

# The Orissa Gazette

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HOUSING & URBAN DEVELOPMENT DEPARTMENT

NOTIFICATION

The 15th May 2010

S.R.O.No.182/2010—Whereas, the draft of the Orissa Municipal Employees General Provident Fund Rules, 2009 was published, as required by section 392 of the Orissa Municipal Act,1950 (Orissa Act 23 of 1950), in the extraordinary issue No.1558 dated the 20th October, 2009 of the *Orissa Gazette* under the notification of the Government of Orissa in the Housing & Urban Development Department No. 25257Legis-I-16/09/HUD., dated the 19th October, 2009 as S.R.O No. 428/2009, inviting objections and suggestions from all persons likely to be affected thereby till the expiry of the period of fifteen days from the date of publication of the said notification in the *Orissa Gazette* ;

And, Whereas, no objection and suggestion has been received during the stipulated period in respect of the said draft;

Now, therefore, in exercise of the powers conferred by sub-section(1) of section 387 read with clause (vi-a) of sub-section(2) of the said section of the said Act, the State Government do hereby make the following rules, namely :—

1. Short title and Commencement :

(1) These rules may be called the Orissa Municipal Employees General Provident Fund Rules, 2010.

(2) They shall come into force on the date of their publication in the *Orissa Gazette* .

(3) They shall apply to the employees working under the Urban Local Bodies except the employees joined in their services on or after 1st day of January, 2005.

2. Definitions —(1) In these rules, unless the context, otherwise requires—

(a) "Accounts Officer" means the Officer in-Charge of the Fund of the Urban Local Body.

- (b) "Emoluments" means pay, leave salary or subsistence grant as defined in the Orissa Service Code.
- (c) "Employees" means employees of the Urban Local Bodies appointed/officiating in a time scale of pay of a temporary/permanent post under the provisions of the Orissa Municipal Act, 1950, Orissa Municipal Corporation Act, 2003 & the rules made there under prior to 1st January, 2005.

(d) "Family" means

- (i) in the case of a male subscriber, the wife and children of the subscriber and the widow and children of a deceased son of the subscriber:

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the country to which she belongs to be entitled to maintenance she 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 indicates by express notice in writing to the Accounts Officer that she shall continue to be so regarded ; and

- (ii) in the case of a female subscriber, the husband and children of the subscriber, and the widow and children of a deceased son of the subscriber:

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 formally in writing her notice excluding him;

Note I— "Children" means legitimate children.

Note II— An adopted child shall be considered to be a child when the Accounts Officer, or if any doubt arises in the mind of the Accounts Officer the Government Pleader of the district is satisfied that under the personal law of the subscriber adoption is legally recognised as conferring the status of a natural child but in this case only.

When a person has given his child in adoption to another person, if then under the personal law of the adopter, adoption is legally recognised as conferring the status of a natural child, such a child should, for the purposes of the Provident Fund Rules, be considered as excluded from the family of the natural father.

- (e) "Fund" means the General Provident Fund of the Employees of the Urban Local Body.
- (f) "Form" means the form appended to these rules.
- (g) "Government" means Government in Housing & Urban Development Department.
- (h) "Leave" means any kind of leave adopted by rules or regulations under the Orissa Municipal Act, 1950 and Orissa Municipal Corporation Act, 2003 whichever may be applicable to the subscriber; and
- (i) "Pay" means the amount drawn monthly by an employee of the Urban Local Body as—
  - (i) the pay other than special pay or pay granted in lieu of his personal qualifications which has been sanctioned for a post held by him substantively or in an officiating capacity or to which he is entitled by reason of his position in a cadre ; and
  - (ii) special pay and personal pay; and
  - (iii) any other recurring emoluments which may be specially classed as pay by the State Government.
- (j) "Special pay" means an addition of the nature of pay to the emoluments of a post or of an employee of the Urban Local Body granted in-consideration of—
  - (i) the specially arduous nature of the duties; or
  - (ii) a specific addition to the work or responsibility; or
  - (iii) the unhealthiness of the locality in which the work is performed.
- (k) "Year" means a financial year.

(2) All other words and expressions used but not defined in these rules shall have the same meaning as respectively assigned to them in the Orissa Municipal Act, 1950 and the Provident Fund Act, 1925.

### 3. Constitution of the Fund :

Every Urban Local Body shall establish and maintain the Fund of its employees. Accounts Officer of the concerned Urban Local Body shall maintain the Fund as in Appendix attached to these rules. Fund shall be maintained in rupees.

4. Subscriptions to the Fund shall be compulsory for the employees of the Urban Local Body after completion of one year continuation in service.

## 5. Nomination:

- (a) A subscriber shall, as soon as may be, after joining the Fund send to the Accounts Officer a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund, in the event of his death before that amount has become payable or having become payable, has not been paid:

Provided that if at the time of making the nomination, the subscriber has a family, the nomination shall not be in 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 Fund has been transferred to his credit in the Fund, be deemed to be a nomination in accordance with this Rule.

- (b) If a subscriber nominates more than one person under sub-rule(a) he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the fund at any time.
- (c) Every nomination shall be in such one of the forms set forth in Forms P.F.1 (A) to 1 (D) appended to these rules as is appropriate in the circumstances.
- (d) A subscriber may at any time cancel a nomination by sending a notice in writing to the Accounts Officer:  
Provided that the subscriber shall along with such notice, send a fresh nomination made in accordance with the provisions of sub-rules (a) to (c).
- (e) Without prejudice to the provisions of sub-rule (d), the subscriber shall along with every nomination made by him under this rule send to the Accounts Officer contingent notice of cancellation which shall be in such one of the Forms P.F. 2(A) and P.F. 2(B) appended to these rules as appropriate in the circumstances.
- (f) Immediately on occurrence of any event by reason of which the contingent notice of cancellation referred to in sub-rule (e) becomes operative and the nomination to which that notice relates consequently stands cancelled, the subscriber shall send to the Accounts Officer, a fresh nomination made in accordance with the provision of sub-rules (a) to (c).

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

(h) Nothing in sub-rules (a) to (c) shall be deemed to invalidate or to require the replacement by a nomination thereunder of a nomination duly made before and subsisting before these rules have come into force:

Provided that in respect of every such nomination, the subscriber shall as soon as may be after these rules have come into force, send to the Accounts Officer a contingent notice of cancellation in such one of the Forms P.F. 2 (A) and P.F. 2(B) appended to the rules as appropriate in the circumstances.

(i) When a nomination purports to leave any amount other than to a member or members of the subscriber's family, the Accounts Officer shall call upon the subscriber to state whether she or he has family or not and if it is found that she or he has a family, the nomination made by the subscriber in favour of other than family member shall not be accepted. A nomination becomes operative only on its being accepted by the Accounts Officer.

(j) The Accounts Officer shall attach to the statement of account referred to in sub-rule(c) on enquiry whether the subscriber—

(i) desires to make any alteration in any nomination made under sub-rule-(a); and

(ii) has acquired a family in cases where the subscriber has made no nomination in favour of a member or members of his family.

(k) The Accounts Officer shall cause to be kept a register of subscribers to the Fund and their nominees in Form P.F. 9 appended to these rules. Another copy of nomination shall be pasted in the Service Book.

#### 6. Subscriber's Accounts and Realisation of Subscriptions :

(a) An account shall be opened in the name of each subscriber and every subscriber shall subscribe monthly to the Fund when on duty or may, at his option, subscribe during leave. Elect to subscribe or not during the leave shall be communicated to the Accounts Officer in writing. But on drawal of the leave salary his subscription shall be deducted from the same:

Provided that no subscription shall be made at the time of suspension but on reinstatement after a period of suspension, shall be allowed the option of paying in one lumpsum or instalment any sum not exceeding the maximum amount of arrear subscription.

(b) The amount of subscription shall be fixed by the subscriber himself subject to the following conditions:-

(i) It shall be expressed in whole rupees.

(ii) It shall be not less than 10% of the Basic Pay of the subscriber and not more from his Basic Pay in any case.

(c) If the amount of subscription payable contains a fraction of a rupee, it shall be rounded to the nearest whole rupee, ½ (fifty paise) counting as the next higher rupee.

(d) The amount of subscription so fixed may be reduced at any time during the course of the year or may be enhanced twice during the course of the year :

Provided that the amount of subscription shall not be reduced to so as to become less than the minimum prescribed in sub-rule 6(b) (ii):

Provided further that if a subscriber is on duty for a part of a month and on leave for the remaining part of that month and if he has elected not to subscribe on leave, the amount of the subscription payable shall be proportionate to the number of days spent on duty in the month.

7. (a) Subscriptions due shall be deducted monthly from the establishment pay bills and the deductions shall be adjusted to the credit of the General Provident Fund Accounts.

(b) A subscriber shall not subscribe to the Fund during the last four months of his service prior to the date of his retirement on superannuation.

8. The amount so credited shall after the close of each month be pasted in a Provident Fund ledger in Form No. P.F 5 to be kept in the office of the Urban Local Body.

9. The amounts deducted from the pay bills as Provident Fund deductions and other sums relating to the Provident Fund shall be deposited in the account allotted to the subscriber. Every Urban Local Body shall open an account in the name of each subscriber and each subscriber will be allotted with separate account number. The amount deducted from the monthly salary of the subscriber will be deposited in the account of subscriber concerned. The entire contribution towards Fund shall be deposited not later than the seventh day of the month following the month to which the contributions relate. The defaulting Urban Local Bodies shall pay interest @ 18% per annum for the period of default, on the amount.

10. (a) The entire contribution towards the Fund shall be invested as early as possible in any of the Nationalised Banks within the jurisdiction of the concerned Urban Local Bodies which will give maximum interest.

(b) The Provident Fund amount as a loan to the Urban Local Body shall not be permissible nor shall the amount be drawn upon for any purpose other than for which the Fund is constituted.

11. The account opened in the name of each subscriber shall show—

- (a) the amount of his subscription with interest thereon,
- (b) the amount of all advances and withdrawals made by him from his GPF account.

12. Interest:

(a) Subject to the provision of rule 4, the Accounts officer shall pay, on the amount standing to the credit of each subscriber, interest at such rate as admissible to the subscribers of the General Provident Fund for the service under the Government of Orissa.

(b) Interest shall be credited on the last date of each year in the following manner: —

- (i) on the amount at the credit of a subscriber on the last date of the preceeding year, less any sums withdrawn during the current year interest for 12 months;
- (ii) on sums withdrawn during the current year interest from the beginning of the current year up to the last date of the month preceeding the month of withdrawal;
- (iii) on all sums credited to the subscriber's account after the last day of the preceeding year interest from the date of deposit up to the last day of the current year; and
- (iv) if the total amount of interest contains a fraction of a rupee it shall be rounded to the nearest whole rupee (fifty paise counting as the next higher rupee).

(c) For the purposes of this rule the date of deposit shall, in the case of recoveries from emoluments be deemed to be the first day of the month in which they are recovered and in the case of amounts forwarded by the subscriber, shall be deemed to be the first day of the month of receipt if they are received by the Accounts Officer before the fifth day of the month or if they are received on or after the fifth day of that month date of deposit shall be from the first day of the next succeeding month.

(d) In addition to any amount to be paid under rule 22 interest thereon up to the end of the month preceeding that in which payment is made or upto the end of the sixth month after the month in which such amount becomes payable whichever of these period be less, shall be payable to the person to whom such amounts are to be paid.

(e) When the amount standing to the credit of a subscriber has been transferred to the Urban Local Body from another local authority under rule 19, interest shall be credited by the Urban Local Body to the account of the subscriber on the amount so transferred from the date subsequent to that for which interest has been credited by the local authority from which the subscriber was transferred.

13. Prohibition from attachment:

The amount standing to the credit of a subscriber in his Provident Fund account shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or order of any civil, revenue or criminal Court in respect of any debt or liability incurred by the subscriber and neither the Official Assignee nor any receiver appointed under any law for the time being in force shall be entitled to, or have any claim on such amount.

14. Advances:

(a) The Competent Authority may at his discretion grant temporary advances to a subscriber from the amount standing at his credit in his Provident Fund account subject to the following conditions :-

(1) The subscriber shall satisfy the Sanctioning Authority that his pecuniary circumstances justify the grant of the advance and that the advance will be expended on the following object or objects and not otherwise—

(i) to pay expenses incurred in connection with the prolonged illness of the subscriber or any person actually dependent on him;

Note: An advance is permissible to meet the expenses on account of 'confinement'

(i) in case necessitating prolonged medical attention, prolonged stay in a hospital, or protracted treatment and

(ii) in other circumstances involving expenditure disproportionate to the subscriber's income.

(ii) to pay for the overseas passage for reasons of health or education of the subscriber or any person actually dependent on him; and

(iii) to pay obligatory expenses on a scale appropriate to the subscriber's status which by customary usage the subscriber has to incur in connection with marriages, funerals or other ceremonies of persons actually dependant on him.



(2) The advance shall in no case exceed the amount of subscription and interest thereon standing to the credit of the subscriber in his Provident Fund Account at the time when the advance is granted.

(3) The Sanctioning Authority shall record in writing the reasons for granting advance.

(b) In fixing the amount of an advance the Sanctioning Authority shall pay due regard to the amount at the credit of the subscriber in his Provident Fund Account.

(c) No temporary advance shall be granted to a subscriber during the last four months of his service before the date of his retirement on superannuation.

(d) Advance from the Fund can be sanctioned only once in every six months i.e. twice in any financial year.

15. An advance shall not, except for special reasons to be recorded in writing, and except with the special sanction of the Sanctioning Authority, exceed three months' pay or half the amount of subscription and interest thereon standing to the credit of the subscriber in his Provident Fund Account, whichever is less.

16. (a) The temporary and the non-refundable advances from the Fund shall be sanctioned by the competent authority as in specified in Appendix.

Note: — The amount required for payment of advances shall be withdrawn from the amounts deposited in the Nationalised Bank under this rule.

(b) A subscriber who has already drawn or may draw in future an advance under Rule 14 for any of the purposes specified under sub-rule(a), may convert, at his discretion by written request addressed to the Account Officer through the sanctioning authority, the balance outstanding against him into a final withdrawal after completion of twenty years of service (including broken period of service, if any) or within ten years of retirement on superannuation whichever is earlier.

17. Recovery Of Advance:

(a) An advance shall be recovered from the subscriber in such number of equal monthly instalments as the Sanctioning Authority may direct; but such number shall not be less than Twelve, unless the subscriber so elects, or in any case more than Forty-Eight. A subscriber may, at his option, make repayment in a smaller number of instalments than that specified. Each instalment shall be a number of whole rupees, the amount of the advance being raised or reduced if necessary, to admit fixation of such instalments.

(b) Recovery shall be made in the manner provided in rule 7(a) for the realisation of subscriptions and shall commence with the issue of pay for the month following the one in which the advance was drawn. Recovery shall not be made while the subscriber is on leave or in receipt of subsistence grant unless the subscriber has expressed his intention or otherwise and may be postponed during the recovery of an advance of pay granted to the subscriber.

(c) If more than one advances have been made to a subscriber each advance shall be consolidated for the purpose of recovery and instalments shall be fixed with reference to the consolidated amount.

(d) Recoveries made under this rule shall be credited as they are made to the account of the subscriber in the Fund and no interest shall be payable in respect of the advances made under these rules.

(e) The Accounts Officer shall cause to be kept a register of temporary advances and their recoveries in Form P.F. 10 appended to these rules.

#### 18. Closing of Account and Final Payments:

The account of each subscriber shall be closed—

(a) When he is dismissed from the service or removed or called upon to resign on account of misconduct or inefficiency or resigns without notice or permission or in the case of a person appointed on probation if he is not confirmed at the end of the probation period; or

(b) When he retires from service or when his services are dispensed with owing to the reduction of establishment or when he becomes incapable of contributing to the Fund by reason of his having been reduced to non-qualifying service or by reason of his permanent transfer from qualifying to non-qualifying service, or when he is permitted to resign under any circumstances other than those mentioned in sub-rule(a) of this rule; or

(c) When he dies :

19. When on transfer a subscriber takes service under another Local Authority, the amount at his credit in the Fund of the former body shall be transferred to the Fund of the later, together with interest thereon till the date of actual transfer. Such transfer shall be effected at the earliest possible date, provided that it shall be so arranged that there should be no loss of interest to either of the Local Authorities. The Accounts Officer shall make arrangements for the transfer of Funds and Accounts.

20. (a) When the account of a subscriber is closed, the amount deposited by him as subscription with interest there on shall be paid to him by the Accounts Officer after careful scrutiny, subject to audit in the usual course along with the monthly account.

(b) Subscriptions payable under the rule which are not claimed within six months shall be transferred to the head 'deposits' and dealt with under the rules applicable to 'deposits' generally. In the case of a subscriber's death the six months shall be calculated from the date on which a registered notice is sent in Form P.F.4 appended to these rules to the person or persons specified in the nomination referred to in rule 5.

(c) If the recoveries to be made from a subscriber under these rules have not been ascertained on the date of closure of his account under rule 18 and delay in payment is caused thereby, interest shall be allowed to the subscriber until he is given intimation that the recoveries to be made from him have been ascertained and that he may receive payment of the amount due to him. No interest shall be payable after the date on which intimation is sent to the subscriber.

21. Subject to any deduction under the rule on the death of a subscriber before he quits the service—

(a) When the subscriber leaves a family—

(i) if a nomination made by a subscriber in accordance with the provisions of rule 5 in favour of a member or members of his family subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates shall become payable to his nominee or nominees in the proportion specified in the nomination;

(ii) if no such nomination in favour of a member or members of the family of the subscriber subsists or if such nomination relates only to a part of the amount standing to his credit in the fund the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall, notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family become payable to the members of his family in equal shares: —

Provided that no share shall be payable to—

- (1) sons who have attained majority under law;
- (2) sons of a deceased son who have attained majority under law;
- (3) married daughters whose husbands are alive;
- (4) married daughters of a deceased son whose husbands are alive;

Provided further that the widow and the child or children of a deceased son shall receive the share which that son would have received if he had survived the subscriber and distribute among them in equal parts.

(b) When the subscriber leaves no family and if a nomination made by him in accordance with the provisions of rule 5 in favour of any person or persons subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates shall become payable to his nominee or nominees in the proportion specified in the nomination.

Explanation— When the subscriber leaves no family and no nomination made by him in accordance with the provisions of rule 5 subsists or if such nomination relates only to part of the amount standing to his credit in the fund the relevant provisions of clause (b) and of sub-clause (ii) of clause (c) of sub-section (1) of section 4 of the Provident Funds Act, 1925 are applicable to the whole amount or the part thereof to which the nomination does not relate.

Note-1 Payment of Provident Fund money due to a minor beneficiary of a deceased subscriber may be made to the guardian nominated by the subscriber in the declaration made under the rules in force, if such declaration continues to be valid under rule 5. When the subscriber has not nominated a guardian, a guardian appointed by the court of law to receive payment on behalf of a minor beneficiary should alone be recognized. But if the party pleads inability to incur expenditure for obtaining the guardianship certificate from the court of law the orders of the Government should be obtained for making any payment.

Note-2 Payment may however, be made without requiring the production of a guardianship certificate from the court of law if the share of a minor beneficiary does not exceed Rs.500/-

- (i) to the natural guardian of such minor beneficiary; or
- (ii) in the absence of a natural guardian to the person considered fit by the Accounts Officer to receive payment on behalf of such minor beneficiary on such person executing a bond in P.F Form No.11 appended to these rules signed by two sureties agreeing to indemnify the Council against any subsequent claim which might arise :

Provided that the natural guardian may, if it is considered expedient, be required to execute a bond signed by two sureties agreeing to indemnify the Council against any subsequent claim which might arise before the payment is made:

Provided further that in cases governed by the Hindu Law, payment may be made without requiring the production of a guardianship certificate from the Court of law to a Hindu widow of a deceased subscriber on behalf of her minor children, other than step children, irrespective of the limit of Rs.500 specified above. She may, if considered expedient be required to execute a bond signed by two sureties agreeing to indemnify the Council against any subsequent claim which might arise before the payment is made.

Note-3 Payment of Provident Fund money due to a person nominated to receive the whole or part of the amount standing to the credit of subscriber in the Fund shall be made as follows in cases where the nominee has predeceased the subscriber and nomination continues to be valid at the time of death of the subscriber or where the nominee dies after the subscriber but before receiving payment :-

- (i) When the amount due to the deceased nominee does not exceed Rs.500 the Council may authorise payment of the amount to the claimant or claimants reported to be entitled to receive payment after making such enquiry into the right and title of the claimant or claimants as the Accounts Officer may deem sufficient, if the Accounts Officer considers that the production of letters of administration or other legal authority may be dispensed with. The records of enquiry shall contain the signed statements of at least two trustworthy or disinterested persons:

Provided that the Accounts Officer may in such cases, if he considers it expedient, require the party to execute before the payment is made, a bond signed by two sureties agreeing to indemnify the Council against any subsequent claim which might arise.

- (ii) When the amount due to the deceased nominee exceeds Rs.500, payment shall be made by the Accounts Officer to the person who produces probate or letters of administration evidencing the grant to him of administration to the estate of the deceased nominee or a

succession certificate entitling the holder thereof to receive payment of the amount:

Provided that in case where the Accounts Officer is satisfied of the right, title of the person claiming payment as heir of the deceased nominee and that undue delay and hardship would be caused by insisting on the production of letters of administration or other legal authority, it may with the specific approval of the State Government authorise the Accounts Officer to pay the amount to the claimant on his executing a bond signed by two sureties in P.F. No.12 agreeing to indemnify the Accounts Officer against any subsequent claim which might arise.

22. Manner of payment of amount in the Fund:

(a) When the amount standing to the credit of a subscriber in the Fund or the balance thereof after any deduction becomes payable, it shall be the duty of the Accounts Officer, after satisfying himself that no deduction is to be made to make payment as provided in section 4 of the Provident Fund Act, 1925.

(b) If the person to whom under these rules, any amount or policy is to be paid, assigned, resigned or delivered is a lunatic for whose estate a manager has been appointed in this behalf under the Mental Health Act, 1987 the payment or reassignment or delivery will be made to such manager, and not to the lunatic:

Provided that where no manager has been appointed and the person to whom the sum is payable is certified by a Magistrate to be a lunatic, the payment shall under the order of the Collector be made to the person having charge of such lunatic as per provision under the Mental Health Act, 1987.

(c) All persons who desire to claim payment under this rule shall send a written application in that behalf to the Accounts Officer.

(d) All payments accrued on closure of the account of a subscriber shall be made to him or to his nominee on a voucher in Form P.F.8 appended to these rules.

FORMS IN WHICH MONEYS IN THE FUND MAY BE HELD :

23. As soon as possible after the closing of each year or when his account is transferred to another local authority under rule 19 every subscriber shall be furnished with a statement in Form P.F.3 appended to these rules, showing the amount at his credit inclusive of interest and contribution. The Accounts Officer shall record at the end of the entries relating to each year in Form P.F.6 and when the account of any subscriber is transferred to another local bodies in the ledger account concerned (Form P.F.5), a certificate that every subscriber or in the latter case, the subscriber concerned has been

furnished with a statement of account in Form P.F.3 . subscribers shall satisfy themselves as to the correctness of these statements and errors in them should be brought to the notice of the Accounts Officer within one month from the date of their receipt.

24. The Accounts Officer shall cause to be kept a Provident Fund ledger of subscribers, an abstract register and a Cash Book in Forms P.F.5, P.F.6 and P.F.7 respectively appended to these rules for the transactions of the Fund. Provident Fund ledger and the abstract register shall be pasted as regard receipts of subscriptions from the pay roll or from the monthly statements and as regards advances from the paid vouchers concerned. At the end of the year interest and contribution shall be calculated on the account of each subscriber and the amount posted in respective columns against each subscriber. The total shall then be struck and necessary entries made in the Cash Book. A transfer adjustment voucher shall at the same time be drawn up and passed to the Accounts Officer for credit of the total amount of contribution to the debit head "Provident Fund by debit" to the service head "Contributions to the Provident Fund" and the adjustment included in the accounts of the year. In the case of subscriber's accounts closed during the course of the year, the same procedure shall be followed for the adjustment of the contribution as soon as the account is closed.

25. The Cash Book shall be opened every month with the closing balance of the previous month. The total amount of subscriptions realised shall be credited in one entry at the end of the month; but all other transactions shall be recorded as soon as they occur, care being taken to show the amounts in the proper columns. The Cash Book shall be balanced every month and total net balance verified with that shown in the plus and minus memorandum against the head 'Provident Fund'. At the end of the years, if there is any surplus under the head 'Miscellaneous' to be transferred to the credit of the Council. An adjustment voucher shall be drawn up and passed by the Accounts Officer debiting the head 'Provident Fund' by credit to 'Miscellaneous – Surplus transferred from 'Provident Fund' . In the Cash Book it shall be shown as a charge under 'Miscellaneous'. When the Cash Book has been closed the closing balance under the heads 'Subscriptions shall be verified with corresponding totals in the abstract register'.

If any difference is noticed when effecting the reconciliation above referred to, steps shall be taken at once to find out the cause thereof and the necessary adjustment shall be promptly made.

26. The Provident Fund Ledger, Abstract Register, Cash Book and other records of the fund shall be examined monthly by the Accounts Officer and shall be audited by the Examiners of Local Fund Accounts.

27. The nominations of subscribers shall be carefully preserved in safe custody in a separate file with a number assigned to each and a copy there of shall be pasted in the Service Book of the subscriber. The number shall be noted in P.F Form No.9 as well as in the ledger account of the subscriber in P.F. Form No.P.F.5.

#### MI SCELLANEOUS

28. Relaxation: When it is considered by the Government that it is necessary or expedient so to do in public interest, it may, by order, for reasons to be recorded in writing, relax any of the provisions of these rules in respect of any class or category of employee.

29. Repeal and Savings: All rules, regulations, instructions or orders in for immediately before the commencement of these rules in spect of matters relating to the Provident Fund and covered by these rules are hereby repealed:

Provided that any action taken earlier in the matter of Provident Fund of an employee under the rules regulations, instructions or orders so repealed shall be deemed to have been made, taken or done under these rules.

30. Interpretation: If any question arises relating to the interpretation of these rules, it shall be referred to the Government whose decision thereon shall be final.

31. Power to issue Instructions: The Government may also issue instructions not inconsistent with the provisions of these rules as the may consider necessary to regulate the matters not specifically covered by the provisions f these rules from time to time.

[No.11051-Legis-I-30/10/HUD.]

By order of the Governor

A. K. PANDA

Principal Secretary to Government

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## APPENDIX

(See rule 3 &amp; 16)

Authorities competent to maintain the General Provident Fund Account and to sanction the advances

Categories of employees	Nature of Advance	Authorities competent to sanction	Authorities competent to maintain General Provident Fund
1. All Employees(except the Govt. servants working in the ULBs on deputation basis)	Non refundable advance and final payment	Director, Municipal Administration & <i>Ex-Officio</i> Additional Secretary to Govt., H & U.D Deptt.	Accounts Officer of the concerned Urban Local Bodies
	Temporary advance	Accounts Officer of the concerned Urban Local Bodies	

P.F. FORM NO. 1(A)

[Rule – 5(C)]

(To be printed on quarter fullscape)

(To be used when the subscriber has a family and wishes to nominate one member thereof)

I, hereby nominate the person mentioned below who is a member of my family as defined in rule 2 of the Municipal Employees General Provident Fund Rules, to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable, or having become payable has not been paid : —

Name and address of nominee	Relationship with the subscriber	Age	Name of guardian in the case of minors

Date this            day of            20            at

Signature of subscriber

Two witnesses to signature

(1)

(2)

## P.F. FORM NO.1(B)

*[Rule 5 (c)]*

(To be printed on quarter fullscape)

(To be used when the subscriber has a family and wishes to nominate more than one member thereof)

I, hereby nominate the persons mentioned below who are members of my family as defined rule 2 of the Municipal Employees General Provident Fund Rules to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable or having become payable has not been paid and direct that the said amount shall be distributed among the said persons in the manner shown below against their names : —

Name and address of nominee	Relationship with subscriber	Age	Amount of share of accumulation to be paid to each	Name of guardian in the case of minors

Date this            day of            20            at

Signature of subscriber

Two witnesses to signature

(1)

(2)

Note – This column should be filled in so as to cover the whole amount that may stand to the credit of the subscriber in the Fund at any time.

P.F. FORM NO.1 (C)

[Rule 5 (C)]

(To be printed on quarter fullscape)

(To be used when the subscriber has no family and wishes to nominate one person)

I, having no family as defined in rule 2 of the Municipal Employees General Provident Fund Rules, hereby nominate the person mentioned below to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable or having become payable has not been paid : —

Name and address of nominee	Relationship with the subscriber	Age

Date this            day of            20                                    at

Signature of subscriber

Two witnesses to signature

(1)

(2)

## P.F. FORM NO. 1(D)

*[Rule 5 (c)]*

(To be printed on quarter fullscape)

(To be used when the subscriber has no family and wishes to nominate more than one person)

I having, no family as defined in rule 2 of the Municipal Employees General Provident Fund Rules, hereby nominate the persons mentioned below to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable or having become payable has not been paid and direct that the said amount shall be distributed among the said persons in the manner shown below against their names: —

Name and address of nominee	Relationship with the subscriber	Age	Amount of share of accumulation to be paid to each

Date this                      day of                      20                      at

Signature of subscriber

Two witnesses to signature

(1)

(2)

Note – This column should be filled in so as to cover the whole amount that may stand to the credit of the subscriber in the Fund at any time.

P.F. FORM No. P.F. 2(A)

*[Rule 5 (e) and (h)]*

(To be printed on quarter fullscape)

CONTINGENT NOTICE OF CANCELLATION

(To be used where nomination is in favour of one or more members of the subscriber's family)

Without prejudice to my right under sub-rule (d) of rule 5 of the Municipal Employees General Provident Fund Rules, to cancel the nomination made by me on..... whenever I think fit, I hereby give notice that in the event of the person/any of the persons nominated thereunder the predeceasing me, the aid nomination shall forthwith stand cancelled.

Dated this ----- day of ----- 20 ----- at --  
-----.

Signature of subscriber-----

Two witnesses to signature

(1)

(2)

P.F. FORM No. P.F. 2 (B)

*[Rule 5 (e) and (h)]*

(To be printed on quarter fullscale)

(To be used where nomination is in favour of one or more persons not being members of the subscriber's family)

Without prejudice to my right under sub-rule (d) of rule 5 of the Municipal Employees General Provident Fund Rules, to cancel the nomination made by me on..... whenever I think fit, I hereby give notice that in the event of the person/any of the persons nominated thereunder predeceasing me or in the event of my hereafter acquiring family as defined in rule 2 of the said rules, the said nomination shall forthwith stand cancelled.

Dated this ----- day of ----- 20 -----at --  
-----.

Signature of subscriber-----

Two witnesses to signature

(1)

(2)

## FORM No. P.F. 3

*(Rule 23)*

(To be printed on quarter fullscape)

PROVIDENT FUND INSTITUTION

Deposit Account of

(Official Designation)

for the year ending the 31st March 20

Account No.

	Subscription	Contribution	REMARKS
Opening balance ..			
Balance, if any, transferred from other local authorities.			
Credit during year ..			
Interest for 20 ..			
Total ..			
Withdrawals during the year ..			
Balance on the 31st March 20 ..			

\*Includes recoveries made during the months of April to March

Forwarded to the subscriber as required by rule 23 of the Provident Fund Rules,

He is requested to satisfy himself as to the correctness of the statement and to bring errors, if any to the notice of the undersigned within one month from the date of its receipt.

He is requested to state whether he desires to make any alteration in any nomination made under rule 5(a) of the Provident Fund Rules.

In case the subscriber has made no nomination in favour of a member or members of his family due to his having no family at the time he is also requested to state whether he has acquired a family thereafter.

Signature

Account Officer

Office of the

No.

Date

20



FORM No. P.F. 4

[RULE 20 (b)]

(To be printed on quarter fullscape)

REGISTERED NOTICE

No.

Date

20

FROM

The Accounts Officer, \_\_\_\_\_

To \_\_\_\_\_

Sir,

I beg to inform you that.....  
 ..... late a ..... in the employ of this office died on the  
 ..... that the said..... was a subscriber to this Provident Fund  
 Institution, and that in the nominations furnished by ..... under rule 5 of the rules applicable to  
 Provident Fund Institutions, he gave the above name and address as the person to whom he  
 desired that, in the event of his death the amount due to him from ..... und should be paid.

The amount standing to credit of the deceased from the und is  
 Rs..... which sum will be paid to you on your affording satisfactory proof of your  
 identity with the person referred to in the nomination above mentioned. In the event of your not  
 making a claim to such sum within six months from the date hereof, the same will be transferred  
 to the head of "Deposits" and dealt with under the rule applicable to Deposits generally.

Account Officer

**FORM No.P.F.5**

*(Rules 8, 23, 24 and 27)*

(To be printed on half fullscape lengthwise)

**Provident Fund Ledger**

Name.....Official Designation..... Pay..... Account No.....

Subscription Account				Contribution Account							
20... -20	Deposits	Refund of withdrawals		Total of each month	Withdrawals	Monthly balance on which interest is calculated	Interest on monthly balance	Subscribers emoluments drawn on duty or if he elects to subscribe during leave salary	Contribution	Interest on contribution	Remarks
		Date	Amount								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Opening balance			Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	
April											
May											
June											
July											
August											
September											
October											
November											
December											
January											
February											
March											
March final											

Total  
Total interest added to principal  
Total including balance

Total withdrawals  
Closing balance  
Total

Total contribution  
Interest  
added to contribution  
Closing balance of account  
Contribution

**FORM No. P.F. 6***(Rule 23 and 24)*

(To be printed on open fullscape)

*Abstract of the Provident Fund institution of the ..... for the year 20*

Note : (1) After all the closing balance of the year have been brought forward in columns (5) and (6) a red line should be drawn across these two columns and a grand total made. The subscription and bonus accounts of a subscriber that may be transferred may from another local authority during the course of a year should be entered in columns (5) and (6) respectively after the total referred to has been made.

(2) The total of monthly credits in columns (7) to (18) should be agreed with the corresponding totals in the cash book.

Serial Number	Name of subscriber	Official designation	Pay on which subscription levied	Opening Balance	
				Subscription Account	Contribution Account
(1)	(2)	(3)	(4)	(5)	(6)
			Rs.      a. P.	Rs.      a. P.	Rs.      a. P.





**FORM No.P.F. 8**

[Rule 22(d)]

(To be printed on half fullscape lengthwise)

**Voucher for repayments from provident Fund ..... Vou o.**

Name of Subscriber	Balance at credit			Number of years of service	Amount claimed	Grounds for refund	To whom payable with reference to the nomination or other authority	Initials of the Accounts Officer	Amount Paid	Amount adjusted	Remarks
	Bonus	Subscription	Total								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Certified that the repayment and adjustment have been duly moved in the Provident Fund Ledger against the subscriber conce I am satisfied that the amount is at Audit of the subscriber and is payable to the party named under the Provident Fund Rules.

Passed for payment of Rs.( ) in words

Payable to.....

Received the sum of Rs..... in words

Accounts Officer  
Received payment  
Actual payee

Station.....

Please pay to.....

Dated

Date

Signature of payee







(To be printed on half fullscape)

Bond of indemnity for drawl of Provident Fund money due to the minor child/childr of a deceased subscriber by a person other than its/their natural gu rdian where each minor's share does not exceed Rs.500

Know all men by these presents I/We(a)..... resident(e) of.....and I/We (b)..... and resident (s) of.....sureties on her/his/ heir behalf are (hereinafter called the Municipal Council) in the sum of rupees..... Rs.....) to be paid to the Municipal Council for which payment to be well and truly made each of us severally binds himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and out heirs, executors, administrators and assigns firmly by these presents.

As witness our hands this day of .....20..... whereas (c) ..... was at the time of his death a subscriber to the Provident Fund established and maintained by the Urban Local Bodies and whereas the said©..... died on the day of.....20..... and a sum of Rupees.....(Rs.....) is payable the Municipal Council on account of his Provident Fund accumulations and whereas the above bounden (a) hereina ter called the claimant(s) claim\* (s)..... the said sum on behalf of the minor child / children of th said (c)..... but has/ have not obtained a guardianship certificate.

And whereas the claimant (s) has/have satisfied the Accounts Officer concerned that he/she/they is/are entitled to the aforesaid sum and that it would cause ndue delay and hardship if the claimant(s) where required to produce a guardianship certificate and whereas the said sum is p ble to the claimant(s) should first execute a bond with two sureties to indemnify the Municipal Council against all claims to he amount so due as aforesaid to the said ©..... (deceased) before the said sum can be paid to the claimant(s) now the condition of the bond is such that is after payment has been mad to the claimant(s) the claimant(s) or sureties shall in the event of a claim being made by any other person ag inst the Municipal Council with respect of the aforesaid sum of Rs..... refund to the Municipal Council the sum of Rs..... and shall otherwise indemnify and save the Municipal Council harmless from all liabiliti s in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto then the above writte bond or obligation shall be void out otherwise the same shall remain in full force and virtue.

In witness to the above written bond and the condition therefore we..... and ..... and..... have hereunto set our hands this day of ..... 20.

CERTIFICATE OF DEPARTMENTAL NOTE

Certified that the repayment and adjustment have been duly noted in the Provident Fund ledger against the subscriber concerned I am satisfied that the amount is at credit of the subscriber and is payable to the party named under the Provident Fund Rules.

Passed for payment of rupees.....(.....) payable to.....

STATION

Account Officer

Dated.....

Received the sum of Rs .....(.....)

Please pay to.....

Dated.....

**Actual Payee**

Received payment

Dated..... 20

\*Here insert "to be entitled to" or " or as guardian", as the case may be

(a) Full name of the claimant(s) with place(s) of business

(b) Full name(s) of surities.

(c) Name of deceased.

(To be printed on half fullscape)

Forms of Indemnity that should be taken for authorising payment of the General Provident Fund deposits without insisting on the production of letters of administration or other legal authority to a person claiming payment as heir of the deceased nominee of the subscriber.

Know all men by these presents that I/We(a).....resident of ..... and we(b)..... resident of .....and(b)..... resident .....sureties on her/his/their behalf are held firmly bound to the ..... Municipal Council (hereinafter called the Municipal Council) in the sum of rupees..... (Rs.....) to be paid to the Municipal Council for which payment to be well and truly made, each of us severally binds himself/herself and his/her heirs, executors, administrators, legal representatives and assigns and every two and all of us jointly bind ourselves and our heirs, executors, administrators, legal representatives and assigns firmly by these presents.

As witness our hands this..... day of 20.....

Whereas(c) .....was at the time of his/her death a subscriber to the Provident Fund established and maintained by the Municipal Council..... and whereas the said(c) ..... died on the day of ..... 20.

And whereas a sum of rupees..... (Rs.....) is payable to (d)..... the nominee of the said©..... by the Municipal Council account of the Provident Fund accumulation of the said (c) .....

And whereas the said (d).....

Predeceased the said (c) .....

Died after the said (c) but before receiving payment

And whereas the above bounden [hereinafter called the ..... claim(s) ] the said sum but has/have not obtained probate or letters of administration or other legal authority.....;

And whereas the Municipal Council..... desires to pay (e) with (the previous approval of the State Government) the said sum to the claimant(a) but considers it necessary that the claimant(s) should first execute a bond with two sureties to indemnify the Municipal Council against all claims to the amount so due as aforesaid to the said(d)..... before the said sum can be paid to the claimant (s).

Now the condition of this bond is such that if after payment has been made to the claimant (s), the claimant (s) or the said sureties shall in the event of a claim being made by any other person against the Municipal Council..... with respect to the aforesaid sum of Rs..... refund ..... unicipal Council..... sum of Rs..... and shall otherwise indemnify and save the Municipal Council..... harmless from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto, then the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue.

In witness to the above written bond and the condition thereof we ..... and..... and.....have..... hereunto set our hands this..... day of .....20.....

(a) Full name(s) of claimant(s) with place(s) of residence

(b) Full name of the surety

(c) Full name of the subscriber

(d) Full name of the nominee