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GOVERNMENT OF TAMIL NADU

Abstract

TAMIL NADU GOVERNMENT EMPLOYEES' SPECIAL PROVIDENT FUND-
CUM-GRATUITY SCHEME - orders - issued.

FINANCE (PENSION) DEPARTMENT

G.O.Ms.No.136

Dated 29th February 1984

Ruthrothkari, Masi 17.
Thiruvalluvar Aandu 2014

Read:

1. G.O.Ms.No.1515, Finance, dt.3.12.1973.
2. G.O.Ms.No.1308, Finance, dt.5.10.1974.
3. G.O.Ms.No.101, Finance, dt.3.02.1975.

ORDER:

The Government of Tamil Nadu have had under consideration the introduction of a Retirement Benefit Fund Scheme which will supplement the benefits now available under the State Government Pension-cum-Gratuity Scheme and General Provident Fund. Accordingly, the service associations and they pass the following orders:-
/(@)Government have formulated a scheme in consultation with the

1. All regular Government employees under Tamil Nadu Government including persons on foreign service and on deputation and the All India Service Officers belonging to Tamil Nadu Cadres shall be required to pay a uniform rate of subscription of Rs.20/- per month till the date of his superannuation or till the subscription together with interest thereon adds upto Rs.5,000/- whichever is earlier. The subscription shall be deducted from the employees' monthly pay bill and be **credited to Government**. No separate account will be kept in this regard for each employee as the deduction will be on a uniform basis. The subscriptions so recovered will be credited to a new head of account. The subscription will carry 8% compound interest till the amount together with interest reaches Rs.5,000/- Afterwards it will be treated on par with General Provident Fund Subscription and the General Provident Fund rate of interest will apply. No temporary advances or withdrawals against this amount shall be permitted. In the case of an employee retiring on superannuation he will be paid the actual amount of subscription recovered from him together with interest thereon. In addition, the Government will be contributing a fixed amount of Rs.5,000/- In the event of death of an employee while in service or voluntary retirement or medical invalidation, etc., a sum equivalent to the actual subscription made by him

till then together with interest thereon alone will be paid. These amounts will be calculated in accordance with a table of repayments which is being worked out separately. The scheme shall come into force with effect from 1st April, 1984 and recovery of subscription will commence from the pay bill for the salary of April, 1984 drawable in April, 1984.

Employees retiring on superannuation after 1st April 1984 will also get the benefit under the scheme. Regular Employees who will be in service on 1.4.1984 and who are willing to come under this scheme shall exercise their option before 31st March, 1984. The option once exercised shall be final and irrevocable. The scheme shall apply to all employees recruited on or after 1.4.1984 with effect from the date of their regular appointment.

2. The Director of Treasuries and Accounts will administer the scheme ordered in the foregoing paragraph. The transactions which will be subjected to audit by the Chief Auditor of State Trading Schemes and also to test audit by the Accountant-General.

3. The monthly subscriptions shall be credited to a new sub-head of account viz. '13. Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme (Code No. 088A AEAA 1307)' to be opened under '088. Social Security and Welfare AE other Receipts'. The recoveries made in each pay bill towards monthly subscriptions shall be adjusted to the credit of the above head of account by the Treasury or by the Pay and Accounts Offices as the case may be where the pay bill is passed for payment.

4. The payment to be made to the employee on superannuation or otherwise by demitting office earlier for any reason, as well as the payment due to his nominees or legal heirs in the event of his death while in service shall be debited to a new sub head viz. 'BE. Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme (Code No. 288E AEBE 0008)' to be opened under '288. Social Security and Welfare-E. Other Social Security and Welfare Programmes - AE. Other Programmes - I Non-Plan (in respect of payments relating to subscription and Government's contribution). The payment of interest shall be debited to a new sub head viz. 'AK. Interest on Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme' to be opened under 249-Interest payments - C. Interest on small savings, provident fund, etc. - AC Interest on State Provident Funds-charged (Code No. 249 C ACAK 0000)

(a) The classification shall take effect from Revised Estimate, 1984-85

- (b) The Director of Treasuries and Accounts is the estimating, reconciling and controlling authority for the Head of Account with the Data Processing Code ordered to be opened above.
- (c) The Treasury Officer, Pay and Accounts Officer, Sub Pay and Accounts Officer, sub-treasury officers are requested to open New Sub Head of Accounts.
- (d) The Director of Treasuries and Accounts and the Treasury Officers are requested to communicate the Data Processing Account Code to their subordinates concerned and to ensure noting of correct Head/Code in the Bills.
- (e) Demand No.43.

5. The expenditure is on a 'New Service' and the approval of the Legislature will be obtained in due course. Pending approval of the Legislature the expenditure will be initially met by an advance from the contingency Fund, Orders regarding which will be issued by Government in Finance (B.G.I) Department. The **Director** of Treasuries and Accounts is requested to send proposals to Finance (B.G.I) Department for sanction of advance from the contingency fund early.

6. The rules framed for administering the scheme will be found in the 'Annexure' to this order.

(By order of the Governor)

C. Ramachandran,
Commissioner and Secretary to Govt.

To

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ANNEXURE

TAMIL NADU GOVERNMENT EMPLOYEES' SPECIAL PROVIDENT FUND CUM GRATUITY SCHEME

1. These rules shall be called the 'Tamil Nadu Government Employees' Special Provident Fund - Cum - Gratuity Rules'
2. These rules shall come into force on 1st April, 1984 and recovery of subscription will commence from the pay bill for the salary for April, 1984 drawable in April. Employees retiring after 1st April, 1984 shall get the benefit under the scheme.
3. These rules shall apply to all regular Tamil Nadu Government Employees including persons on foreign service and on deputation and the All India Service Officers belonging to Tamil Nadu Cadres. The scheme shall not apply to Government servants appointed under emergency provisions.
4. A monthly subscription of Rs.20/- shall be paid by the Government employees commencing from his pay for April, 1984 and it shall continue till the date of his superannuation or till the subscription with interest thereon adds upto Rs.5,000/- whichever is earlier. If a Government employee is on extraordinary leave, the subscription due for the extraordinary leave period shall be recovered in subsequent months. Not more than one month's arrear subscription shall be recovered at a time along with current subscription. In respect of future entrants, contribution will commence from the beginning of the calendar month following the date of regularisation in service. The deduction shall be made from the monthly pay bills.
5. The subscription shall carry 8% compound interest till the amount reaches Rs.5000/- Afterwards it shall be treated on par with General Provident Fund Contribution and the General Provident Fund rate of interest will apply. No temporary advances or withdrawals from this amount shall be permitted.
6. No schedules need be attached to the pay bills for the deduction made nor any separate accounts maintained therefor. However, the number of instalments in which the subscriptions have to be recovered shall be indicated in the pay bills. For example, if the subscription has to be recovered in 144 instalments, the recovery of the instalments shall be indicated against the subscription amount in the pay bills as 1/144 , 2/144 and so on.
7. Necessary entries shall be made in the Service Registers or service Rolls regarding the option exercised by the Government employee to come under the scheme, the number of instalments in which the subscriptions have to be recovered

during his service period, the date of commencement of the first recovery and also the total amount recovered every calender year.

8. The pay drawing officers will be held responsible for the prompt recovery of the subscription. In the case of self drawing officers, the Pay and Accounts Officers, Sub-Pay and Accounts Officer, The Treasury Officers and the Sub-treasury officers should watch the recovery. In respect of Government employees on deputation or on foreign service, the foreign employer should effect the recovery and credit the amount to Government's account every month, as in the case of House Building Advance etc.,

9. Final payment in the event of superannuation etc:-

In the case of an employe retiring on superannuation he will be paid the actual amount of subscription recovered from him together with interest thereon as per the table of repayment which is being worked out separately. In addition, the Government will be contributing a fixed amount of Rs.5,000/- In all other cases including death while in service a sum equivalent to the actual subscription made by him till then together with interest thereon will be paid. In the event of death while in service the amount will be paid to his nominee or legal heirs.

10. Persons entitled to receive the money in the event of death of the Government employee while in service:-

The Government employee shall nominate his family members in accordance with Tamil Nadu Pension Rules, 1978 (Death-cum-retirement Gratuity Scheme).

11. Administration and Audit:-

The Director of Treasuries and Accounts shall administer this scheme. The Chief Auditor, State Trading Schemes will function as the auditor of the scheme and test audit the recover of the subscription.

12. Head of Account:-

The following shall be the heads of accounts for the transactions relating to this fund:-

(i) Subscription:-

'088 - Social Security and Welfare - AE.
other receipts - 13 Tamil Nadu Government
employees' Special Provident Fund -
cum - Gratuity Scheme'
(Code No.088A AEEA 1307)'

(ii) Payments:-

i) Government's contribution and the Employees' Subscriptions

'298 - Social Security and Welfare - E.
other Social Security and Welfare Programmes -
AE. Other Programmes - I. Non-plan - BE.
Tamil Nadu Government 'Employees' Special
Provident Fund - Cum - Gratuity Scheme
(Code No.288 E AEBE 0008)'

ii) Interest:-

'249 - Interest Payments - C. Interest on
small savings, Provident Funds etc - AC.
Interest on State Provident Funds - AK.
Interest on Tamil Nadu Government 'Employees'
Special Provident Fund - Cum - Gratuity
scheme' (Code No.249C ACAK 0000)

13. Sanctioning Authority:-

In the case of non-gazetted officers, the head of the office shall be the sanctioning authority for final payments of subscription with interest along with Governments's contribution of Rs.5,000/- on superannuation of the employee or final payment as subscription with interest in the event of the employee demitting office for any other reason earlier than the date of his superannuation or in the event of death of the government servant while in service, while in the case of a Gazetted officers, the immediate superior officer and in the case of Heads of Departments the Government will be the sanctioning authority.

14. Copies of sanction orders shall be communicated to the Director of Treasuries and Accounts, Madras.

C.RAMACHANDRAN,
COMMISSIONER AND SECRETARY TO GOVT.

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