપો કચેરીના વડાને રજીસ્ટર્ડ પોસ્ટથી રવાના કરશે.

૩. કચેરીના વડાઓ એકાઉન્ટન્ટ જનરલ કચેરી પાસેથી ભવિષ્યનિધિની સ્લીપો જેવી મેળવશે કે તુરત જ સંબંધિત બચતદારોને પહોંચતી કરવાની રહેશે. જો બચતદારની અન્ય કચેરીમાં બદલી થયેલ હોય અથવા રજા પર હોય અથવા ગેરહાજર હોય તેવા કિસ્સાઓમાં આવા સંબંધિત બચતદારોની ભવિષ્યનિધિની સ્લીપો તેના સરનામે રવાના કરવાની રહેશે થવા કચેરીના વડાના અંગત કબજામાં રાખવાની રહેશે અને આવા બચતદાર ફરજ પર પાછા ફરે ત્યારે તેને પહોંચતી કરવાની રહેશે. એકાઉન્ટન્ટ જનરલની કચેરી, હિસાબી સ્લીપોને સમાવીષ્ટ કરતી યાદી બે નકલમાં મોકલશે. ભવિષ્યનિધિની સ્લીપો મળ્યાના ૧૫ દિવસની અંદર એકાઉન્ટન્ટ જનરલની કચેરીમાં સંબંધિત હિસાબી અધિકારીને યાદીની નીચે આપેલ પ્રમાણપત્ર સહી કર્યા બાદ મોકલવાનું રહેશે.

૪. એકાઉન્ટન્ટ જનરલ, રાજકોટની કચેરી તરફથી તા. ૩૧મી ઓગષ્ટ, ૧૯૮૨ સુધીમાં કોઈ કચેરીના વડાને ભવિષ્યનિધિની સ્લીપોવાળી મળી ન હોય તો તેવા કિસ્સામાં આ બાબત તરત જ એકાઉન્ટન્ટ જનરલ શ્રી એમ. વી. રામકૃષ્ણન અથવા પ્રવર નાયબ એકાઉન્ટન્ટ જનરલ શ્રી કિશ્વગોપાલના અંગત ધ્યાન પર લાવવી.

૫. સામાન્ય ભવિષ્યનિધિની સ્લીપો અંગે જો વિસંગતતા ખાતેદારને જણાય તો વિસંગતતાની પૂરી વિગતો સાથે ખાતા મારફતે એકાઉન્ટન્ટ ઓફીસરને નામ જોગ પત્ર વ્યવહાર કરવો.

૬. ગત વર્ષે કચેરીઓના વડાઓએ સામાન્ય ભવિષ્યનિધિની વાર્ષિક સ્લીપ મળ્યાની પહોંચ તેમજ કર્મચારીઓને વહેંચણી કર્યા બદલ અંગેની રસીદ એ. જી. ને નહીં પાકવેલ હોવાના કારણે થયેલી જ ફરીયાદ આવેલ એમ એકાઉન્ટન્ટ જનરલે જાણ કરેલ છે. તેથી આ વર્ષે એકાઉન્ટન્ટ જનરલ કસૂરદાર અધિકારીની યાદી સરકારને મોકલશે. એવું નક્કી કરવામાં આવેલ છે તેમજ આ કસૂરદાર અધિકારી સામે સરકાર યોગ્ય પગલાં લેશે.

૭. આ હુકમનું ચૂસ્ત રીતે પાલન થાય અને સામાન્ય ભવિષ્યનિધિના બચતદારને સ્લીપની વહેંચણી થાય, તે માટે કચેરીના વડા અંગત રીતે જવાબદાર રહેશે.

૮. વર્ગ-જના કર્મચારીઓની સામાન્ય ભવિષ્યનિધિના ખાતાની જાળવણી નિયામક, હિસાબ અને તિજોરી દ્વારા કરવામાં આવે છે. ઉપર દર્શાવેલ કાર્યપદ્ધતિ વર્ગ-જના કર્મચારીઓના ભવિષ્યનિધિના ખાતાની વાર્ષિક સ્લીપો માટે પણ અનુસરવાની છે. આથી બધા કચેરીના વડાઓએ વર્ગ-જના કર્મચારીઓના સામાન્ય ભવિષ્યનિધિ ખાતાની સ્લીપ સંબંધે પણ ઉપર દર્શાવેલ કાર્યપદ્ધતિ અનુસરવી.

Reconciliation of discrepancies in Provident Fund Accounts maintained by
Accountant General, Rajkot Branch, Rajkot

Finance Department
Circular No. PFR-1082/1809/CH
Dated the 9th November, 1982.

Read : Government Circular, Finance Department
No PFR-1081/370/CH, dated the 11th March, 1981.

CIRCULAR

Under the Government Circular, Finance Department No. PFR-1081/370/CH, dated the 11th March, 1981, instructions were issued to all the Heads of Departments/Offices to depute their clerk to the Office of the Accountant General, Gujarat, Rajkot at regular intervals of every three months i. e. in the months of January, March, July and October, every year for reconciliation of discrepancies in the Provident Fund Accounts maintained by the Accountant General, Rajkot.

2. It has been reported by the A.G's Office, Rajkot that only a very few offices/Departments are following the above instructions. This results in receipt of a number of complaints and increase in the No. of unadjusted Credits/Debits for want of full particulars/details in A.G.'s Office. It is also seen that the non-observance of instructions by the Heads of Department/Office may perhaps, be due to the difficulty in deputing the staff at the regular interval of three months due to administrative reasons.

3. After careful consideration it has been decided that all the Heads of Department/Offices should depute their clerks to the office of the Accountant General, Gujarat, Rajkot at the regular intervals of half yearly in February and June every year for reconciliation of discrepancies in the Provident Fund Accounts maintained by Accountant General, Rajkot.

All the Heads of Department/Offices are requested to observe these instructions scrupulously. Non-compliance of these instructions shall be viewed with great displeasure by the State Government.

**Grant of temporary advances/Partfinal
withdrawals from General Provident
Fund to the Gujarat State Officers on
deputation to the Administration of
Dadra and Nagar Haveli-Delegation of
Powers thereof.**

Finance Department,

**Resolution No. PFR-1082-1593-CH,
Dated the 25th November, 1982.**

RESOLUTION

Under Rules 14 and 15 Bombay General Provident Fund Rules the Powers for sanctioning temporary advances/part final withdrawals from General Provident Fund to the Gujarat State Officers on deputation to the Administration of Dadra and Nagar Haveli are vested with the authorities in the State Government.

2. The question regarding delegation of powers for sanctioning temporary advances/part final withdrawals from General Provident Fund to the Gujarat State Officers on deputation, to the administrator of Dadra and Nagar haveli was under consideration and Government has now decided to delegate such powers to the Administrator of Dadra and Nagar Haveli. The administrator of Dadra and Nagar Haveli while sanctioning such advances/withdrawals shall invariably furnish the copies of such sanction orders promptly to the Accountant General II, Gujarat Rajkot by Registered Post A. D. so that the A. G.'s office at Rajkot can make necessary notings of the amounts sanctioned and guard against any possible non payment or other discrepancy.

This issue with the concurrence from A. G., Gujarat, Rajkot vide his D. O. letter No.FM/Gen/1/(18)/79 dtd. 16-9-82.

બચતદાર, ત્રિયુક્તો અથવા અન્ય દાવાદારોને
ભવિષ્યદિધિની સિલકની આખરી ચુકવણીમાં થતો
વિલંબ દૂર કરવા અંગે.

નાણાં વિભાગ

સુધારા ક્રમાંક : પીએફઆર-૧૦૮૩-૨૦૧-ચ,
તા. ૪થી માર્ચ, ૧૯૮૩.

વંચાણમાં લીધો : નાણાં વિભાગનો તા. પાંચમી જાન્યુઆરી-૧૯૮૨નો સરકારી
ઠરાવ નં. પીએફઆર-૧૦૮૧-૧૦૫૭-ચ,

સુધારો

નાણાં વિભાગના તા. ૫મી જાન્યુઆરી, ૧૯૮૨ના ઠરાવ નં. પીએફઆર-૧૦૮૧-૧૦૫૭-ચ, સાથે જોડેલ ચકાસણી
યાદીના ફકરા નં. ૩ (ક) રદ કરવાનો સરકારે નિર્ણય લીધેલ છે.

૨. હવે ચકાસણી યાદીના ફકરા નં. ૩ (ક) અન્વયે માંગેલ બે પ્રમાણપત્રો આપવાની જરૂર નથી. અને દરેક ખાતા/કચેરીના
વડાએ જોવાનું રહેશે કે એકાઉન્ટન્ટ જનરલશ્રીની કચેરી, રાજકોટને આખરી ચુકવણી અંગેની અરજીઓ મોકલવામાં આવે ત્યારે
ગુજરાત મુલ્કી સેવા (પગાર સુધારણા) નિયમો ૧૯૭૫ અન્વયે તફાવતના નાણાં અંગે કોઈ ચુકવણી કરવામાં આવેલ નથી. આ
કારણે જો કોઈ વધુ ચુકવણી થયેલ હોય તેવા કિસ્સામાં ખાતા/કચેરીના વડાની જવાબદારી ગણાશે.

Elimination of delays in the Final pay-
ment of provident Fund balance to the
subscribers, Nominees or other
Claimants.

Finance Department
CORRIGENDUM No. PFR-1083-201/CH,
Dated the 4th March, 1983.

Read : Government Resolution, Finance Department
No. PFR-1081/1057/CH,
dated the 5th January, 1982.

CORRIGENDUM

Government has decided to delete paragraph 3(a) of the checklist as appended with
the Government Resolution Finance Department No. PFR-1081/1057/CH, dated the 5th Janu-
ary, 1982.

2. Now the two certificates at paragraph 3 (a) of the chocklist are not necessary and,
all the Heads of Departments/Offices are requested to ensure that no over payment would be
made regarding arrears of GCS (ROP) Rules 1975, while for warding the final payment appli-
cations to the office of the Accountant General, Rajkot. In the event of overpayment on this
account the responsibility will rest with Heads of Department/Offices.

**Deposit linked insurance Scheme for
subscribers to the Provident Fund**

**Finance Department,
Resolution No. PFR-1082/547/CH,
Dated the 30th March, 1983.**

- Read :**
- (1) Government Resolution, Finance Department No. PFR-1075/475/CH, dated the 7th April, 1976.
 - (2) Government Circular, Finance Department No. PFR-1075-1641(76)-CH, Dated the 10th August, 1976.
 - (3) Government Circular, Finance Department No. PFR-1081-444-CH, Dated the 29th July, 1981.

RESOLUTION

Under Government Resolution, Finance Department No. PFR-1075/475/CH, dated the 7th April, 1976, Government has introduced a Deposit Linked Insurance Scheme for the subscribers to the Provident Fund.

2. A point has been raised whether the outstanding dues to the Government can be adjusted against the Deposit Linked Insurance Scheme amount payable to the family of the subscriber. After careful consideration, it has been held that any sum payable under the Deposit Linked Insurance Scheme attached to Provident Fund would not enjoy the statutory protection given by Section 3 of the Provident Funds Act, 1925 (Act 19 of 1925). Accordingly, any sums recoverable from the deceased Government Servants could be recovered/Adjusted from this amount.

નાણાં વિભાગની તારીખ ૩૦મી માર્ચ, ૧૯૮૩ના
અંગ્રેજી ઠરાવનો અનુવાદ.
ભવિષ્યનિધિના બચતદારો માટેની અનામત
સંલગ્ન વીમા યોજના.

નાણાં વિભાગ
ઠરાવ નં. પીએફઆર-૧૦૮૨/૫૪૭/ચ,
તા. ૩૦મી માર્ચ, ૧૯૮૩.

- વંચાણમાં લીધા :
- (૧) નાણાં વિભાગનો સરકારી ઠરાવ નં. પીએફઆર-૧૦૭૫/
૪૭૫/ચ, તારીખ ૭મી એપ્રિલ, ૧૯૭૬
 - (૨) નાણાં વિભાગનો સરકારી પરિપત્ર નં. પીએફઆર-૧૦૭૫-
૧૬૪૧ (૭૬)-ચ, તારીખ ૧૦મી ઓગસ્ટ, ૧૯૭૬.
 - (૩) નાણાં વિભાગનો સરકારી પરિપત્ર નં. પીએફઆર-૧૦૮૧-
૪૪૪/ચ, તારીખ ૨૯મી જુલાઈ, ૧૯૮૧.

ઠરાવ

નાણાં વિભાગના તારીખ ૭મી એપ્રિલ, ૧૯૭૬ના સરકારી ઠરાવ નં. પીએફઆર-૧૦૭૫/૪૭૫/ચ, અન્વયે સરકારે ભવિષ્યનિધિના બચતદારો માટેની અનામત સંલગ્ન વીમા યોજના દાખલ કરેલ છે.

૨. એવો મુદ્દો ઉપસ્થિત થયેલ છે કે ભવિષ્યનિધિમાં બચતદારના કુટુંબને ચુકવવા પાત્ર અનામત સંલગ્ન વીમા યોજનાના નાણાં સરકારી લેણાં સામે વસૂલ લઈ શકાય કે કેમ ? પુખ્ત વિચારણાને અંતે એવું નક્કી કરવામાં આવેલ છે કે ભવિષ્યનિધિના બચતદારો માટેની અનામત સંલગ્ન વીમા યોજના અન્વયે ચુકવવાપાત્ર થતી ગમે તેટલી રકમને પ્રોવિડન્ટ ફંડ, એક્ટ, ૧૯૨૫ (૧૯૨૫નો એક્ટ ૧૯) ના સેક્શન-૩ અન્વયે મળતું કાયદાકીય રક્ષણ મળશે નહીં. તદઅનુસાર મહુમ સરકારી કર્મચારી પાસેથી વસૂલ કરવા પાત્ર રકમ આવા નાણાં સામે વસૂલ કરી શકાશે. કે એડજસ્ટ કરી શકાશે.

**Annual Provident Fund Account slips for
the year 1982-83.**

**Finance Department,
Circular No. PFR-1083/588/CH,
Dated the 10th May, 1983.**

- Read :**
- (1) Government Circular, Finance Department
No. PFR-1081/3916/CH, dated the 11th
August, '81.**
 - (2) Government Circular, Finance Department
No. PFR-1081/1630/CH, dated the 11th
January, '82.**
 - (3) Government Circular, Finance Department
No. PFR-1082/1190/CH, Dated the 31st July 1982.**

CIRCULAR

Government has issued the instructions for despatching of Annual Provident Fund Account slips under the above mentioned circulars in the preamble. The Accountant General's office at Rajkot has now reported that the GPF schedules received from the various Heads of Departments/offices were not prepared with adequate care and ultimately it resulted in a large number of GPF credits of various subscribers remaining unaccounted and In complete and incorrect schedules pose a major problem for that office.

2. Looking to the above difficulty the Accountant General's office, at Rajkot has suggested a check list indicating the functions of the all drawing and disbursing officers as per the Annexure appended here with.

3. All the Drawing and Disbursing officers should ensure compliance to the instruction for preparing the schedules to be attached to the pay bills, as given in the Annexure so that the GPF slips could be prepared properly from the GPF schedules by Accountant General's office at Rajkot.

ANNEXURE

Check list for D. D. Os

1. There should be separate schedule for each series, if any credit is adjustable by an A. O. other than the AG-II, Guj. there should be a separate schedule. For example if a pay bill contains the names of subscriber who belong to say, normally GA series, but have subscribers on deputation from other offices having number in PH & Med, series, the main schedule of GA series will be prepared in three, parts, A, B & C, as detailed in item No. 8 below. There will be two more schedules, one for subscribers of PH series and the other Med. series.

2. The name should be arranged in ascending order of the accounts number of the respective series.

3. Printed/Cyclostyled master-Schedule should be prepared every year in March.

4. In respect of subscribers whose deductions appear for the first time, the name of the DDO from where they have come on transfer should be stated in the "remark" column. Similarly, when a subscriber is transferred to other series, note should be made in the "remarks" column to which transferred. No. amount will, of course be shown in the "amounts" column. The name will be deleted when the schedule next printed/cyclostyled.

5. No recovery towards subscribers for PF should ordinarily be made unless an account number has been allotted by the Accounts Officer.

6. The account number allotted **MUST** invariably be quoted in **FULL** with **ALL PREFIXES** in the PF schedule and in the pay bill every month.

7. If it becomes essential to make recovery towards PF without the Account number having been received due to delay in sending the application or making the allotment :

- Note in the remarks column of the pay bill and schedule new subscriber, Account Number called for from the AG vide No dated"
- Note the number of times the recovery has been made without account number e.g. Shri Ram Lal, Rs. 50/-3rd recovery, New Subscriber.

This will facilitate adjustment of all credits when account number is allotted.

8. Prescribed form may be used. The names should be listed in three parts, A, B & C.

Part-A should contain the names of regular employees of the office, having the same prefix to their number, eg. PH, Mad., GA, etc. The name should be listed in ascending order of account number.

The names should not be incomplete or abbreviated, eg. Ramkumar Sharma should not be written as Ram Kumar, R. K. Sharma or Ram K. Sharma.

Part-B should contain the names of persons who have come on transfer from some other office and whose names appear for the first time in the schedule/pay bill and who have the same prefix as the persons in Part-A.

Their names should be listed in the same manner as those of part-A. Against each name, in the "Remarks Column" the office from which the subscriber has come on transfer should invariably be stated.

These names will move to part-A in subsequent month or, if the schedules are printed or cyclostyled, when the revised schedules are printed/cyclostyled.

Part-C should contain the names of new subscribers from whom recoveries have been made without allotment of Account number. As stated earlier, the Remarks column should contain a note "1st, 2nd, 3rd etc. recovery. New subscriber. Account number called for from the AG vide No dated" These names will also move to Part-A When account numbers are allotted.

9. If the rate of subscription varies from the previous month reason therefore must be indicated in the "remarks" column.

10. Total of the schedule, should be done independently and called with the total of the pay bill. It should be written both in words and figures.

11. Each column of the schedule has been prescribed for a specific purpose. They should be properly filled in Recovery of subscription and advances should be shown separately and in the case of advances, the number of Instalments recovered should be indicated.

12. The account number of the subscriber should be carefully checked in all cases where advances or part/final with drawals are made. There is serious risk of **FRAUDS, OVER-PAYMENTS** if account numbers are incorrectly quoted in payment vouchers.

General Provident Fund Accounts slips
for the year 1982-83.

Finance Department,
Circular No. PFR-1083/622/CH,
dated the 19th July, 1983.

CIRCULAR

The Accountant General, Gujarat State, Rajkot, is anxious to see that the General Provident Fund Accounts slips for the year 1982-83, in respect of employees other than Class IV, are promptly despatched to the subscribers working in the offices under the control of the Heads of Departments. With a view to ensure this, the office of the Accountant General, Rajkot has requested the heads of Departments to furnish a statement *in duplicate* showing the names of subscribers working under their control together with the correct General Provident Fund Accounts number etc.

2. All the Heads of Departments are, therefore requested to prepare necessary statements *drawing-officers-wise* keeping also in view the following points:-

(a) Separate statements may be prepared for each index Number *i.e.* those persons having G.P.F. Accounts No. with prefix "GA" may not be mixed up with the subscriber prefix 'Medical', 'PW' etc.

(b) The G.P.F. Account Number may be arranged in ascending order.

(c) Separate statement be prepared for gazetted officers.

3. These statements *in duplicate* should be sent immediately to the office of the Accountant General, Rajkot so that annual accounts slips could be despatched promptly to the correct addresses.

4. On receipt of the annual slips from the Accountant General's office prompt action should be taken to see that the accounts slips are handed-over to the persons without any delay.

૧૯૮૨-૮૩ના વર્ષ માટેની સામાન્ય ભવિષ્યનિધિ
હિસાબની સ્લીપો બાબત.

તાણાં વિભાગ

પરિપત્ર નં. પીએફઆર-૧૦૮૩-૬૨૨-ચ,

તા. ૧૯મી જુલાઈ, ૧૯૮૩.

પરિપત્ર

ખાતાના વડાઓના નિયંત્રણ હેઠળ કામ કરતાં વર્ગ-૪ સિવાયના કર્મચારીઓની ૧૯૮૨-૮૩ના વર્ષ માટેની સામાન્ય ભવિષ્યનિધિના હિસાબોની સ્લીપો સુવ્યવસ્થિત રીતે રવાના થાય તેમ એકાઉન્ટન્ટ જનરલશ્રી, ગુજરાત રાજ્ય, રાજકોટ ઈચ્છે છે. જેથી કરીને એકાઉન્ટન્ટ જનરલશ્રી, રાજકોટે દરેક ખાતાના વડાઓને વિનંતી કરેલ છે કે તેમના નિયંત્રણ હેઠળ કામ કરતાં બચતદારોના નામ અને તેમના સામાન્ય ભવિષ્યનિધિનાં સાચા નંબર વિગેરે સાથેનું પત્રક બે નકલમાં મોકલવું.

૨. આથી નીચેના મુદ્દાઓને ધ્યાનમાં રાખી ખાતાના વડાઓને ઉપાડ અધિકારી ટ્રાંક જરૂરી પત્રક તૈયાર કરવા વિનંતી કરવામાં આવે છે.

(ક) દરેક શ્રેણી માટે અલગ પત્રક તૈયાર કરવું જોઈએ. દા.ત. "GA"ના પૂર્વાક્ષરો ધરાવતાં બચતદારોના સામાન્ય ભવિષ્યનિધિના હિસાબનાં નંબરો "Medical" અને "PW" જવા પૂર્વાક્ષરો ધરાવતા નંબરો ભેળવવા જોઈએ નહીં.

(ખ) સામાન્ય ભવિષ્યનિધિના ખાતા નંબરો ચઢતા ક્રમમાં ગોઠવવા જોઈએ.

(ગ) રાજ્યપત્રિત અધિકારીઓ માટે અલગ પત્રક તૈયાર કરવું જોઈએ.

૩. આવા પત્રકો બે નકલમાં એકાઉન્ટન્ટ જનરલશ્રી, રાજકોટને તાત્કાલિક મોકલી દેવા જેથી કરીને વાર્ષિક હિસાબી સ્લીપો સાચા સરનામા પર સુવ્યવસ્થિત રીતે મોકલી શકાય.

૪. એકાઉન્ટન્ટ જનરલશ્રીની કચેરી તરફથી વાર્ષિક હિસાબી સ્લીપો મળે કે તરત જ દરેક વ્યક્તિને આવી સ્લીપો વિના વિલંબે પહોંચતી થાય તેવા નકકર પગલાં લેવા જોઈએ.

**General Provident Fund Account slips
for the year 1982-83**

**Finance Department
Circular No. PFR-1083-662-CH,
Dated the 24th August, 1983.**

CIRCULAR

Attention of all the Heads of Department/Offices is invited to the Finance Department's Circular of even number dated 19th July, 1983, under which instructions were conveyed to furnish a statement in duplicate showing the names of subscribers to the G.P.F. Accounts working under the Heads of Departments/Offices to gether with the correct Provident Fund Account Number etc. to the Accountant General, Gujarat, Rajkot. The Accountant General Rajkot has now reported that various Heads of Deptts./Offices have not yet sent the required statements to his office and as such despatch of the Provident Fund Slips have been delayed by his office. With a view to see that the Government employees get their annual Provident Fund Account slips for the year 1982-83, as early as possible, all the Heads of Deptts./Offices are requested to send the required statement to the Accountant General, Gujarat State, Rajkot without any further delay so that the Annual Account Slips are despatched by Accountant General's office to the correct addresses.

**Part final withdrawal from Provident
Fund.**

**Finance Department
Resolution No. PFR-1083/1201/CH,
Dated 17th October, 1983.**

**Read : Government Resolution, Finance Department No.
PFR-1080/715/CH, dated 29th October, 1980.**

RESOLUTION

Under Government Resolution cited in the preamble a Government servant who has been sanctioned House Building Advance; the limit as mentioned in Proviso to Rule 15(b) (1) of Bombay General Provident Fund Rules has also ben indicated in para-3 of Government Resolution, Finance Department No. 444-1079-279-2, dated 11th May, 1979, thus the total of part final withdrawal from General Provident Fund as may be sanctioned under this rule and the amount of House Building Advance sanctioned under the provisions contained in the Gujarat Financial Rules, 1971 shall not exceed 75 months pay or Rs. 1,25,000/-, whichever is less.

2. After careful consideration Government has decided sympathetically that a Government servant who has ben sanctioned H.B.A. and part final withdrawal from his G.P. Fund Account, the amount of H.B.A. sanctioned under the provisions contained in the Gujarat Financial Rules 1971 and when part final withdrawal is also made from Provident Fund Account, the total of both drawals should not exceed 75 month Pay (without dearness allowance and Additional Dearness Allowance) and it shall also be limited to Rs. 1,75,000/- instead of existing limit of Rs. 1,25,000/-.

ભવિષ્યનિધિમાંથી અંશતઃ આખરી ઉપાડ

નાણાં વિભાગ

ઠરાવ નંબર : પીએફઆર-૧૦૮૩-૧૨૦૧-ચ,

તારીખ : ૧૭મી ઓક્ટોબર, ૧૯૮૩.

વંચાણે લીધા : નાણાં વિભાગનો સરકારી ઠરાવ નં. પીએફઆર-૧૦૮૦-૭૧૫-ચ, તા. ૨૯મી ઓક્ટોબર, ૧૯૮૦.

ઠરાવ

આમુખમાં દર્શાવેલ ઠરાવ અન્વયે મકાન બાંધકામ અંગેની પેશગી મંજૂર કરવામાં આવેલ હોય તેવા સરકારી કર્મચારીઓના કિસ્સામાં સામાન્ય ભવિષ્યનિધિના નિયમ-૧૫ (ખ) (૧) માં દર્શાવેલ અંશતઃ આખરી ઉપાડની મર્યાદા નાણાં વિભાગના તા. ૧૧મી મે, ૧૯૭૯ના સરકારી ઠરાવ ક્રમાંક : ૫૭૫-૧૦૭૯-૨૭૯-ઝ,ના ફકરા-૩માં પણ દર્શાવવામાં આવેલ છે તે મુજબ સામાન્ય ભવિષ્યનિધિમાંથી આ નિયમો અન્વયે મંજૂર કરવામાં આવેલ કુલ અંશતઃ આખરી ઉપાડ અને ગુજરાત નાણાંકીય નિયમો, ૧૯૭૧ અન્વયે મંજૂર કરવામાં આવેલ મકાન બાંધકામ પેશગીની રકમ ૭૫ મહિનાના પગારથી વધુ નહીં અથવા રૂ. ૧,૨૫,૦૦૦ તે બેમાંથી ઓછી હોવી જોઈએ.

૨. પુખ્ત વિચારણાના અંતે સરકારે સહાનુભૂતિપૂર્વક નિર્ણય કરેલ છે કે જે સરકારી કર્મચારીને મકાન બાંધકામ પેશગી અને તેના સામાન્ય ભવિષ્યનિધિ ખાતામાંથી અંશતઃ આખરી ઉપાડ મંજૂર કરવામાં આવેલ હોય તો તે ગુજરાત નાણાંકીય નિયમ ૧૯૭૧ની જોગવાઈ મુજબ મંજૂર કરવામાં આવેલ મકાન બાંધકામ પેશગીની રકમ અને ભવિષ્યનિધિમાંથી કરવામાં આવતો અંશતઃ આખરી ઉપાડ અને બન્ને રકમનો સરવાળો ૭૫ મહિનાનો પગાર (મોંઘવારી ભથ્થા અને વધારાનું મોંઘવારી ભથ્થા સિવાય) થી વધવો જોઈએ નહીં પણ હાલની રૂપિયા ૧,૨૫,૦૦૦ની મર્યાદાને બદલે રૂ. ૧,૭૫,૦૦૦ની રકમ સુધી મર્યાદિત બનશે.

General Provident Fund Accounts slips
for the year 1983-84.

Finance Department
Circular No. PFR-1084-1260-CH,
Dated the 18th August, 1984.

CIRCULAR

The Accountant General, Gujarat State, Rajkot is anxious to see that the General Provident Fund Accounts slips for the year 1983-84, in respect of employees other than Class-IV, are promptly despatched to the subscribers working in the offices under the control of the Heads of Department. With a view to ensure this, the office of the Accountant General, Rajkot has requested the Heads of Departments to furnish a statement in **triplicate** showing the name of subscribers working under their control together with the correct General Provident Fund Account Number in department wise as on 1-7-84.

2. All the Heads of Departments are, therefore, requested to prepare necessary statement drawing officers wise keeping also in view of the following points :

(a) Name of the subscriber :

(b) Designation and office in which working at present.

(c) Separate statements may be prepared for each index Number i.e. those persons having G.P.F. Accounts Number with prefix ""GA" may not be mixed up with the subscriber having prefix "Medical", "P.W." etc.

(d) the G.P.F. Account number may be arranged in ascending order.

(e) Separate statement may be prepared for Gazetted Officer.

3. These statements in triplicate should (within 15 days) be sent immediately to the office of the Accountant General, Rajkot so that the annual accounts slips could be despatched promptly to the correct addresses.

4. On receipt of the annual accounts slips from the Accountant General's office prompt action should be taken to see that these accounts slips are handed-over to the persons without any delay.

5. Further Accountant General, Rajkot has draw the attention of Government that all the Head of Department were requested under Finance Department, Circular No. PFR-1083-622-CH, dated 19th July, 1983 to furnish the statement in duplicate drawing officer-wise showing the names of the subscriber working under their control together with the correct G.P.F. account numbers but many of the heads of departments were not furnish the requisite statement so it was difficult for A.G. Rajkot to send the G.P.F. slips in time. So all the Heads of Department should ensure that they should immediately sent the required statement to A.G. Rajkot in **triplicate** without fail.

**General Provident Fund Accounts in
respect of Class-III employees Introduc-
tion of Pass-Book system...**

**Finance Department
Resolution No. PFR-1084-829-CH,
Dated the 11th April, 1985**

- Read. :**
- (1) **Government Resolution, Finance Department
No. PFR-1073-1320-CH, dated 22-5-'75.**
 - (2) **Government Resolution, Finance Department,
No. PFR-1975-1518(76)-CH, dated 17-8-'76.**
 - (3) **Government Resolution, Finance Department,
No. PFR-1080-1938-CH, dated 29-12-1980.**

RESOLUTION

The State Government has introduced the system of maintaining pass-book for Provident Fund Accounts of Class-IV employees. Class-III employees of the State Government have continuously represented to the Government that their Provident Fund Accounts slips are not supplied to them in time and sometimes the correct amounts are not shown and in many cases when advances from the General Provident Fund are asked for the latest balance is also not available, with the result that inconvenience and hard-ship is being caused to these Class-III employees. After careful consideration Government has decided that every Head of Office should maintain pass-book of General Provident Fund Accounts of each of the Class-III employees working in his office. However the authority vested in the Accountant General, Rajkot for maintenance etc. of G.P. Fund Accounts of Class-III employees will remain unchanged in all respects.

2. With a view to ensure that the introduction of pass-book system for Class-III employees is successfully carried out the following instructions should be followed by the concerned authorities and employees :

(a) The pass-book for Class-III employees shall be maintained in duplicate. One copy shall be given to the employees concerned and the other one will be retained in the offices of the concerned Drawing Officer. In case of transfer of an employee from one office to the other, the Drawing Officer shall forward this pass-book along with the last pay certificate of the concerned employees to the Drawing Officer whose control he has been transferred.

(b) The pass-book shall be started from 1-4-'85. The opening balance shall be entered when the account slip for the year 1984-85 is received by the employee/s from the Accountant General's office.

(c) In the meantime, all the deductions made and the advances granted to the employee shall be entered in the pass-book quoting Grant Number, Major head, Minor head and Sub-head and also voucher number and the total amount of the voucher/schedule number and total amount of the schedule in which the amount of each month is included. Each entry in the pass-book shall be initialled by the concerned Drawing Officer, and, he will be responsible for all the transactions entered in the pass-book and initialled by him. The Drawing Officer shall be held responsible for the proper maintenance of pass-books and for any over-payment being made to the employees by way of advance/part-final withdrawal based on the entries in the pass-book.

(d) The entry regarding the interest credit shall be made on the basis of the annual balance slips received by the employee/s in the subsequent year. These entries shall also be initialled by the Drawing Officer quoting the annual balance report from the Accountant General's office.

(e) The copies of the pass-book with the Drawing Officer could be utilised for reconciliation purpose as required under the G.P.F.D. No. PFR-1081-370-CH, dated the 11th March, 1981 and if any discrepancies with the Accountant General's office are noticed during reconciliation complete details about the voucher number, schedule number, etc. etc. Should be made available to the Accountant General's office so that missing credits/debits could be set right by the Accountant General's office.

(f) At the end of each financial year the drawing and disbursing officer shall record a certificate in each pass-book that all the entries have been properly filled and that no entry remains to be recorded. The Heads of the Department should also send each year a certificate to Government about completion of his work so far as their offices and subordinate offices are concerned.

(g) The Director of Accounts and Treasuries is authorised to take all further action for printing of pass-book similar to those introduced for Class-IV employees with such modification as may be considered necessary for Class-III employees. He shall make available sufficient number of blank pass books at the District Treasuries from where each Drawing Officer should obtain the required number of pass-books for the employees under his control by placing an order. The DAT shall ensure that the District Treasuries possess reasonable stocks of these pass-books at all times.

(h) It will be the responsibility of the concerned Head of the Department/Heads of the Offices/Drawing Officers to see that the pass-books are written regularly and entries are made simultaneously in both copies of the pass-books.

(i) The Head of the Departments and the officers of the Director of Account and Treasuries will check-up whether the pass-books for Class-III employees are maintained and brought up to date by the offices. Whenever they inspect any office.

(j) For maintenance of these pass-books no additional staff shall be given to any office.

Subsistence Allowance grant of...

**Finance Department
Resolution No. SUS-1085-375-CH,
Dated the 18th April, 1985.**

- Read :**
- (1) **Government Resolution, Finance Department No. SUS-1083-1528-CH, dated 5-12-1983.**
 - (2) **Circular No. SUS-1084-UO-295-CH-dt. 3-3-1984.**

RESOLUTION

A Government servant who is convicted by competent court and sentenced to imprisonment and whose appeal against the conviction and sentenced is pending was to be granted subsistence allowance at the rate of Rs. 1/- per month as per B.C.S.R.151(1)(ii)(b). Subsequently orders were issued in Government Resolution, Finance Department No. SUS-1083-1528-CH, dated 5-12-1983 in modification of the provision of B.C.S.R.151(1)(ii)(b) directing that the subsistence allowance at normal rate shall be granted in such cases also instead of Rs. 1/- per month. In other words even in such cases subsistence allowance equal to the leave salary which the Government servant would have drawn if had been on leave on half average pay or on half pay and in addition dearness allowance based on such a leave salary becomes payable in such cases for initial six months period of suspension which is to be reviewed thereafter, as per B.C.S.R.

2. Orders were also issued vide Government Circular, Finance Department No. SUS-1084-UO-295-CH, dated 3-3-1984 giving effect to the Government Resolution dated 5-12-1983 with effect from 5-12-1983 only. The Hon'ble Gujarat High Court in Special Civil Application No. 3282 of 1984, has quashed and set aside the Government Resolution dated 3-3-1984. The Government Resolution is therefore, ordered hereby to be treated as cancelled abinitio.

3. Government is further pleased to direct that the orders issued in Government Resolution dated 5-12-1983 will apply to all cases of suspension contemplated by those orders which were in force as on 5-12-1983.

4. Payment of subsistence allowance in all such cases shall be made retrospectively, with effect from the date of suspension in accordance with the general order issued from time to time as may be applicable to Government servants placed under suspension.

Necessary amendment to B.C.S.R. will be made in due course.

**Finance Department
Dated the 27th May, 1985.
NOTIFICATION**

Constitution of India.

No. (GN-40)-PFR-1081/1699/CH.--In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules further to amend the Contributory Provident Fund Rules(Bombay), namely :--

1. These rules may be called the Contributory Provident Fund(Bombay) (Gujarat Amendment) Rules, 1985.
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2. In the Contributory Provident Fund Rules(Bombay) in rule 4 :--

(1) in sub-rule(1) in syb-rule (1) after clause (ii), the following clause shall be inserted, namely :

"(iii) A retired Government servant who is reemployed for a period of not less than one year may be admitted by the appointing authority to the fund either prospectively or retrospectively" :

Provided that where he has been admitted retrospective he shall be liable to pay interest on the arrears of contribution to be made by him.

Explanation :

"For the purposes of this clause, emoluments shall mean pay plus pension";

(2) Note 4 shall be deleted.

Elimination of delays in the final payment of Provident Fund balance to the subscribers Nominees or other claimants.

**Finance Department
Circular No. : PFR-1085-776/CH,
Dated 11th June, 1985.**

**Read : (1) Government Resolution, Finance Department No.
PFR-1081/1057/CH,dated the 5th January, 1982.**

CIRCULAR

It has been brought to the notice of Government that inspite of detailed instructions issued in Government Resolution cited in the preamble in many cases delays takes place in making final payment of Provident Fund balances to subscribers, nominees or other claimants due to non-observation of Govt. instructions.

It is therefore brought to the notice of all the Heads of Departments/Offices once again that submission of F.P. application to the office of the Accountant General without following the provisons of relevant rules is not only contrary to rules but also likely to lead to over payment which may be diffecult to recover subsequently. All Heads of Departments and offices are hereby requested to forwards the F.P. application to the Accountant General after proper securitiny as per model provisons so that case could be settled without delay.

**General Provident Fund Accounts Slips
for the year 1984--85.**

**Finance Department
Circular No. PFR-1085-964-CH,
Dated the 22nd July, 1985.**

CIRCULAR

Both the Government and the Accountant General, Rajkot are anxious to see that all the Government employees who are the subscribers of the General Provident Fund receive their annual G.P.F. Account Slips in time on the expiry of every financial year. With this view in mind, every year specific instructions are issued by Government. Inspite of this a number of instance have come to the notice where many subscribers did not get their slip in time.

2. The annual account slips for 1984--85 are expected to be ready for despatch by the Accountant General, Rajkot shortly and the following instructions are issued for smooth distribution of these slips. All the Heads of Department should furnish a statement in triplicate showing department wise the names of the subscribers working under their control as on 1-7-1985 together with their of correct General Provident Fund Account Numbers. The Statement should include the following points:

- (a) Name of the subscriber :
- (b) Designation and office in which working at present.
- (c) Separate statements may be prepared for each index Number i.e. those persons having G.P.F. Accounts Number with prefix ""GA" may not be mixed up with the subscriber having prefix ""Medical", ""P.W." etc.
- (d) the G.P.F. Account number may be arranged in ascending order.
- (e) Separate statement may be prepared for Gazetted Officer.

3. These statements in triplicate should (within 15 days) be sent immediately to the office of the Accountant General, Rajkot so that the annual accounts slips could be despatched promptly to the correct addresses.

4. On receipt of the annual accounts slips from the Accountant General's office prompt action should be taken to see that these accounts slips are distributed to the concerned staff members without any delay.

5. The Accountant General, Rajkot has also drawn the attention of the Government to the fact that inspite of Heads of Departments haveing been requested under Government Finance Department, Circular No. PFR-1083-633-CH, dated 19th July, 1983 to furnished statements showing the name of the subscribers working under their control together with the correct G.P. Fund account number, many of the Heads of departments had not furnished the requisite information, with the result that it was difficult for the A.G. to distribute the G.P.F. slips in time. All the Heads of Deptt. should therefore, ensure that the required statements in triplicate are sent in time, to the Accountant General, Rajkot without fail.

6. It has also been noticed during the previous years that the slips were not transmitted by the Departmental Officers to other offices were the Govt. Servant might have been transferred. This resulted in avoidable complaints, delays and correspondence. All the Heads of Departments are therefore requested to see that such instances do not occur this year.

Strike-Government Employees "Double Payment" to the employees attending their duties-during strike-crediting 50% amount to the General Provident Fund Account.

**Finance Department,
Resolution No. PFR.1085-965-CH,
Dated the 25th July, 1985.**

- Read :**
- (1) Government Circular, General Administration Department No. CDR-1085-1078-K, dated 6th June, 1985.**
 - (2) Government Resolution, General Administration Department NO. CDR1085-1078-K, dated 28th June, 1985.**

RESOLUTION

Government had directed that "Double Payment" of salary should be made to the Government employees attending their duties during the strike as per conditions laid down in the above two orders.

2. In view of the difficult ways and means position of the State, Government is pleased to direct that the "Double Payment" for the month of July, 1985 and onwards should be disbursed in the following manner :-

(1) 50% of the double payment of the employees concerned should be paid in cash and 50% should be credited to the Provident Fund Accounts of the employees concerned.

(2) The amount thus credited to the Provident Fund Accounts should not be taken into account while sanctioning Temporary Advance or Part Final Withdrawal from Provident Fund Account of the Government Servants upto 31st March, 1986. The Heads of offices/Departments sanctioning the advance should specifically mention in their sanction orders that this amount is not taken into account while sanctioning the advance/part final withdrawal. This will remain in force upto 31st March, 1986. i.e. after 31st March, 1986 this amount could be taken into account for withdrawals from the Provident Fund Account.

(3) The employees who retire before 31st July, 1985 should be paid the entire amount of double payment in cash.

(4) The other conditions and procedure in respect of crediting the 50% amount to General Provident Fund should follow lines similar to those laid down for crediting to General Provident Fund Accounts the Amounts of arrears of additional Dearness Allowance sanctioned to Government employees from time to time.

(5) The bills in respect of July, 1985 for double payment should be prepared and presented to audit after 31st July, 1985.

Strike-Government employees "Double Payment" to the employees attending their duties-during strike-Crediting 50% amount to the General Provident Fund Account.

**Finance Department
Corrgendum No. PFR-1085-973-CH,
Dated 31st July, 1985.**

**Read : G.R.F.D. No. PFR-1085-965-CH, dated 25th
July, 1985.**

CORRIGENDUM

Government is pleased to direct that the paras 2 (2) and 2 (3) of the Government Resolution referred to in the preamble should be substituted as follows :-

2. The amount thus credited to the Provident Fund Accounts should not be taken into the account while sanctioning Temporary Advance or part final withdrawal from the Provident Fund Account of the Government servants upto 31st March, 1986. Government is however further pleased to direct that any subscriber may withdraw this amount from his General Provident Fund account without giving any specific ground for withdrawal on or after 1st April, 1986. The other conditions otherwise applicable under the rules regarding minimum service and/or financial limit to withdrawals from the General Provident Fund will stand waived for the purpose of the above withdrawal.

(3) The employees who retire upto 31st August, 1985 should be paid the entire amount of "Double Payment" in cash.

Strike-Government employees ""Double Payment"" to the employees attending their duties-during strike-Crediting 50% amount to the General Provident Fund Account.

**Finance Department
Resolution No. PFR-1085-973-CH,
Dated the 2nd August, 1985.**

- Read :**
- (1) G.R.F.D. No. PFR-1085-965-CH, dated 25th JULY 1985.**
 - (2) Corrigendum No. PFR-1085-973-CH, dated 31st July, 1985.**

RESOLUTION

Orders have been issued that 50% of the amount of ""Double Payment"" for the month of July, 1985 and onwards should be credited to the Provident Fund Account of the concerned employees. A question has been raised as to what should be done in case of employees who have not opened the P.F. Account so far.

2. After careful consideration the matter, the Government is pleased to direct that in case of employees who have not opened P.F. Account, the bills in respect of such employees should be drawn for only 50% of the amount payable in cash and should be paid to the employees concerned. As regards the remaining 50% of the amount, the same should be drawn and credited to the P.F. Account when same is opened. To safeguard against any likely mistakes or overpayment it is directed that when the remaining 50% of the double payment to be credited to the Provident Fund Account or to be paid in cash after 1st April, 1986 is drawn subsequently, on or after 1st April, 1986, special care should be taken to take necessary notes-in the original bill in which the first payment of 50% in cash was drawn and the fact of this note having been taken should be certified in the bill in which the remaining payment is drawn giving reference numbers, the essential details about Voucher/Token number and date on which the original claim was preferred and passed and also complying with the detailed instructions contained in Bombay Treasury Rules, 271.

General Provident Fund Accounts in respect of class-III employees- Introduction of pass-book system-

**Finance Department
Corrigendum No. PFR-1085-950-CH,
Dated the 5th August, 1985.**

Read : F.D. No. PFR-1084-829-CH, Dated 11th April, 1985.

CORRIGENDUM

It has been decided in Para 2(a) of the FD GR No. PFR-1084-829-CH, dated 11-4-1985 that the Pass-book of G.P.F. Accounts of Class-III employees should be maintained in duplicate with effect from 1-4-1985.

2. After careful consideration Government is pleased to direct that since this is to be a collectal evidence kept with the employees himself, there is no need for maintaining it in duplicate. Accordingly it is hereby ordered that only one copy of the Pass-book may be maintained for the Class-III employees.

Strike-Government employees ""Double Payment" to the employees attending their duties-during Strike-

**Finance Department
Resolution No. PFR-1085/965/CH,
Dated 22nd August, 1985.**

- Read :**
- (1) Govt. Cir. GAD. No.CDR-1085/1078/K, dated 6th June, 1985.**
 - (2) Govt. Res. GAD. No. CDR-1085/1078/K, dated 28th June.1985.**
 - (3) GR. FD. No. PFR-1085/973-CH, dated 2nd August, 1985.**

RESOLUTION

Government had directed that ""Double Payment" of salary should be made to the loyal employees who remained on duty during the strike as per the above orders.

2. The strike of the Government and Panchayat employees has since been called off. Government is accordingly pleased to clarify that the double payment to loyal employees who remained on duty during the strike period will be payable for the period upto and including 17th August, 1985. This will be subject to the same conditions and instructions as given in G. R. F. D.dated 2nd August, 1985.

Rule 28 of the Bombay General Provident Fund Rules Instructions-Regarding

**Finance Department
Circular No. PFR/1085/889/CH,
Dated the 20th September, 1985.**

CIRCULAR

As per the provision of Note-2 below Rule 28 of Bombay General Provident Fund Rules, a subscriber who resigns from service in order to take up an appointment under a body corporate, owned or controlled by the State Government or any other Government or under any autonomous organisation registered under the Societies Registration Act, 1860 without any break in service and with proper permission of the State Government shall be deemed to have been transferred for the purpose of the Provident Fund Rules.

To avoid un-necessary correspondence and delays, it is hereby directed the Heads of Department and the Heads of the Office should invariably furnish the following information :-

- (i) whether the subscriber has resigned from State service to take up employment in a body corporate;
- (ii) whether the concerned body corporate has any scheme of General Provident Fund/Contributory Provident Fund and
- (iii) whether the concerned body corporate has agreed to accept the transfer of the subscriber's G.P.F. balance to the new G.P.F. account opened in their books.

**Speedy settlement of Provident Fund
Account of Subscribers on their retire-
ment on superannuation.**

**Finance Department
Resolution No. PFR/1085/1207/CH,
dated 22nd November, 1985.**

- Read :**
- (1) Government Resolution, Finance Department No. PFR/1081/1057/CH, dtd. 5th January, 1982.**
 - (2) Government Circular, Finance Department, No. PFR/1085/776/CH, dt. 11th June, 1985.**

RESOLUTION

Detailed instructions and guidelines for elimination of delays in the final payment of Provident Fund balance have been issued under the orders referred to in the preamble. According to the provisions of the Bombay General Provident Fund Rules, at present the State Government employees are entitled to discontinue the subscription before six months of their retirement. This rule is however optional and not compulsory.

2. The question of simplifying the procedure for authorising the payment of G.P.F. accumulations of a Government servant retiring on superannuation immediately on the day following the date of his retirement was under consideration of Government. After careful consideration and in modification of existing rules and orders in this behalf, Government is pleased to decide that :

- i. The present procedure to ask the Government servant to apply one year in advance before the date of his retirement shall continue to be followed....
- ii. A Government servant due to retire on superannuation shall be exempted from making any subscription to the General Provident Fund during the last 3 month of his service. The discontinuance of subscription would be compulsory and not optional;
- iii. For the purpose of Deposit Linked Insurance Scheme, the Government servant would continue to be treated as a subscriber till his retirement even though recovery of subscriptions has been discontinued for the last 3 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 the additional amount as envisaged in Rules 30A of the Bombay General Provident Fund Rules.
- iv. The Government servant will make another application immediately after the last fund deduction has been made and the exemption from subscription to the fund has begun to operate, for the payment of subscription made by him the refund of instalments against advances, if any, during the periods not covered by the first application referred to at (i) above;
- v. The Accounts Officers, on receipt of the application for final payment of General Provident Fund account made by the Govt. servant one year in advance of the date on which the Government servant attains the age of superannuation, shall verify the ledger

account upto that period, and after received the second application verifying the ledger account for the remaining nine months and authorise 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;

vi. The format of application (Part-I) to be submitted by the subscriber one year in advance of the date of superannuation should be in Form 10-A or 10-B appended to G.R.F.D. No. PFR/1081/1057/CH, dt. 5-1-82 and application in (Part-II) to be submitted immediately after the last fund deduction has been made and the exemption for subscribing to the Fund has begun to operate should be in the Form as appended to this Government Resolution.

3. The main objective behind revised procedure indicated in the preceding paragraphs is to ensure timely review, recast and completion of the Provident Fund accounts by the Accounts Officer well before the date of superannuation of the subscriber. Hence as soon as Part-I of the application is received by the Accounts Officer, he must complete action in all respects including tracing and adjustments of missing credits, if any, to ensure that the Provident Fund accounts is complete and upto-date in all respects as the revised procedure indicated in the preceding paragraph will give enough time to the Accounts Officer to verify the ledger-account of the concerned Government Servant and to authorise the payment of General Provident Fund accumulations well in time so that the Government servant may receive the entire payment of General Provident fund accumulations on the date following the date of his retirement.

4. The above procedure will come into force with immediate effect.

5. The necessary amendment to the Bombay General Provident Fund Rules will be issued in due course.

PART II

(To be submitted by the subscriber immediately after the last fund deduction has been made 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 of 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

**General Provident Fund Accounts in
respect of Class-II Officers Introduction
of Pass Book system.**

**Finance Department
Resolution No. PFR-1086/218/CH,
Dated the 8th April, 1986.**

- Read :**
- (1) Government Resolution, Finance Department
No. PFR 1084/829 CH, dated the 11th April, 1985.**
 - (2) Government Corrigendum, Finance Department
No. PFR/1085/950/CH, dated the 5th August, 1985.**

RESOLUTION

Government has introduced the system of maintaining pass book for provident fund accounts of Class-III employees vide Govt. Resolution referred to in the preamble. The question of introducing system of maintaining passbook for Provident Fund Accounts for Class-II officers was under consideration. After careful consideration, Government has decided that with effect from 1-4-1986, every Heads of Offices/Department should maintain passbook of General Provident Fund Accounts of each of the Class-II Officers working under their administrative control. However, the authority vested in the Accountant General, Rajkot, for maintenance etc. of General Provident Fund Accounts of Class-II Officers will remain unchanged in all respect.

2. With a view to ensure that the introduction of passbook system for Class-II Officers is successfully carried out the following instructions should be followed by the concerned authorities and employees :

- (a) Only one copy of the Pass-Book may be maintained for the Class-II Officers. This copy of the pass book will be retained in the offices of the concerned Drawing Officer. In case of transfer of officer from one office to the other, the Drawing Officer shall forward this passbook along with the last pay certificate of the concerned officer to the Drawing Officer under whose control he has been transferred.
- (b) The pass-book shall be started from 1-4-1986. The opening balance shall be entered when the account slip for the year 1985-86 is received by the officer from the Accountant General's Office.
- (c) The other conditions as laid down in para 2(c)(d)(e)(f)(h)(i)(j) of the Government Resolution, Finance Department No. PFR/1084/829/CH, dated the 11th April, 1985, remain unchanged.

3. The Director of Accounts and Treasuries should make arrangements for making available sufficient number of blank passbooks from out of the existing stock of passbooks got printed for the Class-III employees with suitable modification, where necessary. No fresh passbook for Class-II should be got printed. He shall also make arrangements to make available blank passbooks at the District Treasuries from where each Drawing Officers can obtain the required number of passbooks for the employees under their control by placing an order. He shall also ensure that the District Treasuries possess reasonable stock of these passbooks at all times.

Speedy settlement of Provident Fund Account of subscribers on their retirement on superannuation clarification regarding.

**Finance Department
Resolution No. PFR-1086/372/CH,
Dated the 12th May, 1986.**

**Read : Government Resolution, Finance Department
No. PFR-1085/1207/CH, dated the 22nd
November, 1985.**

RESOLUTION

Under Government Resolution referred to in the preamble, it has been provided to discontinue compulsory subscription to the Provident Fund during the last three months of service of the subscribers who retire on superannuation.

2. Some points have been raised whether recovery towards refund of temporary advance is to be stopped during the period to enable the Account Officer to close the account of the concerned subscribers and whether temporary advance is to be sanctioned and permitted to be drawn during the last 3 months of service. After careful consideration Government has decided that since the purpose for compulsory discontinuance of subscription during the last three months of service is to enable the Account Officer to complete the General Provident Fund Account in order to make the final payment on the date following the date of retirement of the subscriber, recoveries towards refund of advance taken from General Provident Fund may not be made during this period. No temporary advance shall be sanctioned during the last 3 months of service in order to enable the Account Officer to complete their task of issuing authority for payment one month before retirement.

3. The above procedure will come into force with immediate effect.

4. Necessary amendment to the Bombay General Provident Fund Rules will be issued in due course.

Strike-Government Employees " Double Payment" to the employees attending their duties-during strike-Crediting 50% amount to the General Provident Fund Account Clarification regarding.

**Finance Department
Resolution No. PFR-1088/964/CH,
Dated 13th May, 1986.**

- Read :**
- (1) Government Resolution, Finance Department
No. PFR-1085/965/CH, dated the 25th July, 1985.**
 - (2) Government Corrigendum, Finance Department
No. PFR-1085/973/CH, dated the 31st July, 1985.**
 - (3) Government Resolution, Finance Department
No. PFR-1085/973/CH, dated the 2nd August, 1985.**
 - (4) Government Resolution, Finance Department
No. PFR-1085/965/CH, dated the 22nd August, 1985.**

RESOLUTION

Under the (1) Government Resolution, Finance Department No. PFR-1085/965/CH, dated the 25th July, 1985. orders have been issued for payment of the amount of 50% of the

double payment of the employees concerned in cash and 50% to be credited to the Provident Fund Account of the employees concerned and by corrigendum No. PFR-1085/973/CH, dated the 31st July, 1985 it has been provided that any subscriber may withdraw this amount of 50% double payment which was credited to P.F. without giving any specific reason for withdrawal on or after 1st April, 1986. It is further amended that other conditions otherwise applicable under the rules regarding minimum service and/or financial limit for withdrawals from the P.F. being waived for the purpose of the above withdrawal.

2. A point has been raised whether the above withdrawal (viz. 50% of double payment from G.P.F.) is to be treated as withdrawal for the purpose of incentive bonus at the rate of 1 per cent as provided under rule 13(A) of Bombay General Provident Fund Rules. The matter was under consideration of Government and after careful consideration Government has decided that the withdrawal of 50% of double payment from Provident Fund on or after 1st April, 1986 will not be treated as "withdrawal" for the purpose of earning the "Bonus" at the rate 1 per cent as provided in Rule 13(A) of B.G.P.F. Rules.

**Delegation of powers to the Secretaries
of Departments for grant of advance/
withdrawal from General Provident Fund.**

**Finance Department
Resolution No. PFR-1086-449/CH,
Dated the 14th May, 1986.**

RESOLUTION

Rule 14 of the Bombay General Provident Fund Rules provides for the grant of a temporary advance to a subscriber from the amount standing to his credit in the fund as specified in the said rule and for the purposes mentioned in the said rule. Similarly rule 15 provides for part final withdrawal from the provident fund for the purposes as specified in the said rule.

2. In order to eliminate delay in such cases it has been now decided to delegate powers to the Secretaries of the Departments to allow advance/part final withdrawal to the staff working in the Secretariat and Heads of departments, their attached and subordinate offices.

- (i) Advance for purposes other than those specified under rule 14 of the Bombay General Provident Fund Rules to the extent of 90% of the balance of the G.P.F. accumulations at the credit of the subscriber and
- (ii) Part final withdrawal upto 90% of the balance of G.P.F. accumulations at the credit of the subscriber subject to other conditions prescribed under the rule 15A and 15B of the said rules.

3. These powers may not be further delegated to the lower authorities.

4. Necessary amendment to the Bombay General Provident Fund Rules will be made in due course.

Strike - Government employees "Double Payment" to the employees attending their duties during strike Crediting 50% amount to the General Provident Fund.

**Finance Department
Resolution No. PFR-1086/UC-499/CH,
Dated the 18th May, 1986.**

- Read :**
- (1) Government Resolution, Finance Department No. PFR-1085-965-CH, dated 25th July, 1985.**
 - (2) Government Resolution, Finance Department No. PFR-1085-973-CH, dated 31st July, 1985.**
 - (3) Government Resolution, Finance Department No. PFR-1085-973-CH, dated 2nd August, 1985.**
 - (4) Government Resolution, Finance Department No. PFR-1085-965-CH, dated 22nd August, 1985.**

RESOLUTION

Government has issued orders that 50% of the amount of "Double Payment" for the month of July, 1985 and onwards should be credited to the Provident Fund Account of the concerned employees. Under Government Corrigendum, Finance Department No. PFR-1085-973-CH, dated 31st July, 1985, it has been provided that any subscriber may withdraw the amount of "Double Payment" which was credited to GPF A/c. without giving any specific ground for withdrawal on or after 1st April, 1986 and under the orders issued in G.R., F.D. No. PFR-1085-973/CH, dated the 2nd August, 1985 it has been provided to defer drawal of the remaining 50% of the "Double Payment" to the employees concerned as and when the Provident Fund account was opened.

2. It has been represented that in many cases, the Provident Fund accounts have not been opened. A question has, therefore, been raised about the repayment of this 50% deferred amount to be deposited in the Provident Fund, in case of employees whose accounts have not been opened so far.

3. After careful consideration, Government has decided that in case of the employees, in whose the remaining 50% of the amount of "Double Payment" was deferred, the payment of the "Double Payment" was deferred, the payment of the "Double Payment" may now be allowed to be drawn in cash in all such cases. Further, it is decided that the employees whose Provident Fund Account are opened; but the amount of "Double Payment" is not so far credited to their GPF account, should also be allowed to draw the amount of double payment in cash.

All the Heads of Department/Offices are requested to finalise the cases accordingly.

**General Provident Fund Account Slips
for te Year 1985-86.**

**Finance Department
Circular No. PFR-1086-1167-CH,
Dated the 18th June, 1986.**

CIRCULAR

The Annual Provident Fund slips for the year 1985-86 of the Government employees, Other than Class-IV Servants would be ready for despatch by the Accountant General, Rajkot. With a view to ensure timely despatch of slips, all the Heads of Department/Offices should furnish a statement in triplicate showing department/Office wise the names of the sibsscribers working under their control as on 1st June, 1986 together with their correct General Provident Fund Account Numbers. The Statement should contain the following details :

- (a) Name of the Subscriber.
- (b) Designation and Office in which working at present.
- (c) Separate Statement should be prepared for each index number i.e. those persons having G.P.F. A/c. number with prefix "GA" may not be mixed up with the subscriber having prefix "Medical", "P.W." etc.,
- (d) The G.P.F. Account number may be arranged in ascending order.
- (e) Separate Statement may be prepared for gazetted officers.

2. These Statement in triplicate should be sent to the office of the Accountant General, Rajkot latest by 30th June 1986. So that the Annual Accounts Slips could be despatched to the correct addresses. All the Heads of Department/Offices should see that these accounts slips are distributed to the concnered state members without delay.

3. It has been brought to the notice of the Government that last year some Heads of Department/Offices did not furnish the statement to the Accountant General's Office in time and consequently the slips of such offices could not be sent at their proper addresses.

All the Heads of Department/Offices are therefore requested to send their statement without fail to the Accountant General Rajkot in time.

Part final withdrawal from General Provident Fund for purpose of House Building.

**Finance Department
Resolution No. PFR-1086/485/CH,
Dated 26th June, 1986.**

RESOLUTION

Under Rule 15A (2) of the Bombay General Provident Fund Rules, Part-final withdrawal is permitted to a Government employee after completion of fifteen years of service for the purpose specified in the Rule. In partial modification of this Provision, Government is pleased to direct that part-final withdrawal should be allowed for the following purposes after a Government employee has completed ten years of service :

- (a) building or acquiring a suitable house or ready built flat for his residence including the cost of site ;
- (b) repaying an outstanding amount on account of loan expressly taken for building or acquiring a suitable house or ready-built flat for his residence;
- (c) purchasing a house-site for building a house thereon for his residence or repaying any outstanding amount on account of loan expressly taken for this purposes;
- (d) reconstructing or making additions or alterations to a house or a flat already owned or acquired by a subscriber;
- (e) renovating, additions or alterations or upkeep of an ancestral house at a place other than the place of duty to a house built with the assistnace of loan from Government at a place other than the place of duty;
- (f) constructing a house on a site purchased under clause(c),

2. Necessary amendment to the Bombay General Provident Fund Rules will be issued in due course.

Dispensing with the application for admission to Provident Fund.

**Finance Department
Resolution No. PFR-1088-895-CH,
Dated the 28th June, 1986.**

- Read :**
- (1) Government Resolution, Finance Department No. PFR-2475-1622-CH, dated the 23rd December, 1975.**
 - (2) Government Notification, Finance Department No. GN-26/PFR-2473-593(74)-CH, dated the 20-4-1976.**
 - (3) Government Notification, Finance Department No. GN-43/PFR-2471-962-CH, dated the 15th September, 1977.**

RESOLUTION

Under Government Resolution, referred to at (1) in the preamble, Government has dispensed with the requirement of submission of application for admision to Provident Fund by both Gazetted and Non-Gazetted Government servants. Under Rule-4 of the Bombay General Provident Fund Rules, after one year of service, all the Government servants are required to subscribe to the Fund. According to Instruction appended to the Government Resolution dated 23rd, December, 1975, the nomination is required to be obtained in the prescribed form the subscriber by the concerned Head of Office/Department while forwarding the application form for joining the fund. It has however been observed that in number of cases the nomination form

is not being forwarded alongwith the application for admission to the Fund by Heads of Departments/offices to the Accountant General, Rajkot. It has also been noticed that the nominations sent to Accounts Officer for acceptance, are not promptly scrutinised by Heads of Departments/Offices and this sometimes leads to long correspondence from the office of the Accountant General with concerned Heads of Office/Departments. This takes much time to get the wanting nominations completed in all respects or to get the deficiencies rectified before acceptance.

2. The question to simplify the procedure for submission of nomination forms for admission to the fund was under consideration. After careful consideration, Government is pleased to direct that it is the responsibility of the concerned Head of Office/Department to obtain nomination form duly scrutinised before it is sent to the Accounts Officer alongwith the application form for admission to the fund for acceptance. All the Head of Departments/Offices should ensure that the nomination submitted by a Government servant should in order and in acceptance with the Provident Fund Rules. It is the responsibility of concerned Head of Office/Department to see that defective or incorrect nomination forms should not be sent to the Account Officer. Government has also decided that the custody of nomination forms of all the Government servants both Gazetted and Non-Gazttd will be with the Accounts Officers of Accountant General's Office.

Reconciliation of discrepancies in Provident Fund Accounts maintained by Accountant General, Rajkot Branch Rajkot.

**Finance Department
Circular No. PFR-1087/81/CH,
Dated the 29th January, 1987.**

- Read.**
- (1) Government Circular, Finance Department, No. PFR-1081-370-CH, dated the 11th March, 1981.**
 - (2) Government Circular, Finance Department, No. PFR-1082-1809/CH, dated the 9th Nove. 1982.**

CIRCULAR

Under the Government Circular, Finance Department No. : PFR1082/1809/CH, dated 9th November, 1982, instructions were issued to all the Heads of Departments/Offices to depute their clerks to the office of the Accountant General, Gujarat, Rajkot at regular intervals of half yearly in February and June every year for reconciliation of discrepancies in the Provident Fund Accounts maintained by Accountant General, Rajkot.

2. The High Level Administrative Reforms Committee in his report has suggested Government to instruct all the Head Depatments and offices to reconciled the G.P.F. Accounts regularly. All the Heads of Departments/Offices are therefre requested to observe the instructions given in Government Circular No. : PFR-1082-1809-CH, Dt. 9-11-82 scrupulously.

**Introduction of Pass-Book system for
maintaining General Provident Fund
Accounts-Implementation regarding.**

**Finance Department
Circular No. PFR-1087-94-CH,
Dated the 29th January, 1987.**

- Read :
- (1) Government Resolution, Finance Department No. PFR-1073-1320-CH, dated 22nd May, 1975.
 - (2) Government Resolution, Finance Department No. PFR-1975-1578(76)-CH, dated 17th August, 1976.
 - (3) Government Resolution, Finance Department No. PFR-1081-745-CH, dated 12th November, 1981.
 - (4) Government Resolution, Finance Department No. PFR-1084-829-CH, dated 11th April, 1985.
 - (5) Government Resolution, Finance Department No. PFR-1085-950-CH, dated 5th August, 1985.
 - (6) Government Resolution, Finance Department No. PFR-1086-213-CH, dated 8th April, 1986.

CIRCULAR

Government has introduced the system of maintaining Pass Books for Provident Fund Accounts of Class-II, III and IV employees vide Government Resolutions referred to in the preamble. It has been brought to the notice of the Government that some of the offices/Departments are not preparing or maintaining the pass book regularly as per the existing orders.

2. In the Report of the High Level Administrative Committee, it has been reported that in spite of Government orders to maintain pass book for G.P.F. Account some Offices/Department have not implemented the orders as required.

3. To maintain the G.P.F. pass book as per existing order is a must and all concerned should see that the book is maintained regularly and kept upto date. All Heads of Offices/Department are once again requested to comply with the Government order. Non observance of these orders will be viewed very seriously.

**Delegation of powers to the Head of
office for grant of advance/part final
withdrawals from General Provident
Fund.**

**Finance Department
Resolution No. PFR-1087-47-CH,
Dated the 31st January, 1987.**

RESOLUTION

Rules 14 and 15 of the Bombay General Provident Fund Rules provide for the grant of a temporary advance and part final withdrawal respectively to a subscriber from the amount standing to his credit in the fund as specified in the said rules.

2. The High Level Administrative Reforms Committee had recommended to delegate these powers to avoid delay in sanctioning advance/part final withdrawals from the Provident fund to the Gazetted officers under control of Heads of Officers. The Government has accepted the recommendation and has decided to delegate these powers to the Heads of Offices under para 2 of the fifth schedule of the Bombay General Provident Fund Rules to sanction advances/part final withdrawals to the Gazetted Officers working in their offices subject to the conditions prescribed under the rules 14 & 15 of the Bombay General Provident Fund Rules.

3. The other provisions made under para 2 of the fifth schedule of the Bombay General Provident Fund rules in respect of competent authority empower to sanction advances/part final withdrawals remain unchanged.

**Payment of Interest on delayed payment
of G.P.F. Balance.**

**Finance Department
Resolution No. PFR-1087-93-CH,
Dated 7th February, 1987.**

**Read : Government Notification
No. GN-704-PFR-2485-1903-CH, dated 6-1-1971.**

RESOLUTION

Under Government Notification referred to in the preamble the General Provident Fund subscriber is paid interest at the rate of 12%. On the delayed payment of G.P.F. Balance upto 12 months. The high Level administrative Reforms committee had made certain recommendation in respect of delayed final payment of G.P.F. balance and interest thereupon. The Government has accepted the recommendation and is pleased to direct that in case final balance in the Provident Fund Account is not paid within three months of an employee's retirement, resignation, death etc. interest at the rate of 12 per cent per annum should be paid to the subscriber from the end of the third month after the Government servant ceased to be a Government servant until the date of actual payment of outstanding balance.

2. The final payment of G.P.F. accumulation should be made in time so as to avoid hardship to the subscriber. Every possible efforts should be made to expedite the payment. Disciplinary action should be taken against the officer responsible for delay.

**Delegation of Powers to the Secretaries
of Department for grant of advance/
withdrawals from General Provident
Fund.**

**Finance Department
Circular No. PFR-1086/2295/CH,
Dated the 7th February, 1987.**

**Read : Government Resolution, Finance Department
No. PFR-1086-449-CH, dated the 14th May, 1986.**

CIRCULAR

Under Rule 14 of the Bombay General Provident fund Rules a temporary advance is allowed for the purpose specified in the said Rule upto 3 months of pay or half of the amount at the credit of the subscriber in the fund whichever is less. However, under Government Resolution, Finance Department, No. PFR-1086-449-CH, dated 14th May, 1986, Government has delegated powers to the Secretaries of departments to sanction advances for purposes other than those specified under Rule 14 of the Bombay General Provident Fund Rules to the extent of 90% of the balance of the General Provident Fund accumulations at the credit of the subscribers. This creates an anomalous situation in-as-much-as under Rule 14, a limited advance is being sanctioned, whereas under G.R. referred to above, advance to the extent of 90% is being permitted. The exact scope of "Purposes other than those specified under Rules 14" is under consideration of Government sending clarification, Govt. has decided that the orders contained in G.R. dated 14th May 1986 should be held in abeyance. However, cases which are finalised, otherwise, need not be reopened.

**Computerisation of G.P.F. Accounts of
Secretariat employees**

**Finance Department
Resolution No. PFR-1087-96-CH,
dated the 13th March, 1987.**

RESOLUTION

The High Level Administrative Reforms Committee had recommended that the work of maintaining detailed provident fund Accounts should be computerised. The Govt. has accepted the recommendation and had decided that in the first instance this system shall be started as pilot run in respect of Secretariat employees.

The Government has decided to implement the same through E. D. P. (Cell) from the financial year 1987-88.

All drawing and disbursing officers of Secretariat Departments shall prepare G.P.F. Accounts Schedules in duplicate for the salaries for the month of March paid on 1st April 1987 and onwards and shall forward it with pay bills to be the pay and accounts officers, Gandhinagar. The P. A. O. Gandhinagar shall mention the voucher number and date on the schedules and shall send one copy thereof to E. D. P. Cell, Gandhinagar.

The G.P.F. Accounts will also be continued to be maintained manually and regularly by the office of the Accountant General, Rajkot.

**Rates of Compulsory subscription to
the General Provident Fund in the re-
vised scales of pay-**

**Finance Department
Resolution No. ECR-1087-18-M,
Dated the 1st June, 1987.**

**Read : Government Resolution, Finance Department,
No. PFR-1077-1497-CH, dated 22-2-1978.**

RESOLUTION

Consequent upon introduction of revised scales of pay under the Gujarat Civil Services (Revision of Pay) Rules, 1987 the question of revising the rates of compulsory subscription to the General Provident Fund has been reviewed and Government, in supersession of existing orders, is pleased to decide that the minimum revised rate of subscription per month payable by each subscriber should be 6% (six percent) of revised basic pay for compulsory subscription to the General Provident Fund with effect from 1-6-1987.

2. In the case persons who continue to draw pay in the scales of pay which prevailed prior to 1-1-86, in addition to pay in the pre-revised scales, Dearness Allowance, Additional Dearness Allowance, Ad-hoc Dearness Allowance and Interim Relief appropriate to that pay admissible under orders in existence on 31-12-1985, should also be taken into account for the purpose of these orders.

3. The necessary amendment to the Bombay General Provident Fund Rules will be made in due course.

**General Provident Fund Account Slips for
the year 1986-87.**

**Finance Department
Circular No. PFR-1087-773-CH,
Dated the 5th June, 1987.**

CIRCULAR

The Annual Provident Fund Slips for the year 1986-87 of Government employees other than Class IV Servants would be ready for dispatch by the Accountant General, Rajkot. With a view to ensure timely dispatch of slips, all the Heads of Departments/offices should furnish a statement in triplicate showing department/office-wise the names of the subscribers working under their control as on 31-5-1987 together with their General Provident Fund Account Numbers. The Statement should contain the following details :

(a) Name of the subscriber

(b) Designation and office in which working at present

(c) Separate statements should be prepared for each index number i.e. those persons having G.P.F. Account number with prefix "GA" may not be mixed up with the subscriber having prefix "Medical", or "PW" etc.

(d) The G.P.F. Account number may be arranged in ascending order.

(e) Separate statement may be prepared for Gazetted Officers.

2. These statements in triplicate should be sent to the office of the Account General, Rajkot latest by the 30th June 1987. So that the annual accounts slips could be dispatched promptly to the correct addresses. All the Heads of Departments/Offices should see that these accounts slips are distributed to the concerned staff members without delay, read from the Accountant General, Rajkot.

3. It has been brought to the notice of the Government that last year some Heads of Department, Offices did not furnish the statements to the Accountant General's office in time and consequently the slips of such offices could not be sent at their proper address. All the Heads of Departments/Offices are therefore, requested to send their statements without fail to the Accountant General, Rajkot in time.

**Finance Department
Dated the 5th June, 1987.**

NOTIFICATION

Constitution of India

No. (Gn-40) PFR-1086/1617/CH, In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules further to amend the Bombay General Provident Fund Rules, namely :-

1. The Rules may be called the Bombay General Provident Fund (Gujarat First Amendment) Rules, 1987.

2. In the Fifth Schedule appended to the Bombay General Provident Fund Rules, in the Table for the entry in column 2 against Serial No. 3, the following shall be substituted, namely :

"Gazetted as well as Non-Gazetted Government servants working under them."

Finance Department
Dated the 6-6-1987.

NOTIFICATION

CONSTITUTION OF INDIA

No. (GN-42)/PFR-1086-956-CH,- In exercise of the powers conferred by the proviso to articles 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules further to amend the Contributory Provident Fund Rules (Bombay), namely:

1. (1) These rules may be called the Contributory Provident Fund (Bombay) (Gujarat Third Amendment) Rules,
- (2) They Shall come into force with effect from the date of issue.
2. In the Contributory Provident Fund Rules (Bombay), rule 11-A shall be deleted .

**Payment of interest on delayed payment
of G.P.F. Balance**

Finance Department
Resolution No. PFR-1087-U.O.-664-CH,
Dated the 17th August, 1987.

Read : Government Resolution Finance Department
No. PFR-1087-93-CH, dt. 7-2-1987.

RESOLUTION

Under Government Resolution referred to in the preamble, interest on delayed payment of G.P.F. Balance is made payable until the date of actual payment of outstanding balance. After careful consideration, Government has decided to modify this provision as under :

The interest on delayed payment of G.P.F. Balance should be paid until the authority for payment of G.P.F. balance including interest is given by the competent authority.

2. These orders are made effective from 7-2-1987.

**Advance/Part Final withdrawal from the
General Provident Fund for purpose of
Life time motor vehicle tax.**

Finance Department
Resolution No. PFR-1087/U.O.-824-CH,
Dated 3rd September, 1987.

RESOLUTION

Under the provisions of Rule 14 and 15-A of the B.G.P.F. Rules and Rule No. 12 and 14-A of the C.P.F. Rules the subscribers are allowed the advances for the purposes mentioned therein. After careful consideration, Government is pleased to decide that the advance /part final withdrawal under the above rules should be sanctioned to meet the expenses incurred for the purpose of life time motor vehicle tax.

This facility may also be allowed where an employee already has a car/scooter and has to pay motor vehicle tax in lumpsum.

**Payment of interest on delayed payment
of G.P.F. Balance.**

**Finance Department
Corrigendum No. PFR-1887-1583-CH
dated 27th November, 1987.**

**Read : Government Resolution, Finance Department
No. PFR-1087-98-CH dated the 7th February,
1987.**

CORRIGENDUM

Please read the words of such amount becoming payable " for the words of an employees retirement resignation, death etc. "appearing in the line No. 9 and of the words " the amount become payable" for the words after the Government Servant ceases to be a government servants" appearing in line No. 13 of the G.R. referred to in the preamble.

**Computerisation of G.P.F. Accounts of
Secretariat Employees.**

**Finance Department
Resolution No. PFR-1088-33-CH
dated the 29th March 1988,**

Read : G.R.F.D. No. PER-1087-96-CH- dt. 13-3-87.

RESOLUTION

As per the instructions given in G.R.F.D. cited in the preamble all the Drawing and Disbursing Officers of Secretariat Department have to prepare G.P.F. Accounts Schedules in duplicate for the salaries for the month of march paid in 1st April 1988 and onwards, and to forward it with pay bills to the Pay and Accounts officer, Gandhinagar.

As the computerisation of G.P.F. Accounts of the Secretariat Departments have been postponed, the instruction given for sending the schedule in duplicate under G.R.F.D. dt. 13-3-87 referred to in the preamble is cancelled.

**Encashment of L.T.C. Block year 1984-87.
Withdrawal of amount from G.P.F.
Account Balance.**

**Finance Department
Resolution No. PFR-1088-452-CH,
Dated 2nd April 1988.**

Read: G.R.F.D. No. TPP-1083/1000/18/M, dt. 27-8-84

RESOLUTION

Under para 2 (8) of G.R. F.D. dt. 27-6-84 referred to in the Preamble the amount of encashment of Leave Travel Concession which was credited to the G.P. F. Account of the Subscriber could be with drawn after 1st April 1988. A Point has been raised whether this amount could be withdrawn without giving any reason.

The Government is pleased to direct that, in relaxation of Rules 14-15-of the Bombay General Provident Fund Rules, the amount of encashment of L.T.C. 1984-87, which was credited to G.P.F. could be withdrawn after 1-4-88 without giving any reasons.

**General Provident Fund Account Slips
for the year 1987-88.**

**Finance Department
Circular No. PER-1088-900-CH,
Dated the 20th June, 1988.**

CIRCULAR

The Annual Provident Fund Account Slips for the year 1987-88. of Government employees other than Class-IV servants would be ready for dispatch by the Accountant General, Rajkot. With a view to ensure timely dispatch of slips, all the heads of Departments/Offices should furnish a statement in triplicate Department/Officewise, showing names of the subscribers working under their control as on 31-5-1988 together with their General Provident Fund Account numbers. The statement should contain the following details.

- (a) Name of the subscriber.
- (b) Designation and office in which working at present.
- (c) Separate statements should be prepared for each index number i.e. these persons having GPF Accounts Number with Prefix "GA" may not be mixed up with the subscriber having prefix "Medical" or "PW" etc.
- (d) The GPF Account Number may be arranged in ascending order.
- (e) Separate statement may be prepared for Gazetted officers.

2. These statements in triplicate should be sent to the Office of the Accountant General, Rajkot latest by the 30th June, 1988. So that the Annual Accounts Slips could be dispatched promptly to the correct address. All the heads of Departments/Offices should see that these accounts slips are distributed to the concerned staff members without delay, when received from the Accountant General, Rajkot.

3. It has been brought to the notice of the Government that last year some Heads of Departments/Offices did not furnish the Statements to the Accountant General's Office in time and consequently the slips of such office could not be sent at their proper address. All the Heads of Departments/Offices are therefore, requested to send their statements without fail to the Accountant General, Rajkot in time.

**Partfinal withdrawal from Provident
Fund.**

**FINANCE DEPARTMENT
Resolution No. PFR-1088-856-CH,
Dated the 21st June 1988.**

**Read : Government Resolution, Finance Department
No. PRF-1083-1201-CH, dated 17th October, 1983.**

RESOLUTION

Under Government resolution cited in the Preamble, a Government servant who has been sanctioned house Building Advance, the limit as mentioned in proviso to Rule 15 (B) (1) of Bombay General Provident, Rules has also been indicated in para 1(1) of Government Resolution, Finance Department No. 444/1025/1571/345 (23) Dated 27th November, 1987. thus the total of part-final withdrawal from General Provident Fund as may be sanctioned under this rule and the amount of house Building Advance sanctioned under this rule and the amount of House Building Advance Sanctioned under the provision contained in Gujarat Financial Rules, 1971 shall not exceed 75 month's pay or Rs. 1,75,000/- whichever is less.

2. After careful consideration, Government has decided sympathetically that a government servant who has been sanctioned house Building Advance and part-final withdrawal from his General Provident Fund Account, the amount of house Building Advance sanctioned under the provisions contained in the Gujarat financial Rules, 1971 and when part-final withdrawal is also made from provident Fund Account, the total of both drawals should not exceed 75 month's pay (without Dearness Allowance) and it shall also be limited to Rs. 2,50,000/- instead of existing limit of Rs. 1,75,000/-

તાણાં વિભાગના તા. ૨૧-૬-૮૮ના ઠરાવના મુજબની
અનુવાદ.
ભવિષ્યનિધિમાંથી અંશતઃ આખરી ઉપાડ

તાણાં વિભાગ
ઠરાવ ક્રમાંક : પીએફઆર-૧૦૮૮-૬૫૬-ચ,
તા. ૨૧-૬-૧૯૮૮

વંચાણે લીધા : ના.વિ.નો સરકારી ઠરાવ ક્રમાંક : પીએફઆર-૧૦૮૩-૧૨૦૧-ચ,
તા. ૧૭-૧૦-૮૩.

ઠરાવ

આમુખમાં દર્શાવેલ ઠરાવ અન્વયે મકાન બાંધકામ અંગેની પેશગી મંજૂર કરવામાં આવેલ હોય તેવા સરકારી કર્મચારીઓના કિસ્સામાં સામાન્ય ભવિષ્યનિધિના નિયમ-૧૫/ખ/૧/માં દર્શાવેલા અંશતઃ આખરી ઉપાડ મર્યાદા, નાણાં વિભાગના તા. ૭-૧૧-૮૭ના ફકરા- (૧) માં દર્શાવવામાં આવેલ તે મુજબ સામાન્ય ભવિષ્યનિધિમાંથી આખરી નિયમો અન્વયે મંજૂર કરવામાં આવેલ અંશતઃ આખરી ઉપાડ અને ગુજરાત નાણાંકીય નિયમો ૧૯૭૧ અન્વયે મંજૂર કરવામાં આવેલ મકાન બાંધકામ પેશગીની રકમ ૭૫ મહિનાના પગારથી વધુ નહીં અથવા રૂ. ૧,૭૫,૦૦૦/- તે બેમાંથી ઓછી હોવી જોઈએ.

૨. પુખ્ત વિચારણાને અંતે સરકારે સહાનુભૂતિપુર્વક નિર્ણય કરેલ છે કે જે કર્મચારીને મકાન બાંધકામ પેશગી અને તેના સામાન્ય ભવિષ્યનિધિ ખાતામાંથી અંશતઃ આખરી ઉપાડ મંજૂર કરવામાં આવેલ હોય તો તે ગુજરાત નાણાંકીય નિયમ-૧૯૭૧ની જોગવાઈ મુજબ મંજૂર કરવામાં આવેલ મકાન બાંધકામ પેશગીની રકમ ભવિષ્યનિધિમાંથી કરવામાં આવતો અંશતઃ ઉપાડ એ બંને રકમનો સરવાળો ૭૫ મહિનાના પગાર (મોંઘવારી ભથ્થા સહિત) થી વધવો જોઈએ નહીં. પણ હાલના રૂપિયા ૧,૭૫,૦૦૦/-ની મર્યાદાને રૂ. ૨,૫૦,૦૦૦/-ની રકમ સુધી મર્યાદિત બનશે.

**Rectification of discrepancies in the
Provident Fund Accounts of Government
Servants**

Finance Department
Circular No. PFR-1087-UO-1-1645-CH,
Dated the 29th June, 1988.

- Read :** (i) G.R.F.D. (Govt. of Bombay) No. P.333/146035-
B.I Dated the 25th January, 1960.
(ii) G.R.F.D. No. PFR-2064-36-CH, dt. 29-3-64.
(iii) G.R.F.D. No. PFR-2064-G.I.24-CH dt. 25-5-64.
(iv) G.C.F.D. No. PFR-2066-238-CH dt. 19-3-1966.
(v) G.C.F.D. No. PFR-1081-370-CH dt. 11-3-81.
(vi) G.C.F.D. No. PFR-1082-1809-Ch dt. 9-11-82.
(vii) G.C.F.D. No. PFR-1087-81-Ch dt.29-1-87.

CIRCULAR

Government has observed that very large amount is lying under suspense accounts. Govt. has issued orders from time to time giving instructions in respect of preparing General Provident Fund Schedules and reconciliation accounts. In spite of these standing orders referred to in the preamble the amount under suspense account is increasing. To set right these suspense amounts and to credit these to the concerned subscribers accounts; Govt. hereby directs all the Heads of Departments/Offices to follow the procedure laid down in the Government orders referred to in the preamble strictly.

2. Government is also pleased to reiterate the instructions contained in Government of Bombay F.D. G.R. No. P/333/146035-B.1, dated 25-1-1960 (copy enclosed) and to decide that documentary collateral evidence furnished by the Drawing and Disbursing Officer to the effect that amount towards the subscription has been deducted from the salary of the concern subscriber shall be sufficient to credit the amount in G.P.F. Account of the subscriber.

3. After the documentary collateral evidence is furnished to the office of Accountant General, Gujarat, Rajkot, the individual subscribers' account should be completed.

4. The Drawing and Disbursing Officers should take great care while furnishing the said evidence regarding the amount to be credited to the concerned subscribers' accounts.

**Payment of interest on delayed payment
of G.P.F. Balance**

**Finance Department
Resolution No. PFR-1088-311-CH,
dated 5th August, 1988.**

- Read : (1) **Government Resolution F.D. No. PFR-1087-93-CH,
Dt. 7th February, 1987.**
- (2) **Government Corrigendum, F.D. No. PFR-1087-
1583-CH, Dt. 27th November, 1987.**

RESOLUTION

Under Government Resolution, referred to in the preamble, it has been decided to pay the interest to the G.P.F. Subscriber if the amount of G.P.F. Account balance payable to him is not paid within three months from the date of such G.P.F. Amount becomes payable. However, it has come to the notice of the Government that in the cases of superannuation Retirement, Voluntary Retirement, resignation, Removal, Dismissal and death, some of the employees/heirs of deceased Government servants do not submit their application with full details in prescribed proforma in time, with the result that final payment of G.P.F. balance cannot be paid in time. In such cases final payment of G.P.F. Balance is delayed due to non-submission of the application by the Government Servants/heirs of deceased Government servants. Hence the question, from which date the period of three months should be counted, arise. To avoid such situation Government after careful consideration, is please to clarify as under :

(i) In case of superannuation Retirement, Voluntary Retirement, Resignation, Removal and Dismissal the period of three months should be counted from the date of superannuation, Retirement/Voluntary Retirement/Resignation Removal/Dismissal. If the Application for final withdrawal is made late, it should be presumed that the subscriber requested for retention of the balance with Government and that the request was accepted. However such presumption will operate for a period not exceeding three years. No interest beyond three years will be paid if the application for final withdrawal is not made in the three years from superannuation etc.

(ii) In the cases of death, the period of three months should be counted from the date of the death of Government servant. In such cases, concerned office should get necessary application from the heirs of deceased Government servant by sending special messenger. Thereafter concerned office should after it is thoroughly checked, forward it to the office of the A.G. within a week's time.

(iii) The interest should be paid on the Residual Balance if the balance is not paid within three months from the date of superannuation, Retirement etc.

2. In order to avoid delay in such cases all the Heads of Departments and Heads of Offices are requested to follow following instructions scrupulously:

- (i) The application for final withdrawals are furnished promptly to the Office of the A.G.
- (ii) The applications for final withdrawals sent to the office of the A.G. are complete in all respects.
- (iii) The certificates are recorded after proper verifications.
- (iv) The references issued by the office of the A.G. are attended promptly.
- (v) No withdrawals are permitted after transmission of final payment application to the office of the A.G.

**General Provident Fund Account in-
respect of class-I and A.I.S. Officers
Introduction of Pass Book System.**

**Finance Department
Resolution No. PFR-1088-633-CH,
Dated the 5th December, 1988.**

- Read : (i) G.R.F.D. PFR-1084-828-CH, Dated 11-4-1985.
(ii) Govt. Corrigendum F.D. No. PFR-1085-950-CH, dt. 5-8-85.
(iii) G.R.F.D. No. PFR-1086-213-CH, Dated 8-4-1986.
(iv) G.R.F.D. No. TJR-1087-223-Z dt. 29-1-87.
(v) G.R.F.D. No. PFR-1087-2252-CH, dt. 31-1-87.

RESOLUTION

Government has introduced the system of maintaining Pass-Book for Provident Fund Accounts of class-I and AIS officers with effect from 1-4-1987. The P.A.O. Gandhinagar was given the responsibility of maintaining Pass books of class I officers of Sachivalya and A.I.S. officers serving at Gandhinagar. The P.A.O. Ahmedabad was given the responsibility of maintaining Pass-Books of all A.I.S. officers and class-I officers in the State other than those stationed at Gandhinagar vide G.R.F.D. No. PFR-1087-2252-CH dated 31-1-87 referred to in the preamble.

2. Government has reconsidered the matter and is pleased to modify the G.R.F.D. dated 31-1-1987 mentioned to in the preambles as under :

- (i) Pass-Books of the officers referred to in para 1 above will be maintained by the Drawing and Disbursing officer of the concerned officers;
- (ii) Pass-Books will be retained in the offices of the concerned Drawing and Disbursing officers.
- (iii) In the cases or transfers of officers from one office to another, the Drawing and Disbursing officer shall forward the Pass-Books alongwith the last pay certificate to the officer under whose control the transferee is posted.

**Final payment of G.P.F. balance to the
Govt. employees on retirement.**

**Finance Department
Circular No. PFR1088-1700-CH,
Dated 21st January, 1989.**

Read : G.R.F.D. No. PFR-1081-254-CH, Dated 29-1-1982.

CIRCULAR

Under the Govt. Resolution, Finance Department NO. PFR-1081-254-Ch, dated 29-1-1982, instructions were issued to all Administrative Departments/Heads of offices to furnish a list of Govt. employees who are retiring during the next financial year to the Accountant General, Rajkot latest by 30th September, of the preceeding year.

It has been reported by the A.G. Rajkot that Administrative Departments/Heads of Offices are not forwarding such information to that office. These statements will facilitate in tracing the missing credits and probable missing debits prior to retirement and timely finalisation of final payment case of G.P.F.

All the Admn. Departments/Heads of offices are again requested to observe the instructions issued in G.R.F.D. dated 29-1-1982 cited in the preamble scrupulously and to give top priority to cases of final payment of G.P.F. balance to the subscriber to avoid unnecessary hardship to them.

**Final payment of G.P.F. balance to the
Government employees.**

**Finance Department
Circular No. PFR-1089-255-CH,
dated the 8th March, 1989.**

- Read : (1) G.R.F.D. NO. PFR-1081-254-CH dated 29-1-82.
(2) G.R.F.D. No.PFR-1088-311-CH, dated 5-8-88.
(3) G.C.F.D. No. PFR-1088-1700-CH, dated 21-1-89.**

CIRCULAR

Inspite of the detailed instructions regarding final payment of G.P.F. balance to Government employees on retirement, issued in Government orders cited in the preamble. It has been brought to the notice of Government that in several cases delay has taken place in making final payment of G.P.F. balance to the subscriber due to non supply of information regarding omissions in respect of the applications forwarded to the Accountant General, Rajkot. The Accountant General has already furnished details of all these cases to the Secretaries of the concerned Deaprtments for expending compliance there of.

All Administriave Departments of Sachivalaya are again requested to ensure that applications for final payment of G.P.F. balances are complete in all respects so that there are no back reference and no delays. The infomation regarding pending cases should also be forwarded to the Accountant General, immediately.

Recovery of G.P.F. in case of re-employed Government Servants.

**Finance Department
Circular No. PFR1089-769-CH,
Dated the 29th July, 1989.**

CIRCULAR

A question has been raised whether in respect of the re-employed Government employees, the term "Pay" used in the Explanation below sub-rule (1) clause (iii) of Rule 4 of Contributory Provident Fund Rules inserted under G.N., F.D. No. (GN-40) PFR-1081/1699/CH, Dated 27th May, 1985 would exclude the cases of those who are re-employed on fixed pay or honorarium. The matter has been examined and the legal position is that looking to the rules as they stand at present, the term "pay" necessarily includes the fixed salary or honorarium paid to the re-employed Government employee or officer. This position is brought to notice for information and guidance of all concerned.

**FINANCE DEPARTMENT
Notification
Dated the 27th December, 1989.**

CONSTITUTION OF INDIA

No. (GN-55)-PFR-1089-322-CH, -In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules further to amend the Bombay General Provident Fund Rules, namely:

1. (1): These rules may be called the Bombay General Provident Fund (Amendment) Rules, 1989.

2. In the Bombay General Provident Fund Rules in rule 10, in sub-rule (1) for clauses (b), (c) and (d) the following shall be substituted, namely:-

"(b) In the cases of all Government employees, it may be any sum expressed in whole rupees not being less than 6% of his revised basic pay according to Gujarat Civil Services (Revision of Pay) Rules, 1987".

Note : In cases of persons who continue to draw pay in the scales of pay which prevailed prior to 1st January 1986, in addition to pay in the pre-revised scale, dearness allowance, additional dearness allowance, interim relief appropriate to that pay admissible under orders in existence on 31st December, 1985 shall also be taken in to account for the purpose of these rules".

Partfinal Withdrawal from Provident Fund.

**Finance Department
Resolution No. PFR/1090/258/CH,
Dated the 3rd February, 1990.**

Read : G.R., F.D. No. PFR-1088-656-CH, Dated the 21st June, 1988.

RESOLUTION

In partial modification of the Government orders cited in the preamble, Government has decided that a Government employee who has been sanctioned House Building Advance and partfinal withdrawal from his General Provident Fund Account, the amount of House Building Advance sanctioned under the provisions contained in the General Fund Rules, 1971 and When partfinal withdrawal is also made from Provident Fund Account, the total of both withdrawal should not exceed 75 months pay (With Dearness Allowance) and it shall also be limited to Rs.2,50,000/- However in the case of partfinal withdrawal from General Provident Fund Account for the house building purpose, as mentioned above such withdrawal shall be sanctioned in such a way that 25% of the balance in the General Provident Fund Account shall remain in credit.

**General Provident Fund Accounts slips
for the year 1989-90.**

**Finance Department
Circular No. PFR-1090-1034(i)-CH,
Dated 22nd August, 1990.**

CIRCULAR

The Annual Provident Fund Account slips for the year 1989-90 of Govt. employees other than class IV servants would be ready for despatch by the A.G. Rajkot soon. With a view to ensure timely despatch and delivery of slips, all the Heads of Departments/Offices should furnish to the A.G. Rajkot a statement in triplicate officewise, giving the following information in respect of the subscribers working under their control as on 15-7-90.

- (a) Name of the subscriber :
- (b) Designation and office in Which working at present :
- (c) Separate statements should be prepared for each index number i.e. those persons having G.P.F. Account Number with prefix "GA" may not be mixed up with the subscriber having prefix "Medical" or "PW" etc.
- (d) The G.P.F. Account Number may be arranged in ascending order.
- (e) Separate statement may be prepared for Gazetted Officers.

2. These statements in triplicate should be sent to the office of the A.G. Rajkot latest by the 31st August 1990 so that the Annual Accounts slips could be despatched promptly to the correct addresses. It should be ensured that these accounts slips when received are promptly distributed to the concerned staff members.

3. One copy of the statement should be sent to the Director, Pension & Provident Fund Laikaka Estate, Khanpur Ahmedabad for information.

4. It has been brought in the notice of the Govt. that last year some Heads of Depatts/offices did not furnish the Statement to the A.G.'s office in time and consequently the slips of such officers could not be sent at their proper addresses. Care should be taken that this is not repeated. Statements should be forwarded without fail to the A.G. Rajkot in time.

**Grant of part final withdrawal from
General Provident Fund Account 12
months in advance of the date of retire-
ment on superannuation**

**Finance Department
Resolution No. PFR-1090-1031-CH,
Dated 6th November, 1990.**

RESOLUTION

Under the existing rules of General Provident Fund Rule 15-b(1)3/4 of the balance at credit of subscribers to the General Provident Funds can be sanctioned as withdrawal by the competent authority mentioned in the rules for purposes and subject to fulfilment of conditions prescribed in rule 15-A.

2. The question of allowing part final withdrawals upto 90% of the credit balance during last year of retirement of subscribers on superannuation, without linking to any purpose, in order to enable them to plan in advance the investment of his saving has been under consideration of the Government.

3. After careful consideration, Government is pleased to direct that competent authority to grant part final withdrawal under General Provident Fund Rules may now sanction part final withdrawals upto 90% of the balance at credit in case it is applied for with in twelve(12) months before retirement on superannuation. This facility will be available only once to a subscriber and will not be required to assign any reason for applying for such part final withdrawals.

4. The subscribers availing this facility shall not however, be eligible to invest the amount of such withdrawals in the new saving scheme introduced by Ministry of Finance, Department of Economic Affairs vide their Notification No. F-2/14/89-NS-II dated 7th June, 1989.

5. Necessary amendment to the Bombay General Provident Fund Rules will be made in due course.

ભવિષ્યનિધિમાંથી અંશતઃ અખરી ઉપાડ.

નાણાં વિભાગ

ઠરાવ ક્રમાંક : પીએફઆર/૧૦૯૧/૬૫૬/ચ.
૧૯મી ડિસેમ્બર, ૧૯૯૧.

- વંચાણે લીધા :
- (૧) નાણાં વિભાગનો તા. ૩-૨-૯૦નો સરકારી ઠરાવ ક્રમાંક : પીએફઆર/૧૦૯૦/૨૫૬/ચ.
 - (૨) નાણાં વિભાગનો તા. ૧૦-૬-૯૧નો સરકારી ઠરાવ ક્રમાંક : એનએનએમ/૧૦૮૮/૧૧૭૭/ઝ/૧.
 - (૩) નાણાં વિભાગનો તા. ૨૬-૬-૮૬નો સરકારી ઠરાવ ક્રમાંક : પીએફઆર/૧૦૮૮/૪૮૫/ચ.
 - (૪) નાણાં વિભાગનો તા. ૫-૮-૯૧નો સરકારી ઠરાવ ક્રમાંક : જીબીબી/૧૦૮૬/૧૬૨૭/૧૦૬૨ (૯૧)-ઝ-૧

ઠરાવ

આમુખમાં દર્શાવેલ ઠરાવ ક્રમાંક-૧ અન્વયે મકાન બાંધકામ પેશગી મંજૂર કરવામાં આવેલ હોય તેવા સરકારી કર્મચારીઓના કિસ્સામાં સામાન્ય ભવિષ્યનિધિના નિયમ ૧૫-ખ (૧)માં દર્શાવેલ અંશતઃ આખરી ઉપાડ નાણાં વિભાગના તા. ૨૭/૧૧/૮૭ના ઠરાવ ક્રમાંક : ધબપ/૧૦૮૬/૧૬૪૧/૩૫૬ (૮૭)-ઝના ફકરા ૧ (૧) માં દર્શાવવામાં આવેલ તે મુજબ મકાન બાંધકામ પેશગી તથા સામાન્ય ભવિષ્યનિધિમાંથી આ નિયમો અન્વયે મંજૂર કરવામાં આવેલ કુલ અંશતઃ આખરી ઉપાડની ભેગી રકમ ૭૫ મહિનાના પગારથી (મોંઘવારી, ભથ્થા સહિત) વધુ નહીં અથવા રૂ. ૨,૫૦,૦૦૦/- તે બેમાંથી જે ઓછું હોય તેટલી રકમની મર્યાદામાં મંજૂર કરી શકાય છે. આ રીતે અંશતઃ આખરી ઉપાડ મંજૂર કરતી વખતે કર્મચારીના ખાતામાં તેની જમા રકમના ૨૫ ટકા જેટલી રકમ જમા રહે તે રીતે અંશતઃ આખરી ઉપાડ મંજૂર કરવામાં આવે છે.

૨. નાણાં વિભાગના તા. ૨૭/૧૧/૮૭ના ઠરાવ ક્રમાંક : ધબપ/૧૦૮૬/૧૬૪૧/૩૫૬/(૮૭)-ઝ થી હાલ મકાન બાંધકામ પેશગી વધુમાં વધુ રૂ. ૧,૫૦,૦૦૦/- મળવાપાત્ર છે. તેમજ નાણાં વિભાગના તા. ૫/૮/૯૧ના ઠરાવ ક્રમાંક : જીબીબી /૧૦૮૬/૧૭૨૭/૧૦૮૨/(૯૧)-ઝ-૧ થી જેઓના મકાન બાંધકામ પેશગી મંજૂર કરવામાં આવી છે તેવા કર્મચારી/અધિકારીઓને અધિકૃત નાણાંકીય સંસ્થાઓ પાસેથી તેમને મકાન બાંધકામ પૂર્ણ કરવા માટે વધારાની લોન મેળવવા માટે તેમની મિલકત ફરી ગીરો મુકવા (Second Mortgage) મંજૂરી આપવામાં આવેલ છે. આ ઉપરાંત નાણાં વિભાગના તા. ૧૦/૮/૯૧ના ઠરાવ ક્રમાંક : એનએનએમ/૧૦૮૮/૧૧૭૭/ઝ/૧ થી મકાન બાંધકામના હેતુ માટે Cost Ceiling ની મર્યાદામાં વધારો કરવામાં આવ્યો છે અને તે ઠરાવમાં દર્શાવેલ વિવિધ કેટેગરીનાં કર્મચારી/અધિકારીઓ કેટલી કિંમતનું મકાન બાંધી શકે તેવી મર્યાદા નક્કી કરવામાં આવેલ છે.

૩. તાજેતરમાં મકાન બાંધકામની સામગ્રી તેમજ તે અંગેની મજૂરીના ભાવોમાં ખૂબ જ વધારો થયો થયો છે. તેથી સરકારી કર્મચારીઓ/અધિકારીઓ કે જેઓને મકાન બાંધકામ પેશગી મળેલ છે તેઓ પણ તેટલી રકમમાં બાંધકામ પુરું કરવા શક્તિમાન બનતા નથી અને તેથી પોતાના સામાન્ય ભવિષ્યનિધિમાંથી આ હેતુ માટે વારંવાર અંશત : આખરી ઉપાડની માંગણી કરે છે. આ સમગ્ર બાબતોને ધ્યાને લઈને આમુખમાં ક્રમાંક-૧ સામે દર્શાવેલ ઠરાવમાં રૂ. ૨,૫૦,૦૦૦/-ની મર્યાદામાં નીચે મુજબ સુધારો કરવાનું સરકાર ઠરાવે છે.

કેટેગરી	મકાન બાંધકામ પેશગી અને સામાન્ય ભવિષ્યનિધિમાંથી કરેલ અંશત : આખરી ઉપાડ બંનેની ભેગી રકમની મહત્તમ મર્યાદા
૧ જે કર્મચારીઓનો મુળ પગાર રૂ. ૧,૩૫,૦૦૦/- હોય તેઓને	રૂ. ૨,૫૦,૦૦૦
૨ જે કર્મચારીઓનો ૭૫ મુળ પગાર રૂ. ૧,૩૫,૦૦૦/-થી વધુ પરંતુ રૂ. ૨,૨૫,૦૦૦/- હોય તેઓને	રૂ. ૪,૦૦,૦૦૦
૩ જે કર્મચારીઓનો ૭૫ મુળ પગાર રૂ. ૨,૨૫,૦૦૦/- થી વધુ હોય તેઓને	રૂ. ૫,૦૦,૦૦૦

૪. ઉપર્યુક્ત મર્યાદામાં જે કર્મચારીઓ/અધિકારીઓએ મકાન બાંધકામ પેશગી અને અંશત : આખરી ઉપાડ મેળવ્યા હશે તેઓ નાણાં વિભાગના તા. ૫મી ઓગસ્ટ, ૧૯૯૧ના ઠરાવ મુજબ પોતાની મિલકત પર ફરી લોન લઈ શકશે નહીં તથા અન્ય નાણાંકીય સંસ્થાઓને બીજીવાર (Mortgage) ગીરો કરી શકશે નહીં.

૫. ઉપર્યુક્ત મર્યાદામાં અંશત : આખરી ઉપાડ મંજૂર કરતી વખતે સંબંધિત કર્મચારી/અધિકારીઓના સામાન્ય ભવિષ્યનિધિમાં જમા રકમના ૨૫ ટકા જેટલી રકમની બચત રહે તે રીતે અંશત : આખરી ઉપાડ મંજૂર કરવાનો રહેશે.

૬. આ ઠરાવ હેઠળ જે કર્મચારીઓ/અધિકારીઓને અંશત : આખરી ઉપાડ મંજૂર કરવામાં આવેલ હશે તે નાણાં વિભાગના તા. ૨૬/૬/૮૬ના ઠરાવ ક્રમાંક : પીએફઆર/૧૦૮૮/૪૮૫/૨ માં દર્શાવેલ મકાન બાંધકામને લગતા વિવિધ હેતુઓ માટે જેટલી વખત ઉપાડ કરેલ હશે તે બધી રકમ ઉપર્યુક્ત મર્યાદાને આધીન રહેશે અને તેઓને આવા હેતુઓ માટે પુનઃ અંશત : આખરી ઉપાડ કરવાની મંજૂરી આપવામાં આવશે નહીં. ઉપાડ મંજૂર કરતા સત્તાધિકારીએ આ બાબત ધ્યાને રાખી સંબંધિત કર્મચારી/અધિકારીની આ હેતુ માટેના અંશત : આખરી ઉપાડ મંજૂર કરવાના રહેશે તથા તેવા ઉપાડને મંજૂર કરતા હુકમોમાં તે મુજબનો સ્પષ્ટ ઉલ્લેખ કરવાનો રહેશે.

૭. મકાન બાંધકામ પેશગી મેળવીને તથા અંશત : આખરી ઉપાડ કરીને જે કર્મચારીઓ/અધિકારીઓએ પોતાના મકાનનું બાંધકામ પૂર્ણ કરેલ છે તેવા કર્મચારીઓ/અધિકારીઓને આ હુકમો હેઠળ અંશત : આખરી ઉપાડ મંજૂર કરી શકશે નહીં. પરંતુ જેઓના મકાનનું બાંધકામ પૂર્ણ થયેલ નથી તેઓને આ હુકમોમાં દર્શાવેલ શરતો તથા મર્યાદામાં રહીને અંશત : આખરી ઉપાડ મંજૂર કરતા અધિકારી, વધારાનું અંશત : આખરી ઉપાડ મંજૂર કરી શકશે.

Finance Department
Dated 1st, January, 1992
NOTIFICATION

Constitution of India

No. (GN-50)-PFR/1087/445/CH. In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules further to amend the Bombay General Provident Fund Rules, namely :

1. These rules may be called the Bombay General Provident Fund (Gujarat Amendment) Rules, 1991.

2. In the Bombay General Provident Fund Rules (hereinafter referred to as "the said Rules"), in rule 2, in sub-rule(1) for clause (c), the following clause shall be substituted namely :

"(c) Family means :

(i) in the case of male subscriber, the wife or wives, parents, children, minor brothers, unmarried sisters deceased son's widow and children and where no parents of the subscriber is alive, a paternal grand-parent.

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance, she shall hence forth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently intimates in writing to the Account Officer that she shall continue to be so regarded.

(ii) In the case of a female subscriber, the husband, parents, children, minor brothers, unmarried, sisters, deceased son's widow and Children and where no parent of the subscriber is alive, a paternal grand parent :

Provided that if a subscriber, by notice in writing to the Account Officer expresses her desire to exclude her husband from her family, the husband shall hence forth be deemed to be no longer a member of subscriber's family in matters to which these rules relate unless the subscriber subsequently cancels such notice in writing".

3. In the said rules, in rule 7, in sub-rule (5) after clause(b), the proviso shall be deleted.

4. In the said rules, in the First Schedule.

(i) in Appendix A, under the heading "Instructions for subscriber's", in entry(b) for the definition "Family" the following shall be substituted namely :--

"Family means --

(i) In the case of a male subscriber, the wife or wives, parents, children, minor brother, unmarried sister's deceased son's widow and children and where no parents of the subscriber is alive paternal grand-parent :

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance she shall hence forth be deemed to be no longer member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently intimates in writing to the Account Officer that she shall continue to be so regarded;

(ii) in the case of a female subscriber, the husband, parents, children, minor brothers unmarried sisters, deceased son's widow and children and where no partents of the subscribers is alive, a paternal grand-parent.

Provided that if a subscriber by notice in writing to the Account Officer expresses her desire to exclude her husband from the family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently cancels such notice in writing."

(ii) In Appendix B, under the heading "Instructions for subscriber". in entry(b), for the defintion "family", the following shall be substituted, namely :

"Family means--

(i) In the case of a male subscriber, the wife or wives, parents, children, minor brothers, unmarried sisters deceased son's widow and children and where no parents of the subscriber is alive paternal grand partent :

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance she shall henceforth be deemed to be no longer member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently intimates in writing to the Account Officer that she shall continue to be so regarded;

(ii) in the case of a female subscriber, the husband, parents, children, minor brothers unmarried sisters, deceased son's widow and children and where no partents of the subscriber is alive, a paternal grand-parent.

Provided that if a subscriber by notice in writing to the Account Officer expresses her desire to exclude her husband from the family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently cancels such notice in writing."

Finance Department
Dated 1st, January, 1992.
NOTIFICATION

CONSTITUTION OF INDIA

No. (GN-51)-PFR/1087/445(i)/CH.--In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules further to amend the Contributory Provident Fund Rules, Bombay namely :

1. These rules may be called the Contributory Provident Fund Rules (Bombay) (Gujarat Amendment) Rules, 1991.

2. In the Contributory Provident Fund Rules, (Bombay) (hereinafter referred to as "the said Rules"), in rule 2, in sub-rule(1) for clause (iv), the following clause shall be substituted namely :

"(iv) Family means :

(a) in the case of male subscriber, the wife or wives, parents, children, minor brothers, unmarried sisters, deceased son's widow and children and where no parents of the subscriber is alive, a paternal grand-parent.

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance, she shall hence forth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently intimates in writing to the Accounts Officer that she shall continue to be so regarded.

(b) In the case of a female subscriber, the husband, parents, children, minor brothers, unmarried sister, deceased son's widow and children and where no parents of the subscriber is alive, a paternal grand parent ;

Provided that if a subscriber, by notice in writing to the Accounts Officer expresses her desire to exclude her husband from her family, the husband shall hence forth be deemed to be no longer a member of subscriber's family in matters to which these rules relate unless the subscriber subsequently cancels such notice in writing".

3. In the said rules, in rule 5, in sub-rule (5) after clause(b), the proviso shall be deleted.

4. In the said rules, in the First Schedule.

(i) in Appendix A, under the heading "Instructions for subscribers", in entry(b) for the definition "Family" the following shall be substituted namely :--

"Family means --

(i) In the case of a male subscriber, the wife or wives, parents, children, minor brothers, unmarried sister's deceased sons' widow and children and where no parents of the subscriber is alive a paternal grand-parent :

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance, she shall hence forth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently intimates in writing to the Account Officer that she shall continue to be so regarded;

(ii) in the case of a female subscriber, the husband, parents, children, minor brothers unmarried sisters, deceased son's widow and children and where no parents of the subscriber's is alive, a paternal grand-parent.

Provided that if a subscriber by notice in writing to the Accounts Officer expresses her desire to exclude her husband from her family, the husband shall hence forth be deemed to be no longer a member of the subscriber's family in matters to which these rules relates unless the subscriber subsequently cancels such notice in writing."

(ii) In Appendix B, under the heading "Instructions for subscriber". in entry(b), for the definition "family", the following shall be substituted, namely :--

"Family means--

(i) In the case of a male subscriber, the wife or wives, parents, children, minor brothers, unmarried sisters deceased sons' widow and children and were no parents of the subscriber is alive paternal grand parents :

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the commrity to which she belongs to be entitled to maintenance she shall hence forth be deemed to be no longer member of the subscriber's family in matters to which these rules relate unless the subscribers subsequently intimates in writing to the Accounts Officer that she shall continue to be so regarded;

(ii) in the case of a female subscriber, the husband, parents, children, minor brothers unmarried sisters, deceased son's widow and children and where no partents of the subscribers is alive, a paternal grand-parent.

Provided that if a subscriber by notice in writing to the Accounts Officer expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently cancels such notice in writing."

**Grant of part final withdrawals from
Contributory Provident Fund Account 12
months in advance from the date of
retirement on Superannuation.**

**Finance Department
Resolution No. PFR-1091-808-CH,
Dated the 2nd January, 1992.**

RESOLUTION

Under the existing rules of C.P.F. Rules, 14-B(1),3/4 of the balance of credit of subscribers to the C.P.F. can be sanctioned as withdrawal by the Competent authority mentioned in the rules for purposes and subject to fulfilment of conditions prescribed in Rule 14-A.

2. The question of allowing part-final withdrawal upto 90% credit balance during last year of retirement of subscribers on superannuation, without linking to any purpose, in order to enable them to plan in advance the investment of his savings has been under consideration of the Government.

3. After careful consideration, Government is pleased to direct that competent authority to grant partfinal withdrawals under C.P.F. Rules may now sanction part-final withdrawals upto 90% of the balance at credit in case it is applied for within twelve(12) months before retirement on superannuation. This facility will be available only once to a subscriber and will not be required to assign any reason for applying for such part-final withdrawals.

4. The subscribers availing this facility shall not however, be eligible to invest the amount of such withdrawals in the new saving scheme introduced by Ministry of Finance, Department of Economics Affairs vide their Notification No. F.2/14/89-NS II, dated 7th June, 1989.

5. Necessary amendment to the Contributory Provident Fund Rules(Bombay) will be made in due course.

શૈક્ષણિક બાબતો માટે સામાન્ય ભવિષ્યનિધિમાંથી
પેશગી/અંશત: આખરી ઉપાડ મંજૂર કરવા બાબત.

નાણાં વિભાગ

ઠરાવ ક્રમાંક : પીએફઆર/૧૦૯૧/૧૨૨૨/૨,
તારીખ : ૩૦મી જાન્યુઆરી, ૧૯૯૨.

ઠરાવ

સામાન્ય ભવિષ્યનિધિના નિયમ-૧૪ (૧) (૨-ક) (ક) (ખ) તથા નિયમ-૧૫-ક, (ક) (૨) ની જોગવાઈઓ અનુસાર ધોરણ-૧૦ અને ધોરણ-૧૨ના અભ્યાસક્રમો માટે અનુક્રમે પેશગી અને અંશત: આખરી ઉપાડ મળવાપાત્ર નથી.

૨. સામાન્ય ભવિષ્યનિધિનિયમો-૧૯૭૬માં બંધાવવામાં આવ્યાં હતા તે વખતે શિક્ષણની ૧૦ + ૨ + ૩ની પદ્ધતિ અમલમાં હતી નહીં તથા તે વખતે શિક્ષણનો વ્યાપ ઓછો હતો. હાલ ટાકતરી, ઈજનેરી તથા અન્ય ઉચ્ચ અભ્યાસક્રમમાં પ્રવેશ મેળવવા માટે મૂળ ઊંચી ટકાવારી મેળવવાની આવશ્યકતા રહેતી હોઈ અને તે માટે વધુ કોર્સોની જરૂર હોઈ તે માટેના ખર્ચને પહોંચી વળવા માટે કર્મચારી મંડળોએ આ હેતુ માટે પેશગી/અંશત: આખરી ઉપાડ મંજૂર કરવા રજૂઆતો કરી હતી. પુનઃ વિચારણાને અંતે સરકારે નીચે મુજબ નિર્ણય કરેલ છે. :

પેશગી : હાલ વિવિધ હેતુઓ માટે ૩ મહિનાનો પગાર અથવા ફંડમાં જમા રકમની અડધી રકમ તે બેમાંથી જે ઓછી હોય તેટલી રકમની પેશગી મળવાપાત્ર છે. ધોરણ-૧૦ અને ૧૨માં અભ્યાસ કરતાં બાળકોના વાલી/કર્મચારીઓને હાલની ઉપર દર્શાવેલ મર્યાદામાં પેશગી મંજૂર કરી શકશે.

અથવા

અંશત : આખરી ઉપાડ : ધોરણ-૧૦ અને ૧૨માં અભ્યાસ કરતાં બાળકોના વાલી કર્મચારીઓને અનુક્રમે રૂપિયા ૫,૦૦૦/- અને રૂપિયા ૧૦,૦૦૦/-ની મર્યાદામાં અંશત: આખરી ઉપાડ મંજૂર કરી શકાશે.

૩. ઉપર મુજબની પેશગી અથવા અંશત: આખરી ઉપાડ સંબંધિત સક્ષમ અધિકારી, હાલના નિયમો અને બીજી શરતોને આધિન મંજૂર કરી શકશે.

૪. આ હુકમો ૧૯૮૧-૮૨ના શૈક્ષણિક વર્ષથી અમલી બનશે એટલે કે જે કર્મચારીઓ/અધિકારીઓના બાળકો ૧૯૮૧-૮૨ના શૈક્ષણિક વર્ષમાં ધોરણ-૧૦ અથવા ધોરણ-૧૨માં અભ્યાસ કરતાં હશે તેઓને પણ ઉપર મુજબ પેશગી અથવા અંશત: આખરી ઉપાડ મંજૂર કરી શકાશે.

૫. સામાન્ય ભવિષ્યનિધિના સંબંધિત નિયમોમાં હવે પછી જરૂરી સુધારા કરવામાં આવશે.

સામાન્ય ભવિષ્યનિધિમાં ફાળવેલી કપાત બાબતે મળતર
અંગે સ્પષ્ટતા...

નાણાં વિભાગ

સરકારી ઠરાવ ક્રમાંક : પીએફઆર/૧૦૯૨/યુએ-૪૩૧-૨,
તારીખ : ૨૯મી ઓગસ્ટ, ૧૯૯૨.

સંકલ્પ : નાણાં વિભાગના સરકારી ઠરાવ ક્રમાંક : ઈસીઆર/૧૦૮૭/
૧૮/મ. તારીખ ૧-૬-૮૭.

ઠરાવ

મુંબઈ સામાન્ય ભવિષ્યનિધિના નિયમોના નિયમ-૧૦ (૧) (ખ) અને (ગ) તેમજ નાણાં વિભાગના તારીખ ૧-૬-૧૯૮૭ના સંદર્ભિત ઠરાવની જોગવાઈ અનુસાર કર્મચારીઓ સામાન્ય ભવિષ્યનિધિમાં લઘુત્તમ કપાત તેના મૂળ પગારના ૬ % જેટલી કરાવવી ફરજિયાત છે. જ્યારે મહત્તમ કપાત તેના મળતર જેટલી કરાવી શકે છે. "મળતર" અંગે સામાન્ય ભવિષ્યનિધિ નિયમ-૨ (૧) (ખ) માં આપેલ વ્યાખ્યા લક્ષમાં લેતાં ફરજ ઉપર હોય તેવા કર્મચારીના કિસ્સામાં જી.પી. ફંડમાં મહત્તમ કપાત તેના મૂળ પગાર જેટલી જ કરવી કે મળતર જેટલી કપાત કરી શકાય તે અંગે દિવા ઉભી થયેલ હોવાનું સરકારના ધ્યાન ઉપર આવેલ છે.

આ બાબતે આથી સ્પષ્ટતા કરવામાં આવે છે કે ફરજ ઉપર હોય, રજા ઉપર હોય કે ફરજ મોકુફી હેઠળ હોય તે તમામ કર્મચારીઓના કિસ્સામાં જી.પી. ફંડમાં મહત્તમ કપાત કર્મચારીના મળતર જેટલી થઈ શકશે અને આ હેતુ માટે મુંબઈ રાજ્ય સેવા નિયમોના નિયમ-૮ (૧૭) માં મળતર માટે આપેલ વ્યાખ્યા લક્ષમાં લેવાની રહેશે.

Rectification of discrepancies in the
Provident Fund Accounts of Government
employees.

Finance Department
Circular No. PFR-1092-679-CH,
Dated 15th September, 1992.

Read : Government Circular, Finance Department
No. PFR-1987-UO.-1-1645-CH, dated 29-6-1988.

CIRCULAR

Instructions have been issued from time to time to all the Heads of Departments/Offices in respect of preparing G.P.F. schedules and reconciliation of accounts. Government has again reiterated the instructions, under Government Circular, Finance Department No. PFR-1087-U.O.-1-1645-CH, dated 29th June, 1988. In spite of such instructions, it is observed that the rate of accretion of unposted items continued to be very high and such increase is due to incomplete schedules being sent by the Drawing and Disbursing Officers.

If care would have been taken by the respective Drawing Disbursing Officers to furnish all the necessary details in the GPF Schedules sent to the A.G. Office, such situation would not have arisen. Government have viewed such increase in unposted items seriously and once again direct all the Administrative Departments/Heads of the Department to issue prompt instructions to the respective DDOs. under their Administrative control to depute some responsible person with Account General Office, Rajkot to check whether there are any unposted items in the G.P.F. Accounts pertaining to their departments and if so, to furnish all the necessary details to A.G. Office to enable them to clear and adjust the unposted items. The DDOs. may also be instructed to intimate Accountant General Office in advance about such reconciliation work.

વર્ષિત ભવિષ્યનિધિમાંથી અંશતઃ આખરી ઉપાડ.

નાણાં વિભાગ

કરાવ ક્રમાંક : પીએફઆર-૧૦૯૨-૮૧૮-ચ,

તારીખ : ૨૯મી ડિસેમ્બર, ૧૯૯૨.

- વંચાણે સીધા :
- (૧) નાણાં વિભાગનો તા. ૬ ફી ડિસેમ્બર, ૧૯૮૨નું સરકારી જાહેરનામું ક્રમાંક : (અનએન-૧૪૭)-પીએફઆર-૧૦૮૨-૧૧૮૬-ચ.
 - (૨) નાણાં વિભાગનો તા. ૧૦મી સપ્ટેમ્બર, ૧૯૯૧નો સરકારી કરાવ ક્રમાંક : એનએનએમ-૧૦૮૮-૧૧૭૭-ઝ-૧.
 - (૩) નાણાં વિભાગનો તા. ૫મી ઓગસ્ટ, ૧૯૯૧નો સરકારી કરાવ ક્રમાંક : અબીબી-૧૦૮૬-૧૬૨૭-૧૦૯૨ (૯૧)-ઝ-૧.
 - (૪) નાણાં વિભાગનો તા. ૧૯મી ડિસેમ્બર, ૧૯૯૧નો સરકારી કરાવ ક્રમાંક : પીએફઆર-૧૦૯૧-૬૫૬-ચ.

કરાવ

આમુખમાં દર્શાવેલ જાહેરનામું ક્રમાંક ૧ અન્વયે મકાન બાંધકામ પેશગી મંજૂર કરવામાં આવેલ હોય તેવા સરકારી કર્મચારીઓના કિસ્સામાં વર્ષિત ભવિષ્યનિધિના નિયમ-૧૪-બ (૧)માં દર્શાવેલ અંશતઃ આખરી ઉપાડ મંજૂર કરી શકાય છે. મકાન બાંધકામ પેશગી તથા વર્ષિત ભવિષ્યનિધિમાંથી ઉક્ત નિયમો અન્વયે મંજૂર કરવામાં આવેલ કુલ અંશતઃ આખરી ઉપાડની ભેગી રકમ ૭૫મહિનાના પગારથી (મોંઘવારી ભથ્થાં સિવાય) વધુ નહીં અથવા રૂપિયા ૧,૨૫,૦૦૦/- તે ભેમાંથી જે ઓછી હોય તેટલી રકમની મર્યાદામાં આ ઉપાડ મંજૂર કરી શકાય છે. આ રીતે અંશતઃ આખરી ઉપાડ મંજૂર કરતી વખતે કર્મચારીના ખાતામાં તેની જમા રકમના ૨૫ ટકા જેટલી રકમ જમા રહે તે રીતે અંશતઃ આખરી ઉપાડ મંજૂર કરવામાં આવે છે.

૨. નાણાં વિભાગના તા. ૨૭મી નવેમ્બર, ૧૯૮૭ના ઠરાવ ક્રમાંક ધબપ/૧૦૮૬/૧૯૪૧-૩૫૬ (૮૭)-ઝ થી હાલ મકાન બાંધકામ પેશગી વધુમાં વધુ રૂપિયા ૧,૫૦,૦૦૦/- મળવાપાત્ર છે. તેમજ નાણાં વિભાગના તા. ૫મી ઓગસ્ટ, ૧૯૯૧ના ઠરાવ ક્રમાંક જીબીબી/૧૦૮૬/૧૭૨૭/૧૦૮૨/(૯૧)-ઝ-૧ થી જેઓને મકાન બાંધકામ પેશગી મંજૂર કરવામાં આવી છે તેવા કર્મચારી-અધિકારીઓને અધિકૃત નાણાંકીય સંસ્થાઓ પાસેથી તેમને મકાન બાંધકામ પૂર્ણ કરવા માટે વધારાની લોન મેળવવા માટે તેમના મિલકત ફરી ગીરો મૂકવા (Second Mortgage) મંજૂરી આપવામાં આવેલ છે. આ ઉપરાંત નાણાં વિભાગના તા. ૧૦મી સપ્ટેમ્બર, ૧૯૯૧ના ઠરાવ ક્રમાંક : એનએનએમ/૧૦૮૮/૧૧૭૭-ઝ-૧થી મકાન બાંધકામના હેતુ માટે (Cost ceiling) ની મર્યાદામાં વધારો કરવામાં આવ્યો છે અને તે ઠરાવમાં દર્શાવેલ વિવિધ કેટેગરીના કર્મચારીઓ/અધિકારીઓ કેટલી કિંમતનું મકાન બાંધી શકે તેવી મર્યાદા નક્કી કરવામાં આવેલ છે.

૩. તાજેતરમાં મકાન બાંધકામની સામગ્રી તેમજ તે અંગેની મજૂરીના ભાવોમાં ખૂબ જ વધારો થયો છે તેથી સરકારી કર્મચારીઓ/અધિકારીઓ કે જેઓને મકાન બાંધકામ પેશગી મળેલ છે તેઓ પણ તેટલી રકમમાં બાંધકામ પુરું કરવા શક્તિમાન બનતાં નથી. અને તેથી પોતાના વર્ધિત પ્રોવિડન્ટ ફંડમાંથી આ હેતુ માટે વારંવાર અંશત: આખરી ઉપાડની માંગણી કરે છે. આ સમગ્ર બાબતોને ધ્યાને લઈને આમુખમાં ક્રમાંક-૧ સામે દર્શાવેલ ઠરાવમાં રૂપિયા ૧,૨૫,૦૦૦/-ની મર્યાદામાં નીચે મુજબ સુધારો કરવાનું સરકારે ઠરાવેલ છે.

કેટેગરી	મકાન બાંધકામ પેશગી અને વર્ધિત ભવિષ્યનિધિમાંથી કરેલ અંશત: આખરી ઉપાડ બંનેની ભેગી રકમની મહત્તમ મર્યાદા.
૧ જે કર્મચારીઓને ૭૫ મુળ પગારના રૂા. ૧,૩૫,૦૦૦/- હોય તેઓને.	રૂા. ૨,૫૦,૦૦૦
૨ જે કર્મચારીઓને ૭૫ મુળ પગાર રૂા. ૧,૩૫,૦૦૦/-થી વધુ પરંતુ રૂા. ૨,૨૫,૦૦૦ હોય તેમને.	રૂા. ૪,૦૦,૦૦૦
૩ જે કર્મચારીઓનો ૭૫ મુળ પગાર રૂા. ૨,૨૫,૦૦૦થી વધુ હોય તેઓને	રૂા. ૫,૦૦,૦૦૦

૪. ઉપર્યુક્ત મર્યાદામાં જે કર્મચારીઓ/અધિકારીઓએ મકાન બાંધકામ પેશગી અને અંશત: આખરી ઉપાડ મેળવ્યા હશે તેઓ નાણાં વિભાગના તારીખ ૫મી ઓગસ્ટ, ૧૯૯૧ના ઠરાવ મુજબ પોતાની મિલકત પર ફરી લોન લઈ શકશે નહીં તથા અન્ય નાણાંકીય સંસ્થાઓને બીજીવાર (Second Mortgage) ગીરો કરી શકાશે નહીં.

૫. ઉપર્યુક્ત મર્યાદામાં અંશત: આખરી ઉપાડ મંજૂરી કરતી વખતે સંબંધિત કર્મચારીઓ/અધિકારીઓના વર્ધિત ભવિષ્યનિધિમાં જમા રકમના ૨૫ ટકા જેટલી રકમની બચત રહે તે રીતે અંશત: આખરી ઉપાડ મંજૂર કરવાનો રહેશે.

૬. આ ઠરાવ હેઠળ જે કર્મચારીઓ/અધિકારીઓને અંશત: આખરી ઉપાડ મંજૂર કરવામાં આવેલ હશે તે નાણાં વિભાગના તા. ૨૬મી જૂન, ૧૯૮૬ના ઠરાવ ક્રમાંક : પીએફઆર-૧૦૮૮-૪૮૫-અ, માં દર્શાવેલ મકાન બાંધકામને લગતા વિવિધ હેતુઓ માટે જેટલી વખત ઉપાડ કરેલ હશે તે બધી રકમ ઉપર્યુક્ત મર્યાદાને આધીન રહેશે અને તેઓના આવા હેતુઓ માટે પુન: અંશત: આખરી ઉપાડ કરવાની મંજૂરી આપવામાં આવશે નહીં. ઉપાડ મંજૂર કરતાં સત્તાધિકારીએ આ બાબતે ધ્યાને રાખી સંબંધિત કર્મચારીઓ/અધિકારીઓના આ હેતુ માટેના અંશત: આખરી ઉપાડ મંજૂર કરવાના રહેશે, તથા તેવા ઉપાડને મંજૂર કરતાં હુકમોમાં તે મુજબનો સ્પષ્ટ ઉલ્લેખ કરવાનો રહેશે.

૭. મકાન બાંધકામ પેશગી મેળવીને અંશત: આખરી ઉપાડ કરીને જે કર્મચારીઓ /અધિકારીઓએ પોતાના મકાનનું બાંધકામ પૂર્ણ કરેલ છે. તેવા કર્મચારીઓ/અધિકારીઓને આ હુકમો હેઠળ અંશત: આખરી ઉપાડ મંજૂર કરી શકાશે નહીં, પરંતુ જેઓના મકાનનું બાંધકામ પૂર્ણ થયેલ નથી. તેઓને આ હુકમમાં દર્શાવેલ શરતો તથા મર્યાદામાં રહીને અંશત: આખરી ઉપાડ મંજૂર કરતાં અધિકારી વધારાનું અંશત: આખરી ઉપાડ મંજૂર કરી શકશે.

સામાન્ય ભવિષ્યનિદિશામાં લઘુત્તમ કપાતના દરની
સુધારણાં.

નાણાં વિભાગ

સરકારી ઠરાવ ક્રમાંક : પીએફઆર-૧૦૯૩-૫૩-ચ,
તા. ૨૯મી માર્ચ, ૧૯૯૩.

ઠરાવ

નાણાં વિભાગના તા. ૧લી જૂન ૧૯૮૭ના ઠરાવ ક્રમાંક : ઈસીઆર-૧૦૮૭-૧૮-મની જોગવાઈ અનુસાર સરકારી કર્મચારીઓએ સામાન્ય ભવિષ્યનિધિમાં તેમના મુળ પગારના ૬ ટકા રકમ માસિક ફાળા તરીકે જમા કરાવવી ફરજિયાત છે. આ રકમ ઉપર જે તે વર્ષે સરકાર ઠરાવેલ દરે વ્યાજ આપવામાં આવે છે.

ઉપર્યુક્ત હુકમો થયા બાદ સરકારે લાગુ થાડેલ ઉચ્ચતર પગાર ધોરણ યોજના અને વખતોવખત કર્મચારીઓના મોંઘવારી ભથ્થામાં કરવામાં આવેલ વધારાના પરિણામે કર્મચારીઓના મળતરમાં નોંધપાત્ર વધારો થયેલ છે, આ કારણે સામાન્ય ભવિષ્યનિધિમાં જમા કરવાના ફાળાની લઘુત્તમ રકમના દરમાં ફેરફાર કરવાનો પ્રશ્ન કેટલાક સમયથી સરકારની વિચારણા હેઠળ હતો. કામજીવ્યક વિચારણાના અંતે આગામી નાણાંકીય વર્ષથી એટલે કે તા. ૧લી એપ્રિલ, ૧૯૯૩થી સરકારી કર્મચારીઓએ સામાન્ય ભવિષ્યનિધિમાં જમા કરવાના ફાળાની લઘુત્તમ રકમ તેમના મુળ પગારના ૧૦ ટકા જેટલી કરવા સરકાર આથી કરાવે છે.

વધુમાં સરકાર એમ પણ ઠરાવે છે કે, જે કર્મચારીઓ સમગ્ર વર્ષ દરમ્યાન તેમના મુળ પગારના ૧૫ ટકા કે તેથી વધુ રકમ માસિક ફાળા પેટે સામાન્ય ભવિષ્યનિધિમાં જમા કરાવે તેમને જે તે વર્ષે મળવાપાત્ર વ્યાજના સામાન્ય દર ઉપરાંત એક ટકો વધુ વ્યાજ તેમણે તે વર્ષે ભરેલ ફાળાની રકમ ઉપર પ્રોત્સાહનરૂપે આપવામાં આવશે.

એક ટકો વધુ વ્યાજની ચૂકવણી નીચેની શરતોને આધીન રહેશે.

(૧) કર્મચારીએ સમગ્ર વર્ષ દરમ્યાન દર માસે તેમના મુળ પગારના ૧૫ ટકા કે તેથી વધુ રકમની કપાત ફાળા પેટે સામાન્ય ભવિષ્યનિધિમાં જમા કરાવી હોવી જોઈએ.

(૨) કર્મચારીએ જે તે વર્ષ દરમ્યાન એક પણ વખત સામાન્ય ભવિષ્યનિધિમાંથી પેશગી કે અંશતઃ આખરી ઉપાડ મેળવેલ ન હોવો જોઈએ.

(૩) જે અધિકારીઓ રૂા. ૩૫૦૦/- કે તેથી વધુ મુળ પગાર મેળવે છે તેમના કિસ્સામાં મોંઘવારી ભથ્થાના વધારાની રકમ સામાન્ય ભવિષ્યનિધિમાં જમા કરાવવી ફરજિયાત છે. મુળ પગારના ૧૦ ટકા કે ૧૫ ટકા કપાતના હેતુ માટે આ રકમ ગણતરીમાં લેવામાં આવશે નહીં, પરંતુ તે અલગ દર્શાવવાની રહેશે અને તે ઉપર જે તે વર્ષે સામાન્ય દરે મળવાપાત્ર વ્યાજ જ ચૂકવવામાં આવશે.

(૪) નાણાં વિભાગના તા. ૬ ડી મે, ૧૯૮૨ના સરકારી ઠરાવ ક્રમાંક : પગાર-૧૧૯૨-૧૦-મ- ની જોગવાઈ અનુસાર જે કર્મચારીઓને દ્વિતીય પગાર ધોરણ મંજૂર કરવામાં આવે તેમને તે અન્વયે મળવાપાત્ર વધારાની રકમ તા. ૩૧મી માર્ચ, ૧૯૮૭ સુધી સામાન્ય ભવિષ્યનિધિમાં જમા રાખવાની થાય છે. તૃતીય પગાર ધોરણ મંજૂર થયું હોય તેવા કિસ્સામાં કર્મચારીની નિવૃત્તિ સુધી તે રકમ સામાન્ય ભવિષ્યનિધિમાં જમા રાખવાની થાય છે. ૧ રકમની ગણતરી પણ સામાન્ય ભવિષ્યનિધિમાં કર્મચારીએ જમા કરવાના ફાળાની રકમ એટલે કે મુળ પગારના ૧૦ ટકા કે ૧૫ ટકાના હેતુ માટે ગણતરીમાં લેવાની રહેશે નહીં, પરંતુ તે અલગ દર્શાવવાની રહેશે અને તે રકમ ઉપર પણ જે તે વર્ષે મળવાપાત્ર સામાન્ય દરે જ વ્યાજ ચૂકવવામાં આવશે.

આ હુકમો તા. ૧લી એપ્રિલ, ૧૯૯૩થી અમલમાં આવશે.

મુંબઈ સામાન્ય ભવિષ્યનિધિ નિયમોમાં જરૂરી સુધારો હવે પછીથી કરવામાં આવશે.

મુંબઈ સામાન્ય ભવિષ્યનિધિમાંથી અંશતઃ આખરી ઉપાડ અંગે

નાણાં વિભાગ

પરિપત્ર ક્રમાંક : પીએફઆર-૧૦૯૩-૨૭૭-ચ,
તા. ૧૦મી મે, ૧૯૯૩.

પરિપત્ર

મુંબઈ સામાન્ય ભવિષ્યનિધિના નિયમ-૧૫-ક (૧), નિયમ-૧૫-ક(૨), નિયમ-૧૫-ખ (૧)ની જોગવાઈઓ તેમજ નાણાં વિભાગ દ્વારા વખતોવખત બહાર પાડવામાં આવેલ ઠરાવ ક્રમાંક : પીએફઆર-૧૦૮૬-૪૮૫-ચ, તા. ૨૯મી જૂન, ૧૯૮૬ ઠરાવ ક્રમાંક : પીએફઆર-૧૦૯૦-૧૦૩૧-ચ, તારીખ ૬ ડી નવેમ્બર, ૧૯૮૦ તેમજ ઠરાવ ક્રમાંક : પીએફઆર-૧૦૯૦-૬૫૬-ચ, તા. ૧૯મી ડીસેમ્બર, ૧૯૮૧માંની જોગવાઈઓ અનુસાર કર્મચારી અધિકારીઓને અંશતઃ આખરી ઉપાડ મંજૂર કરવામાં આવે છે.

બચતદારના ખાતામાં રહેલ સિલકમાંથી અંશતઃ આખરી ઉપાડ મંજૂર કરવા અંગે મુંબઈ સામાન્ય ભવિષ્યનિધિના નિયમો તેમજ નાણા વિભાગના ઉપરોક્ત ઠરાવોની ઉદાર જોગવાઈઓ છતાં વહીવટી વિભાગો તરફથી કર્મચારી/અધિકારીઓને નિયમો તેમજ ઠરાવોની જોગવાઈઓમાં ફૂટફાટો મૂકી ખાસ કિસ્સામાં અંશતઃ આખરી ઉપાડ મંજૂર કરવાની દરખાસ્તો નાણા વિભાગને મોકલવાનું પ્રમાણ વધતું જાય છે. મુંબઈ સામાન્ય ભવિષ્યનિધિના નિયમો તેમજ ઠરાવોની જોગવાઈઓ ઉદાર હોવા છતાં વિભાગો દ્વારા નિયમો/જોગવાઈમાં ફૂટફાટ મૂકવા માટેની દરખાસ્તો મોકલવાના કારણે વિભાગો તેમજ નાણા વિભાગની બિનજરૂરી કામગીરી વધે છે. આ પરિસ્થિતિ નિવારવા અર્થે તમામ વહીવટી વિભાગોને નીચે મુજબની દરખાસ્તો નાણા વિભાગને ન મોકલવા માટે સૂચના આપવામાં આવે છે.

(૧) ૧૫ વર્ષની પૂર્ણ સેવાને બદલે એથી ઓછી સેવા પૂર્ણ કરેલ હોય તેવા કર્મચારીઓને અંશતઃ આખરી ઉપાડ મંજૂર કરવાની દરખાસ્તો.

(૨) ૧૦ વર્ષથી ઓછી સેવા પૂર્ણ કરેલ હોય તેવા કર્મચારીઓને મકાન બાંધકામના હેતુ માટે અંશતઃ આખરી ઉપાડ મંજૂર કરવાની દરખાસ્તો.

(૩) મુંબઈ સામાન્ય ભવિષ્યનિધિના નિયમ-૧૫-ક (૨) ના (ક) (ખ) (ગ) (ઘ) (ચ) (છ) તેમજ (જ) માં દર્શાવેલ હેતુઓ સિવાયના અન્ય હેતુઓ માટે અંશતઃ આખરી ઉપાડ મંજૂર કરવાની દરખાસ્તો.

(૪) મુંબઈ સામાન્ય ભવિષ્યનિધિના નિયમ-૧૫-ખ (૩) (ગ) હેઠળની નોંધ-૧ માં ઉલ્લેખ કર્યા મુજબ એક જ હેતુ માટે એક જ વાર અંશતઃ આખરી ઉપાડ મંજૂર કરી શકાય છે તેમ છતાં એક જ હેતુ માટે એકથી વધુ વાર અંશતઃ આખરી ઉપાડ મંજૂર કરવાની દરખાસ્તો.

(૫) વયનિવૃત્તિના કિસ્સામાં નાણા વિભાગના ઠરાવ ક્રમાંક : પી.એફ.આર.-૧૦૮૦-૧૦૩૧-ચ, તા. ૬ઠ્ઠી નવેમ્બર, ૧૯૮૦ની જોગવાઈ મુજબ વય નિવૃત્તિના ૧૨ માસ દરમ્યાન એકવાર ૮૦ ટકા રકમ મંજૂર કરેલ હોવા છતાં બીજાવાર જમા રકમના ૮૦ ટકા રકમ ઉપાડવાની દરખાસ્તો તેમજ ૮૦ ટકાથી વિશેષ રકમ અંશતઃ આખરી ઉપાડ તરીકે મંજૂર કરવાની દરખાસ્તો.

(૬) નાણા વિભાગના ઠરાવ ક્રમાંક : પી.એફ.આર.-૧૦૮૧-૬૫૬-ચ, તા. ૧૯મી ડિસેમ્બર, ૧૯૮૧માં દર્શાવ્યા મુજબ મકાન બાંધકામ પેશગી અને અંશતઃ આખરી ઉપાડ અંગેની ભેગી રકમની નકકી કરેલ મહત્તમ મર્યાદાથી વધુ રકમ મંજૂર કરવાની દરખાસ્તો.

ઉપરોક્ત સૂચનાઓનું ચુસ્તપણે પાલન કરવામાં આવે તે અંગે દરેક વહીવટી વિભાગને કાળજી લેવા જણાવવામાં આવે છે.

**Finance Department
Notification
10th May, 1993.**

CONSTITUTION OF INDIA

No. (GN 14) PFR-1090-1041-CH:-Inexercise of the powers conferred by the proviso to article 309 of the constitution of India, the Governor of Gujarat hereby makes the following rules further to amend the Bombay General Provident Fund Rules namely :

1. These rules may be called the Bombay General Provident Fund (Amemdment) Rules, 1992.
2. They shall be deemed to have come into force from the 1st January, 1990.
3. In the Bombay General Provident Fund Rules (here after referred to as "the said rules"). In Rules 30-A in paragraph 1 after the words "on the death of a subscriber" and before the words "the person entitled to receive the amount" the words "on or before 31st December, 1992 and to whom rule 30-B does not apply" shall be inserted.
4. In the said rules after rule 30-A the following shall be inserted, namely :-

"30-B Deposit linked Insurance Revised Scheme : On the death of a subscriber, the person entitled to receive the amount standing to the credit of the subscriber shall be paid by the Accounts Officer an additional amount equal to the average balance in the account during the 3 years immediately preceding the death of such subscriber subject to the conditions that-

(a) the balance at the credit of such subscriber shall not at any time during the 3 years preceding the month of death have fallen below the limits of-

(i) Rs. 12000 in the case of subscriber who has held, for the greater part of the aforesaid period of (3) three years a post of maximum of the pay scales of which is Rs. 4000 or more.

(ii) Rs. 7500 in the case of a subscriber who has held for the greater part of the aforesaid period of three years a post of the maximum of the pay scale of which is Rs. 2900 or more but less than Rs. 4000.

(iii) Rs. 4500 in the case of a subscriber who has held for the greater part of the aforesaid period of three years, a post of maximum of the pay scale of which is Rs. 1151 or more but less than Rs.2900.

(iv) Rs. 3000 in the case of a subscriber who has held for the greater part of the aforesaid period of three years a post of maximum of the pay scale of which is Rs.1151.

(b) the additional amount payable under this rule shall not exceed Rs. 30000/-.

(c) the subscriber has put in at least 5 years service at the time of his death".

અનામત સહ વીમા યોજના સૂચનાઓ

તાણા વિભાગ

પરિપત્ર ક્રમાંક : પીએફઆર-૧૦૯૩-૫૯૩-ચ,

તા. ૨૨મી ડિસેમ્બર, ૧૯૯૩.

વંચાણે લીધો : નાણાં વિભાગના જાહેરનામા ક્રમાંક : (અએન-૧૪)
પીએફઆર-૧૦૯૩-૧૦૪૧-ચ. તા. ૧૦મી મે. ૧૯૯૩

પરિપત્ર

આમુખમાં દર્શાવેલ નાણાં વિભાગના જાહેરનામાના ફકરા-૪ના સંદર્ભમાં અનામત-સહવીમા યોજના અન્વયે બચતદારના મૃત્યુ બાદ આખરી ચૂકવણા માટે અરજી એ.જી. કચેરી રાજકોટને મોકલવામાં આવે ત્યારે તે અરજી સાથે બચતદારના મૃત્યુ પહેલાના ત્રણ (૩) વર્ષ દરમ્યાન બચતદારે કયા પગાર ધોરણમાં પગાર મેળવેલ હતો તે અંગેની માહિતી એ.જી. કચેરી રાજકોટને મોકલવા આથી તમામ વહીવટી વિભાગો/કચેરીઓ/ખાતાના વડાઓને સૂચન આપવામાં આવે છે.

Finance Department

Notification

21st January 1994.

CONSTITUTION OF INDIA

No.(GN2)/PFR/10-91/UO/828/CH.-In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules further to amend the Bombay Civil Services Rules, 1959, namely:-

1. These rules may called the Bombay Civil Services (Gujarat 1st Amendment) Rules, 1994.
2. In the Bombay Civil Services Rules, 1959, in Rule 9 in clause (27), in exception 1, under the columns "New entrants" and "Others", at entries No.(x) and (xvi) respectively, the words "Manual Assistants in the Weights and Measures Section of the Department of Industries" shall be deleted.

સ્વૈચ્છિક નિવૃત્તિ લેતાં સરકારી કર્મચારી, અધિકારીઓને સામાન્ય ભવિષ્યનિધિની તેમની બચતના ૯૦ ટકા રકમનો આખરી ઉપાડ કરવા દેવા બાબત.

તાણાં વિભાગ
ઠરાવ ક્રમાંક : પીએફઆર-૧૦૯૦-૧૦૩૧-ચ,
તા. ૩૦-૩-૧૯૯૪.

ઠરાવ

સરકારશ્રીનાં નાણાં વિભાગના તા. ૬-૧૧-૧૯૯૦ના સરખા ક્રમાંકના ઠરાવથી વય નિવૃત્તિ લેતાં સરકારી કર્મચારી/અધિકારીઓને તેમની સામાન્ય ભવિષ્યનિધિ બચતના ૯૦ ટકા રકમ સુધીનો આખરી ઉપાડ તે માટેના કોઈપણ કારણો આપ્યા સિવાય આવી વય નિવૃત્તિની તારીખના અગાઉના એક વર્ષ દરમ્યાન ફક્ત એક જ વખત કરવા દેવા બાબતના હુકમો કરવામાં આવેલ છે.

૨. આવી સવલત સ્વૈચ્છિક નિવૃત્તિ લેતાં સરકારી કર્મચારી/અધિકારીઓને પણ આપવા બાબત સરકારશ્રીની વિચારણા હેઠળ હતી. સરકારશ્રીએ આ બાબતે પુખ્ત વિચારણાબાદ નિર્ણય કરેલ છે કે જે સરકારી કર્મચારી/અધિકારીઓ સ્વૈચ્છિક નિવૃત્તિ મનાટે સત્તા અધિકારીને નોટીસ આપે અને તેની ઉપર સ્વૈચ્છિક નિવૃત્તિ માટેની મંજૂરીના આદેશો થાય ત્યારબાદ સ્વૈચ્છિક નિવૃત્તિની તારીખ અગાઉના ૬૭ મહિના દરમ્યાન એક જ વખત સરકારી કર્મચારી/અધિકારી તેમની સામાન્ય ભવિષ્યનિધિની બચતના ૯૦ ટકા રકમ સુધીનો આખરી ઉપાડ તે માટેના કોઈપણ કારણો આપ્યા સિવાય કરી શકશે.

૩. સ્વૈચ્છિક નિવૃત્તિ વખતે આ મુજબ ૯૦ ટકા રકમ સુધીનો આખરી ઉપાડ લીધા બાદ કોઈક કારણોસર કર્મચારી/અધિકારી સરકારી સેવામાં ચાલુ રહે તો તેવા સંજોગોમાં તેમને ઉપર મુજબ લીધેલ ૯૦ ટકા રકમ સુધીનો આખરી ઉપાડ તેમના સામાન્ય ભવિષ્યનિધિ ખાતામાં પરત જમા કરાવવાનો રહેશે.

૪. મુંબઈ સામાન્ય ભવિષ્યનિધિ નિયમોમાં આ બાબતે હવે પછી સુધારો કરવામાં આવે છે.

સામાન્ય ભવિષ્યનિધિમાં ફાળાની મહત્તમ કપાત અંગે.

તાણાં વિભાગ
ઠરાવ ક્રમાંક : પીએફઆર-૧૦૯૪-૩૭૪-ચ,
તા. ૧-૭-૧૯૯૪.

ઠરાવ

વંચાણે લીધા : (૧) નાણાં વિભાગના ઠરાવ ક્રમાંક : ઈસીઆર-૧૦૮૭/૧૮/
મ. તા. ૧-૬-૧૯૮૭.
(૨) નાણાં વિભાગના ઠરાવ ક્રમાંક : પીએફઆર-૧૦૯૨-
૮૩૧/ચ. તા. ૨૬-૮-૧૯૯૨.

ઠરાવ

આમુખમાં દર્શાવેલ ઠરાવ ક્રમાંક : ૨ ની જોગવાઈ મુજબ સામાન્ય ભવિષ્યનિધિમાં ફાળાની મહત્તમ કપાત કર્મચારીના મળતર જેટલી થઈ શકે છે અને આ હેતુ માટે મુંબઈ મુલકી સેવાના નિયમ-૯ (૧૭)માં મળતર માટેની આપેલ વ્યાખ્યા લક્ષમાં લેવાની રહે છે. મોંઘવારી ભથ્થાંનો સમાવેશ અત્યારે મળતરમાં થતો ન હોઈ, ઉક્ત રકમ સામાન્ય ભવિષ્યનિધિમાં મહત્તમ કપાતના હેતુ માટે લક્ષમાં લેવાની નથી.

૨. પુખ્ત વિચારણાના અંતે આથી સરકારે ઠરાવેલ છે કે હવે પછીથી કર્મચારીના સામાન્ય ભવિષ્યનિધિમાં મહત્તમ કપાતના હેતુ માટે નીચે દર્શાવવામાં આવેલ સુધારેલ મળતરની વ્યાખ્યા મુજબ રકમ ગણતરીમાં લઈ શકાશે.

મળતરની વ્યાખ્યા :

“સિવાય કે અન્ય રીતે સ્પષ્ટ જોગવાઈ કરવામાં આવી હોય મળતર (Emoluments) નો અર્થ પગાર, રજાનો પગાર અથવા ફંડામેન્ટલ રુલ્સના વ્યાખ્યા મુજબનું નિવાર્દ ભથ્થું અને પગાર રજા પગાર અથવા નિવાર્દ ભથ્થું જે મળવાપાત્ર હોય તેના ઉપર મળવાપાત્ર મોંઘવારી ભથ્થું અને રાજ્યેતર સેવા અંગે મળતા પગારના સ્વરૂપના કોઈપણ પ્રકારના મહેનતાણાનો થાય છે.

૩. સામાન્ય ભવિષ્યનિધિ નિયમોમાં જરૂરી સુધારો હવે પછી કરવામાં આવશે.

Elimination of delays in the final payment of G.P.F. Balance to the subscribers, nominees or other claimants.

**Finance Department
Circular No. PFR-1094-747-CH,
Dated 23rd January, 1995.**

- Read :**
- (1) Government Circular Finance Department, No. PFR-1075-2435-CH, Dated 18-10-1975.**
 - (2) Government Resolution, Finance Department, No. PFR-1081-1057-CH, Dated 5-1-1982.**
 - (3) Government Resolution, Finance Department, No. PFR-1081-254-CH, Dated 29-1-1982.**
 - (4) Government Circular Finance Department, No. PFR-1082-1809-CH, Dated 9-11-1982.**
 - (5) Government Resolution Finance Department, No. PFR-1086-895-CH, Dated 26-6-1986.**
 - (6) Government Circular Finance Department, No. PFR-1088-1700-CH, Dated 21-1-1989.**
 - (7) Government Circular Finance Department, No. PFR-1089-255-CH, Dated 8-3-1989.**
 - (8) Government Circular Finance Department, No. PFR-1092-679-CH, Dated 15-9-1992.**

CIRCULAR

In spite of detailed instructions issued in Government orders cited in the preamble, it has been brought to the notice of Government that in many cases, delays take place in making final payment of Provident Fund balances to the subscribers, nominees or other claimants, due to non observation of the instructions. The necessity of avoiding financial hardship to subscribers and their families caused by delayed payment of Provident Fund balances needs no emphasis.

2. Accountant General's Office has reported that a large number of cases are pending with Departments of the State Government. It has suggested to work out and evolve a system whereby Drawing and Disbursing Officers are made more responsive for early compliance of the objections raised by the Accountant General. It is also observed that handing of these matters by Drawing and Disbursing Officers is not upto the mark. It is observed that Government offices still continue to overlook requirements for final payment from General Provident Fund, as a result of which the following discrepancies occur frequently :

(1) Details of Last Fund deductions (LFD) are not shown in the application for final payment.

(2) Details of withdrawals/advances taken by the subscriber during the preceding 12 months are not mentioned. Where there is doubt, details should be given for 5 years.

(3) In the case of deputationists, above details at (1) and (2) are not forthcoming from statutory Boards/Panchyats even after protracted correspondence from the A.G.s' Office. A.G.'s office has stated that there are specific instances where deputation were sanctioned and had drawn NRA/MCA advances etc. but the relevant debits were not passed on/adjusted by the Boards/Panchayats.

(4) Extra credits like LTC etc. received in GPF but not properly particularised in the application.

(5) In case of resignation of the employee, Heads of Department/Drawing and Disbursing Officers not mentioning specifically whether the resignation has been accepted, particularly in the case of doctors.

(6) Application for final payment are forwarded to the A.G. without proper scrutiny by Drawing and Disbursing Officers/Heads of Office even to the extent that the marital status of the person who claims payment on behalf of the deceased subscriber is not verified by the Drawing and Disbursing Officers/Heads of office. Non observance of the instructions/guidelines-as- prescribed in the Forms 10-A and 10-B and 10-C appended with the Government Resolution Dated 5-1-1982, causes a lot of avoidable correspondence and consequent delay in settling family pension cases.

3. In case of death of subscriber. A.G.'s office has found that while filing of the prescribed Form, the following discrepancies are noticed -

(a) Details of family members at the time of death are not given alongwith their details regarding age, sex, relationship etc.

(b) Sometimes death certificate are not attached.

(c) Before submitting the application for final payment, on behalf of the deceased, the Drawing and Disbursing Officer/Heads of Offices should satisfy themselves that the beneficiaries according to the nomination are one and the same. This would obviate the need to make references to the Drawing and Disbursing Officers/Heads of Office.

(d) It often becomes difficult to establish the rightful claimant in case of subscriber who had died without filling revised nominations especially in Police Department. It should be ensured that in such cases, revised nominations are furnished to the A.G.'s Office.

4. A. G.'s Office has also reported that the following discrepancies have also been noticed in a number of cases :-

(1) Statements are not duly signed by Drawing and Disbursing Officers/Heads of Office.

(2) Details of last deductions, special recoveries if any, arising from the pay scales, are not shown in the form.

(3) Sometimes, place of payment is not mentioned i.e. from which treasury the applicant wants to withdraw the amount.

(4) Subscriber's signature and last address, from where he wants to draw are not attached/included.

(5) It has also been noticed that, if there is any missing credit, it should be clearly mentioned in the Form or a Statement should be attached with the Form. These Statements will facilitate in tracing the missing credits and probable missing debits prior to retirement and timely finalisation of final payment cases of G.P.F.

5. The A.G.'s Office has already furnished details of all pending cases of final payment of provident fund balances to retired employees to the Secretaries of the concerned Departments for expediting compliance thereof. All administrative Departments are again requested to ensure that wanting information regarding pending cases should be forwarded to the A.G. (A&E), Gujarat, Rajkot immediately within one month of date of this Circular.

6. All administrative Departments are, once again requested to see that applications for payment of final balances in Provident Fund Account of retiring employees are not return by the office of the A.G. Gujarat merely because of lapses mentioned in paras 2, 3 & 4 and objections/Clarifications, if any, raised/asked for by A.G.'s office are promptly settled/repied, within a period of one month.

7. The Government has viewed such lapses seriously and direct that all the Administrative Departments should nominate a liaison officer to supervise and coordinate above procedure/instructions. The name of the liaison officer should be intimated, to the A.G. Rajkot under intimation to this department, within 15 days. It would be personal responsibility of the liaison officer to ensure that prompt compliance/action is taken by the concerned Drawing and Disbursing Officers.

The Administrative Department/Heads of Departments are further directed to issue immediate instructions to the respective Drawing and Disbursing Officers under their administrative control to ensure that, In future also; applications for final payment of G.P.F. balances are complete in all respects, so that there are no back references and no delays.

All the Administrative Department/Heads of Departments/Heads of Office are therefore again requested to observe the above instructions scrupulously and also to give "TOP MOST PRIORITY" to the cases of final payment of G.P.F. balances to the subscriber to avoid unnecessary hardship to them.

મકાનના હેતુ માટે વર્ધિત પ્રોવિડન્ટ ફંડમાંથી આખરી ઉપાડ કરવા.

નાણાં વિભાગ

**ઠરાવ ક્રમાંક : પીએફઆર-૧૦૯૫/૪૨૯(૯૫)-૨,
તારીખ : ૨૭મી જૂન, ૧૯૯૫.**

ઠરાવ

નાણાં વિભાગના તા. ૨૬-૬-૮૬ના ઠરાવ ક્રમાંક : પી.એફ.આર.-૧૦૮૬-૪૮૫-૨, થી મુંબઈ સામાન્ય ભવિષ્યનિધિ નિયમોના નિયમ-૧૫-ક (૨) માં નિર્દિષ્ટ કરેલા હેતુઓ માટે સરકારી કર્મચારીને દસ વર્ષની સેવા પૂરી કર્યે અંશતઃ આખરી ઉપાડની પરવાનગી આપવા આંશિક સુધારો કરેલ છે. સમાન પ્રકારનો સુધારો વર્ધિત પ્રોવિડન્ટ ફંડ નિયમો (મુંબઈ) ની સંબંધિત નિયમોમાં કરવાની બાબત સરકારશ્રી વિચારણા હેઠળ હતી.

વર્ધિત ભવિષ્યનિધિ નિયમો, મુંબઈના નિયમ-૧૪-ક (૨) હેઠળ, નિયમોમાં નિર્દિષ્ટ કરેલા હેતુઓ માટે સરકારી કર્મચારીને પંદર વર્ષની સેવા પૂરી કર્યે અંશતઃ આખરી ઉપાડની પરવાનગી આપેલ છે. આ જોગવાઈમાં આંશિક સુધારો કરી સરકાર ઠરાવે છે કે, અચતદાર નોકરીના દસ વર્ષ પૂરા થયા પછી, નીચેના હેતુઓ માટે અંશતઃ આખરી ઉપાડ કરી શકશે.

(ક) જગ્યાની કમિત સહિત તેના રહેઠાણ માટે તૈયાર બાંધેલ ફ્લેટ અથવા અનુકૂળ મકાનનું સંપાદન કરવા અથવા બાંધવા માટે.

(ખ) તેના રહેઠાણ માટે તૈયાર બાંધેલ ફ્લેટ અથવા અનુકૂળ મકાન સંપાદન કરવા માટે અથવા બાંધવા માટે તેણે સ્પષ્ટપણે લીધેલ લોનના ખાતે બાકી રહેતી રકમ પરત ચૂકવવા માટે ;

(ગ) તેના રહેઠાણ માટે જેની ઉપર મકાન બાંધવાનું હોય તેવી મકાનની જગ્યા ખરીદવા માટે અથવા આ હેતુ માટે તેણે સ્પષ્ટપણે લીધેલ લોનના ખાતે બાકી રહેતી રકમ પરત ચૂકવવા માટે;

(ઘ) અચતદારે સંપાદન કરેલા અથવા પોતાની માલીકીના કરેલા ફ્લેટ અથવા મકાનમાં ફેરફાર અથવા સુધારો કરવા અથવા પુનઃ બાંધકામ માટે;

(ચ) ફરજ સિવાયના સ્થે સરકારની લોનની સહાયથી બાંધેલ મકાન અથવા ફરજ સિવાયના સ્થળે વડીલોપાર્જિત મકાનના નિભાવ અથવા વધારા જીર્ણોધાર માટે;

(ઙ) ખંડ (ગ) હેઠળ ખરીદેલ જગ ઉપર મકાન બાંધવા માટે /વર્ધિત પ્રોવિડન્ટ ફંડ નિયમો (મુંબઈ) માં જડી સુધારો હવે પડી કરવામાં આવશે.

મુંબઈ જનરલ પ્રોવિડન્ટ ફંડ નિયમો અને વર્ધિત પ્રો. ફંડ
નિયમો (મુંબઈ) યાત્રાધામ પ્રવાસ માટે પેશગી.

નાણાં વિભાગ

ઠરાવ ક્રમાંક : પીએફઆર/૧૦૯૫/૭૫૩/ચ.

તારીખ : ૬ ડી સપ્ટેમ્બર, ૧૯૯૫.

ઠરાવ

મુંબઈ જનરલ પ્રોવિડન્ટ ફંડ નિયમોના નિયમ-૧૪ (ક)(દ) પ્રમાણે તેમજ વર્ધિત પ્રોવિડન્ટ ફંડ નિયમો (મુંબઈ) ના નિયમ ૧૨ (૧) (ક) (દ) પ્રમાણે હજયાત્રાના ખર્ચને પહોંચી વળવા માટે બચતદારના પ્રોવિડન્ટ ફંડમાંથી પેશગી મંજૂર કરી શકાય છે. તે જ રીતે કોઈપણ ધર્મ પાળતા અધિકારી/કર્મચારીઓને તેમના ધર્મના પવિત્રસ્થાનોની યાત્રાના હેતુ માટે તેમના ભવિષ્યનિધિ ખાતામાંથી પેશગી મંજૂર કરવા ધી ગુજરાત સચિવાલય સ્ટાફ એસોશીએશન તરફથી સરકારને રજૂઆત મળી હતી. કાળજીપૂર્વકની અને સલાનુભૂતિપૂર્વક વિચારણા બાદ સરકારશ્રી આથી ઠરાવે છે કે કોઈપણ અધિકારી/કર્મચારીને પોતાના ધર્મના પવિત્રધામની યાત્રાના હેતુ માટે નોકરી દરમિયાન એકવાર તેમના ભવિષ્યનિધિ ખાતામાંથી પ્રવર્તમાન નિયમોની જોગવાઈ અનુસાર પેશગી મંજૂર કરી શકાશે.

ઉક્ત હેતુ માટે પેશગી મંજૂર કરવા અંગેના નિયમોની અન્ય જોગવાઈઓ યથાવત રહેશે.

મુંબઈ જનરલ પ્રોવિડન્ટ ફંડ નિયમો તેમજ વર્ધિત પ્રોવિડન્ટ નિયમો (મુંબઈ) ની સંબંધિત જોગવાઈઓમાં જરૂરી સુધારો હવે પછી કરવામાં આવશે.

