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## **Gujarat Panchayat Service General Provident Fund Rules, 2002**

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### **SCHEDULE 1 :- FORM OF NOMINATION**

## **Gujarat Panchayat Service General Provident Fund Rules, 2002**

In exercise of the powers conferred by sub-sec. (3) of Sec. 227 read with Sec. 274 of the Gujarat Panchayats Act, 1993 (Guj. 18 of 1993), the Government of Gujarat hereby makes the following rules, namely:

## **1. Short title and application :-**

(1) These rules may be called the Gujarat Panchayat Service General Provident Fund Rules, 2002.

(2) They shall apply to

(a) Panchayat Servants in Panchayat Service constituted under Sec. 227 of the Gujarat Panchayats Act, 1993,

(b) Work-charged employees who have completed five years or more on work-charged establishment on the 22nd August, 1984, and

(c) any other employees in the panchayat service on and from the appointed date.

(3) They shall not apply to

(a) employees to whom the provisions of the rules of the Provident Fund established under the Bombay Primary Education Act, 1947 (Bombay LXI of 1947) apply;

(b) persons appointed part-time or on daily rated, contingency paid establishments, or other persons appointed on contract by the Panchayat, unless otherwise directed by the State Government.

## **2. Definitions :-**

In these rules, unless the context otherwise requires,

(a) "Act" means the Gujarat Panchayats Act, 1993;

(b) "Accounts Officer" means the Accounts Officer of the concerned District Panchayat;

(c) "Allocated Employee" means any person who is allocated to the panchayat service under the provisions of sub-sec. (1) of Sec. 230 of the Act;

(d) "Appointed Day" means the date on which these rules shall come into force;

(e) "Emoluments" save as otherwise expressly provided, means pay, leave salary or subsistence grant as defined in the Bombay Civil Services Rules, 1959 and includes dearness allowances admissible on such pay, leave salary or subsistence grant if admissible and includes any remuneration of the nature of pay received in respect of foreign service.

(f) "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, 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 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 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 parents of the subscriber is alive, a paternal grant parent:

Provided that if 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 subscriber's family in matters to which these rules related unless the subscriber subsequently cancels such notice in writing:

"Explanation. For the purchase of this rule "child" means a legitimate child and includes an adopted child proved at the satisfaction of the Accounts Officer, if any doubt arises in the mind of the Accounts Officer, the District Development Officer is required to be satisfied that under the personal law of the subscriber, adoption is legally recognised as conferring the status of a natural child and the expression "children" shall be construed accordingly."

(g) "Foreign Service" means service in which a panchayat servant receives emoluments with the sanction of the district Panchayat from any sources other than the fund of village panchayat, Taluka Panchayat or District Panchayat;

(h) "Head of Office" means in relation to panchayat servants working under a village panchayat, Sarpanch of Village Panchayat and in relation to those panchayat servants working under taluka panchayat, the Taluka Development Officer and in relation to those panchayat servants working under the District Panchayat, the

District Development Officer and includes any other officer authorised by the District Development Officer in this behalf;

(i) "Leave" means leave of any nature recognised by the Bombay Civil Services Rules, 1959;

(j) "Panchayat Service" means the panchayat Service as constituted under Sec. 227;

(k) "Panchayat Servant" means any person appointed to the Panchayat Service and includes an allocated employee;

(l) "Provident Fund" or "Fund" means the General Provident Fund;

(m) "Section" means a section of the Act;

(n) "Year" means a financial year.

### **3. Constitution and Investment of Provident Fund :-**

(1) For panchayat servants, there shall be established a provident fund which shall be maintained in rupees and administered by the concerned District Panchayat.

(2) Subject to such instructions as may be issued by the State Government from time to time, the provident; fund shall be invested in the manner in which the district fund is invested.

(3) Net amount credited in the Provident Fund in respect of employees of District and Taluka cadres and the employees of Village Panchayats converted from Gram and Nagar Panchayats which came into existence on account of dissolution of erstwhile municipalities under Sec. 307 of the Gujarat Panchayats Act, 1961 (Guj. VI of 1962) shall be credited to Government account every month.

(4) The Government shall pay interest to the District Panchayat concerned at the rate of interest admissible to the State Government employees from time to time.

### **4. Subscriber to the Fund :-**

(1) Except as otherwise provided in these rules, all panchayat servants in permanent service shall subscribe to the Fund.

(2)

(i) All Panchayat Servants in temporary service (including apprentices and probationers) other than re-employed pensioners,

who complete one year of continuous service shall subscribe to the fund from the next month of such completion.

(ii) The work-charged employees who complete five years of continuous service on work-charged establishment shall subscribe to the fund from the next month of such completion,

(3) Any allocated employee who was a subscriber to a Provident Fund under sub-rule (4), of Rule 3 of the Gujarat Panchayat Service General Provident Fund Rules, 1971 (not being a Contributory Provident Fund), may opt to continue to be governed by the rules of the General Provident Fund applicable to him immediately before the date of coming into force of these rules in respect of the minimum rate of subscription, rate of interest and conditions regulating advances and withdrawals from the General Provident Fund.

(4) The option under sub-rule (3) shall be given within a period of three months from the date of publication of these rules in the official gazette, failing which all the provisions of these rules shall apply in respect of matters referred to in sub-rule (3).

(5) Nothing in sub-rules (1) and (2) applies to a panchayat servant who is required, or permitted, to subscribe to a Contributory Provident Fund so long as he retains his right to subscribe to such Contributory Provident Fund.

## **5. Nomination :-**

(1) Subject to the provisions of this rule, a subscriber shall, at the time of joining the Fund, send to the Accounts Officer, a nomination conferring in favour of 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.

(2) No subscriber who, at the time of making the nomination has a family shall make any nomination in favour of any persons or person other than the members of his family.

(3) 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 for the purposes of the Fund, made under

this rule until he makes a nominations in accordance with the provisions of this rule.

(4) Where a subscriber nominates more than one person under sub-rule (1), 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.

(5) Every nomination shall be in such one of the Forms set forth in the Schedule-I, as is appropriate in the circumstances.

(6) A subscriber may at any time cancel a nomination by sending a notice in writing to the Accounts Officer, but he shall along with such notice, send a fresh nomination made in accordance with the provisions of this rule.

(7) A subscriber may provide in a nomination

(a) in respect of any specified nominee, that in the event of his predeceasing the subscriber, the right conferred upon that nominee shall subject to the provisions of sub-rule (2) pass to such other person or persons as may be specified in the nomination;

(b) that the nomination shall become invalid in the event of the happening of contingency specified therein;

Provided that, where at the time of making the nomination, the subscriber has no family or has only one member in his family, he shall provide in the nomination, that it shall become invalid in the event of his subsequently acquiring a family, or as the case may be, acquiring other member of members in his family.

(8) Immediately on the death of a nominee in respect of whom no special provision has been made in the nomination under clause (a) of sub-rule (7) or on the occurrence of any event by reason of which the nomination becomes invalid in pursuance of clause (b) of the said sub-rule (7) or the proviso there under, the subscriber shall send to the Account Officer a notice in writing cancelling the nomination made in accordance with the provisions in this rule.

(9) Every nomination made and every notice of cancelling any such nomination given by a subscriber shall, to the extent that it is valid, take effect on the date on which it is received by the Accounts Officer.

## **6. Subscribers Accounts :-**

All account shall be prepared in the name of the each subscriber and shall show the amount of subscriptions with interest thereon calculated as prescribed in sub-rule (2) of Rule 11.

## **7. Conditions and Rates of Subscriptions :-**

(1) Subject to the provisions of this rules a subscriber shall subscribe monthly to the Fund a sum in accordance with Rule 8 except during the period when he is under suspension.

(2) A subscriber, who was under suspension may, on reinstatement in service pay, in one sum or in installments Any sum not exceeding the maximum amount of subscription which he was entitled to make during the period of his suspension.

(3) A subscriber may if not to subscribe during any period of leave, not being leave on average pay or earned leave of less than 30 days, and he shall communicate such option to writing to the Head of Office before he proceed on leave. Failure to make due and timely communication shall be deemed to constitute an option to subscribe. The option as made shall be final.

(4) A subscriber who has, under Rule 17 withdrawn the amount standing to his credit in the Fund, shall not subscribe to the Fund after such withdrawal, unless and until the returns to duty.

## **8. Amount of Subscription :-**

(1) The amount of subscription shall be fixed by the subscriber himself, subject to the following conditions, namely:

(a) the subscription shall be expressed in whole rupees;

(b) the subscription may be a sum so expressed, not being less than the minimum of the subscription applicable to the employees of the State Government from time to time and where he had previously subscribed to a Contributory Provident Fund of the State Government or of any existing panchayat, at a rate higher than the rate applicable to the employees of the State Government but in the either case, not more than his total emoluments; and where he had previously been subscribing to a contributory fund of the State Government or any existing panchayat at a rate higher than the rate prescribed above but as either case not more than his total emoluments;

(c) The amount of subscription shall be rounded off to the nearest whole rupee, 50 paise counting as the next higher rupee.

(2) For the purpose of sub-rule (1), the emoluments of a subscriber shall be

(a) in the case of a subscriber who was in the panchayat service on the 31st March of the preceeding year, the emoluments to which have was entitled on that date :

Provided that

(i) if the subscriber was on leave on the said date and head opted not to subscriber during such leave or was under suspension on the said date, his emoluments shall be the emoluments to which he entitled on the first after his return to his duty; and

(ii) if the subscriber was on leave on the said date and continues to be on leave and has opted to subscribe during such leave, his emoluments shall be the emoluments to which he would have been entitled if had he been on duty;

(b) in the case of a subscriber who was not in the panchayat service on the 31st March of the preceeding year, the emoluments to which he becomes entitled on the day he joins the Fund.

(3) The subscriber shall intimate the amount of his monthly subscription fixed in each year in the following manner :

(a) if he was on duty on the 31st March of the preceeding year, by intimation in writing to his Drawing Officer before the 15th March, every year;

(b) if he was on leave on the 31st March of the preceeding year and opted not to subscribe during such leave, or was under suspension on that date, by intimation in writing to his Drawing Officer, before the 15th of March of that year;

(c) if he has entered the Panchayat Service for the first time during the year, by information in writing to his Drawing Officer, before the 15th of the month in which he joins the Fund;

(d) if he was on leave on the 31st March of the proceeding year, and continuous to be on leave, and has opted to subscribe during such leave, by intimation in writing to his Drawing Officer before the 15th March of that year;



(e) if he was in foreign service on the 31st March of the preceding year, the amount credited by him into the treasury on account of subscription for the month of April in the current year.

(4) The amount of subscription so fixed shall not be altered throughout the year;

Provided that the amount of subscription may be enhanced once at any time during the year;

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

**9. Transfer to Foreign Service :-**

Where an subscriber is transferred to foreign service he shall remain subject to the rules of the Fund in the same manner, as if he were not so transferred.

**10. Rehlisation of Subscription :-**

(1) When emoluments are drawn District Fund, Taluka Fund or from the Village Fund as the case may be recovery of subscription shall be made from the emoluments payable to the subscriber and the subscription as recovered in relation to the subscriber under Village Panchayat, or Taluka Panchayat or by heads of offices as the case may be shall be forwarded by crossed cheque to the Accounts Officer.

(2) When emoluments are drawn from the other source, the subscriber shall be forward his dues monthly to the Accounts Officer :

Provided that in the case of a subscriber on deputation to a body corporate owned or controlled by Government, such dues shall be recovered and forwarded to the Accounts Officer by such body.

(3) If a subscriber fails to subscribe with effect from the date on which he is required to join the Fund or is in default in any month or months during a year otherwise than as provided in Rule 7, the total amount due to the Fund on account of arrears of subscription shall, with interest thereon at the rate provided in Rule 11, forthwith be paid by the subscriber to the Fund or in default be ordered by the Accounts Officer to be recovered by deduction from

- the emoluments of the subscriber by installments or otherwise as may be directed by the competent authority.

Provided that the subscriber whose deposit in the Fund carries no interest, shall not be required to pay any interest.

### **11. Rate of Interest :-**

(1) Subject to the provisions of sub-rule (5), the District Panchayat shall pay to the credit of the account of a subscriber interest at such rates as may be determined by the State Government for each year according to the method of calculation which may be determined by that Government from time to time.

(2) Interest shall be credited with effect from 31st March of each year in the following manner:

(i) on the amount at the credit of a subscriber on the 31st March of the preceding year less any sums withdrawn during the current year, interest for twelve months:

(ii) on sums, withdrawn during the current year interest from the beginning of the current year upto the last day of the month preceding the month of withdrawal;

(iii) on all sums credited to the subscriber's accounts after the 31st March of the preceding year interest from the date of deposit upto the end of the current year;

(iv) the total amount of interest shall be rounded to the nearest whole rupee (fifty paise counting as the next higher rupee).

Provided that when the amount standing at the credit of a subscriber has become payable, interest shall thereunder be credited under this sub-rule in respect of the period only from the beginning of the current year or from the date of deposit, as the case may be, upon the date on which the amount standing at the credit of the subscriber become payable.

(3) For the purpose of this rule, the date of deposit shall, in the case of recovery from emoluments, be deemed to be the first day of the month in which they are recovered and in the case of an amount forwarded by the subscriber, shall be deemed to be the first day of the month of receipt, if it is received by the Accounts Officer before the fifth day of the month, but if it is received on or after the fifth day of the month, the first day of next succeeding

month;

Provided that where there has been delay in the drawal of pay or leave salary and allowances of a subscriber and consequently in the recovery of subscription towards the Fund, the interest on such subscription shall be payable from the month in which the pay or leave salary of the subscriber was due under the rules, irrespective of the month in which it was actually drawn :

Provided further that where the emoluments for a month are drawn and disbursed on the last working day of the same month, the date of deposits shall, in the case of recovery of his subscriptions, be deemed to be the first day of the next succeeding month.

(4)

(a) In addition to any amount to be paid under Rules 14, 17, 18, 19 or 20, interest thereupon up to the end of the month preceding that in which the payment is made, or upto the end of the month proceeding that in which the payment is made, or upto the end of the twelfth months after the month in which such amount become payable, whichever of these periods be less shall be payable to the person to whom such amount is to be paid;

Provided that, where the Accounts Officer has intimated to that person or his agent, a date on which he is prepared to make payment in cash or has posted in cheque in payment to that person, interest shall be payable only upto the end of the month preceding the date so intimated or the date of posting the cheque, as the case may be.

(b) If a subscriber holding a temporary post on the termination of his appointment exercises the option allowed by Rule 17 of leaving in the Fund, the amount accumulated to his credit, interest thereon shall be allowed for not more than six months after the termination of his appointment and if he obtains re-employment under the District Panchayat, deposits not withdraw from the Fund will commence again to bear interest from the date on which the subscriptions are renewed.

(5) Interest shall not be credit to the account of subscriber, if he informs the Accounts Officer that he does not wish to receive it, but if the subsequently asks for interest, it shall be credited to his fund with effect from the first day of the financial year in which he asks

for it.

(6) The interest on amounts which under sub-rule (3) of Rule 10, sub-rule (5) of Rule 13, Rule 17 or Rule 18, are replaced at the credit on the subscriber in the Fund, shall be calculated at such rates as may be prescribed under sub-rule (1) and so far as may be in the manner prescribed in this rule.

**12. Grant of Advance from the fund :-**

The subscriber shall be allowed to avail of the facility of the temporary advance from the Fund accounts for objectives prescribed under the General Provident Fund Rules as amended from time to time applicable to the State Government employees. The advance shall be sanctioned by the Accounts Officer of the concerned District Panchayat.

**13. . :-**

(1) An amount of 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 twenty-four in special cases where the amount of advance exceeds three months back pay of the subscriber the sanctioning authority may fix such number of instalments to be more than twenty-four but in no case shall exceed thirty six. A subscriber may at his option repay more than one instalment in a month. Each instalment shall be number of whole rupees, the amount of advance being raised or reduced, if necessary, to admit of the fixation of such instalments.

(2) Recovery shall be made in the manner prescribed in Rule 10 for realisation of the subscription and shall commence with the issue of pay for the month following the month in which the advance is drawn. Recovery of advance shall not be made except with the subscriber's consent while he is in receipt of subsistence grant or is on leave other than leave on average pay or earned leave of loss than one month or 30 days duration, as the case may be. The recovery may be postponed, on the subscriber's written request, by the sanctioning authority during the recovery of an advance granted to the subscriber.

(3) If more than one advance have being ranted to a subscriber, each advance shall be treated separately for the purpose of recovery.

(4)

(a) After the principal amount of the advance is fully repaid, interest shall be paid thereon at the rate of one fifty percent, on the principal amount for each month or start of that month during the period between the drawal and complete repayment of the principal amount of advance.

Provided that the subscriber whose deposit in the Fund carry on interest shall not be required to pay into the Fund any additional instalments on account of interest on advance, granted to him from the Fund.

(b) Interest shall ordinarily be recovered in one instalment in the month after complete repayment of the principal but if the period referred to in clause (a) exceeds twenty months, interest may, if the subscriber so desires, be recovered in two equal monthly instalments. The method of recovery shall be as such may be prescribed in sub-rule (2). The payments shall be rounded to the nearest rupee in the manner prescribed in clause (iv) of sub-rule (2) of Rule 11.

(5) If an advance has being granted to a subscriber and is already drawn by him and the advance is subsequently disallowed, before repayment there of is completed, the whole or balance of the amount withdrawn, shall with interest at the rate provided in Rule 11 forthwith be repaid by the subscriber to the Fund, or in default, be ordered by the Accounts Officer to be recovered by deduction from the emoluments of the subscriber in a lump sum or in monthly instalments not exceeding twelve, as may be directed by the authority competent to sanction an advance;

Provided that the subscribers whose deposits in the Fund carry no interest shall not be required to pay any interest.

(6) Recoveries made under this rule shall be credited as they are made to the subscribers account in the Fund.

#### **14. Withdrawals from the fund :-**

The subscriber shall be allowed to avail of the facility of the withdrawal from his General Provident Fund accounts for the prescribed objectives according to the General Provident Fund Rules as amended from time to time applicable to the State Government employees. The withdrawal shall be sanctioned by the Accounts Officer of the concerned District Panchayat.

**15. Condition for withdrawals :-**

The conditions for withdrawal from the General Provident Fund accounts for prescribed objectives shall be according to general Provident Fund Rules as amended from time to time applicable to State Government employees.

**16. Conversion of advance into final Withdrawal :-**

A subscriber who has already drawn or may hereafter draw advance under Rule 14 may convert at his discretion, by written request addressed to the Accounts Officer through the sanctioning authority the balance outstanding against it into a final withdrawal after satisfying conditions if any, in that regard.

**17. Final withdrawal of accumulations in the Fund :-**

(1) When a subscriber quits the service, the amount standing to his credit in the Fund shall become payable to him :

Provided that a subscriber who has been dismissed from the service and is subsequently reinstated in the service shall, if required to do so by the District Development Officer, repay any amount paid to him from the Fund in pursuance of this rule with interest thereon at the rate provided in Rule 11, in the manner provided in Rule 18, the amount shall be credited to his account in the Fund;

Provided further that subscriber holding a temporary post may either withdraw the amount on the termination of his appointment or leave it in the Fund to be withdrawn at the time he finally quits the service.

Explanation. A subscriber who is granted refused leave shall be deemed to have quited the service on the date of the compulsory retirement or on the expiry of an extension of service, as the case may be.

(2) A subscriber, other than one who is appointed on contract or one who has retired from service and is subsequently re-employed, with or without a break in service, shall not be deemed to quit the service when he is transferred without any break in service to a new post under another District Panchayat or any State Government, or the Central Government (in which case he is governed by relevant Provident Fund Rules) and without retaining any connection with his former post. In such a case, his subscriptions together with interest thereon shall be transferred.

(a) to his account in the provident fund of the other District Panchayat; or

(b) to a new provident fund account under the State or Central Government in accordance with the rules of that fund if such Government consents, by general or special order to such transfer of subscriptions and interest.

(3) When a subscriber is transferred without any break in service, to the service under a body corporate owned or controlled by the State Government or any other Government, (includes the Central Government and other State Governments in addition to the Government of Gujarat) the amount of subscription together with interest thereon, shall not be paid to him but shall be transferred with the consent of such body to his new Provident Fund Account under such body.

Explanation. Transfers of a subscriber includes a case of resignation from service in order to take up appointment under Central Government or State Government or any Department of the State Government (in which the subscriber is governed by relevant Provident Fund rules), without any break and with proper permission of the District Panchayat. In case where there is a nominal break such break should strictly be limited to the extent of the period of joining time allowed on transfer of a subscriber to a different station.

(4) The same rule position shall be made applicable to the cases of retrenchment following by immediate employment whether under the same or different District Panchayat.

### **18. Payment of accumulation in the Fund in Certain circumstances :-**

Where a subscriber (a) has proceeded on leave preparatory to retirement or, if he is employed in a vacation department on leave preparatory to retirement combined with vacation, or (b) while on leave, has been permitted to retire or been declared by a competent medical authority to be unfit for further service. The amount standing to his credit in the Fund shall, upon application made by him in that behalf to the Accounts Officer become payable to the subscriber; Provided that the subscriber, if he returns to duty shall, if required to do so by the District Development Officer, repay to the Fund for credit to his accounts, the whole or part of any amount paid to him from the fund in pursuance of this rule

with interest thereon at the rate provided in Rule 11 in cash or partly in cash and partly by installments or otherwise, by recovery from the emoluments or otherwise as may be directed to the competent authority.

**19. Nomination by subscriber :-**

On the death of a subscriber before the amount standing to his credit has become payable, or where the amount has become payable before the payment has been made

(i) When the subscriber leaves a family,

(a) if a nomination made by the 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;

(b) 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 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 in equal shares:

Provided that, no share shall be payable to

(1) sons who have attained majority;

(2) sons of a deceased son who have attained majority;

(3) married daughters whose husbands are alive;

(4) married daughters of a deceased son whose husbands are alive; if there is any member of the family other than those specified in clause (1), (2), (3) and (4);

Provided further that, the widow or widows and the child or - children of a deceased son shall receive between them in equal parts only the share which that son would have received if he had survived the subscriber and has been exempted from the provisions of clause (1) of the first proviso;

(ii) when the subscriber leaves no family, if 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.

**20. 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 three years immediately proceeding 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 three 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 three years, a post of the maximum of the pay scale 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 atleast 5 years service at the time of his death.

**21. Payment of Amount of the Fund :-**

(1) Where the amount standing to the credit of a subscriber in the Fund becomes payable, it shall be the duty of the Accounts Officer to make payments, as provided in Sec. 4 of the Provident Fund Act, 1925.

(2) Any person who desires to claim payment under these rules shall send a written application in that behalf to the Account Officer. Payment of account withdrawn shall be made in India only.

Explanation. Where the amount standing to the credit of a subscriber in the fund has become payable under Rules 17, 18 and 19, the Accounts Officer shall authorise prompt payment of that portion of the amount standing to the credit of subscriber in regard to which there is not dispute or doubt, the balance being adjusted as soon after as may be.

## **22. Transfer of accumulations in Fund of allocated employee :-**

(1)

(a) If any person who is or is not an allocated employee and who is a subscriber to any other provident fund (not being a Contributory Provident Fund) of Government or of another District Panchayat, is permanently transferred on any date before or after the coming into force of these rules, to a pensionable service under the District Panchayat, the amount of his subscriptions together with interest thereon standing to his credit in such fund on the date of transfer shall, with the consent of the Government or as the case may be of the District Panchayat concerned, be transferred to his credit in the Fund;

(b) If a person who is or is not an allocated employee, and is a subscriber to a Contributory Provident Fund of Government or of a local authority or of another District Panchayat, is permanently transferred on any date before or after coming into force of these rules to pensionable service under the District Panchayat and if opts or is required to earn pension in respect of such pensionable service

(i) the amount of his subscription, with interest thereon, standing to his credit in such Contributory Provident Fund on the date of transfer shall, with the consent of the Government or of the local authority or as the case may be, the District Panchayat concerned, be transferred to his credit in the Fund;

(ii) the amount of the contributions of the Government or of the local authority or as the case may be of the other District Panchayat, with interest thereon standing to his credit in such Contributory Provident Fund account shall, with the consent of the Government or of such local authority or as the case may be of

such other District Panchayat, be paid to the District Panchayat and credited to the fund of the employee.

(iii) he shall in exchange be entitled to count towards his pension, such part of the period during which he subscribed to such contributory provident fund as the District Panchayat may determine.

(2) Nothing in this rule shall apply to a subscriber who has retired from service and is re-employed with or without a break in service or to a subscriber who was holding the former appointment on contract.

(3) The provisions of this rule shall apply to persons who are appointed without break whether temporarily or permanently to a post carrying the benefits of these rules after resignation, retrenchment from service under any District Panchayat or any Government or State Government.

### **23. Transfer of Contribution :-**

(1) If a subscriber is subsequently admitted to the benefit of the Contributory Provident Fund of a District Panchayat, the amount of his subscription, together with interest thereon, shall be transferred to the credit of his account in the Contributory Provident Fund of the District Panchayat.

(2) Nothing in this rule shall apply to a subscriber who is appointed on contract or who has retired from service and is subsequently re-employed with or without break in service on another post carrying Contributory Provident Fund benefits.

### **24. Transfer of Fund and Interest in case of a Government Servant :-**

If a Government servant admitted to the benefit of the Fund was previously a subscriber to any provident fund of a body corporate owned or controlled by the State Government or any other Government (including the Central Government another State Governments in addition to the Government of Gujarat), the amount of the subscriptions, if any, together with interest thereon shall be transferred to his credit in the Fund with the consent of such body.

### **25. Rule for Procedure :-**

All sums credited to the Fund under these rules shall be credited in

the books of the District Panchayat to an account, named "The .....(name of the District) District Panchayat General Provident Fund". Sums of which payment has not been taken within six months after they become payable under these rules, shall be transferred to "Deposits" at the end of the year and shall be treated under ordinary rules relating to deposits.

**26. Account Number of subscriber :-**

While paying a subscription, either by deduction from emoluments or in cash, a subscriber shall quote the number of his account in the Fund which shall be communicated to him by the Accounts officer. Any change in the number shall similarly be communicated to the subscriber by the Accounts Officer.

**27. Statement of Account :-**

(1) As soon as possible after the closing of the each account of year, the Accounts Officer shall send to each subscriber, a statement of his account in the Fund Showing the opening balance as on 1st April of the year, the total amount credited and withdrawn, if any during the year, the total amount of interest credited as on the 31st March of the year and the closing balance in this account on that date. The Account Officer shall attach to the statement of account an enquiry whether the subscriber

(a) desires to make any alteration in any nomination made under Rule 5;

(b) has acquired a family in cases where the subscriber has made no nomination in favour of a member of his family under the proviso to sub-rule (1) of Rule 5.

(2) Subscribers should satisfy themselves as to the correctness of the annual statement and errors should be brought to the notice of the Accounts Officer within three months from the date of receipt of the statement.

(3) The Accounts Officer shall, if required by a subscriber, one but not more than once, in a year, inform the subscriber of the total amount standing to his credit in the fund at end of the last month for which his account has been written up.

**28. Savings and Repeal :-**

The Gujarat Panchayat Service General Provident Fund Rules, 1971 are hereby repealed. Such repeal shall not affect anything done or

any action taken or initiated under the rules so repealed.

SCHEDULE 1

FORM OF NOMINATION