

CHAPTER – II

In order to ensure that the payment of pension should in all cases commence on the 1st of the month in which they are due, Heads of Offices should undertake the following work of preparation of pension papers one year before the date on which the government servant is due to retire on superannuation.

The preparatory work of one year should be divided in the following stages :-

FIRST STAGE

TO BE COMPLETED BY THE HEAD OF OFFICE 8 MONTHS PRIOR TO THE DATE OF RETIREMENT

VERIFICATION OF SERVICE PERIOD, EMOLUMENTS/AVERAGE EMOLUMENTS / NOMINATIONS / ASSESSMENT OF GOVERNMENT DUES.

Verification of Service Period.

1. The Heads of Offices shall go through the service book of the government servant and ensure himself that service rendered from the date of entry into government service to the date of retirement is duly verified and In respect of the unverified portion or portions of service, he shall verify the portion or portions of such service, as the case may be, based on pay bills, acquaintance rolls or other relevant records such as last pay certificate, pay slip for month of April which shows verification of service for the previous financial year and record necessary certificates in the service book.
2. If the service for any period is still not capable of being verified in the manner specified above, and if that period of service having been rendered by the Government servant in another Office or Department, the Head of Office under which the Government servant is at present serving shall refer the said period of service to the Head of Office in which the Government servant is shown to have served during that period for the purpose of verification.
3. On receipt of communication ,the Head of Office in that Office or Department shall verify the portion or portions of such service and send necessary certificates to the referring Head of Office within two months from the date of receipt of such a reference provided that in case a period of service is incapable of being verified, it shall be brought to the notice of the referring Head of Office simultaneously and if no response is received within the time such period or periods shall be deemed to qualify for pension.
4. If any portion of service rendered by a Government servant is still not capable of being verified, the Government Servant shall be asked to file a written statement on plain paper within a month, stating that he had in fact rendered service for that period, and shall, at the foot of the statement, make and subscribe to a declaration as to the truth of that statement , make and subscribed to a declaration as to the truth of that statement, and shall in support of such declaration produce all documentary evidence and furnish all information which is in his power to produce or furnish

5. The Head of Office shall, after taking into consideration the facts in the written statement and the evidence produced and the information furnished by the government servant in support of the said period of service, admit that portion of service as having been rendered for the purpose of calculating the pension of that government servant.
6. If a Government servant is found to have given any incorrect information wilfully, which makes him or her entitled to any benefits which he or she is not otherwise entitled to, it shall be construed as a grave misconduct.

Rule 59(1)(a)

Making good omission in the service book–

1. The Head of Office while scrutinising the certificates of verification of service, shall also identify if there are any other omissions, imperfections or deficiencies which have a direct bearing on the determination of emoluments and the service qualifying for pension.
2. Any omission, imperfection or deficiency which is incapable of being made good and the periods of service about which the Government Servant has submitted no statement and the portion of service shown as unverified in the service book which it has not been possible to verify in accordance with the procedure stated in Para (a) above shall be ignored and service qualifying for pension shall be determined on the basis of the entries in the service book.

Rule 59(1)(b)

TREATMENT OF SERVICE PERIOD IN CERTAIN CIRCUMSTANCES

1. **Extra Ordinary Leave:** Extra Ordinary Leave on medical certificate qualifies for pension. Also Extra Ordinary Leave taken otherwise than on medical grounds qualify for pension if granted to a government servant for following purpose:-

- (i) Due to his inability to join or re-join duty on account of civil commotion, or
- (ii) For prosecuting higher technical and scientific studies or

Extra Ordinary Leave taken on other grounds i.e. personal affairs is treated as non-qualifying period for pensionary benefits.

Rule 21

2. **Period of Suspension**

Time passed by a Govt. servant under suspension pending enquiry into conduct will count as Qualifying Service where on conclusion of such enquiry, he has been fully exonerated or the suspension is held to be wholly unjustified. In other cases, the period of suspension shall not count unless the Authority Competent to pass order under the rule governing such cases expressly declares at the time that it shall count to such extent as the competent authority may declare.

- (i) In the absence of any specific entry, the period of suspension shall be taken as counted towards the qualifying service.
- i. Suspension should be held wholly unjustified when the proceedings end with minor penalty.

Rule 23

3. Forfeiture of Service on dismissal or removal

- (i) Dismissal or removal of a Govt. servant from service or post entails forfeiture of past service. However, if a Govt. servant who is dismissed, removed or compulsorily retired from service, but is re-instated on appeal or review, is entitled to count his past service as qualifying service.
- (ii) The period of interruption in service between the date of dismissal, removal or compulsory retirement, as the case may be, and the date of reinstatement, and the period of suspension, if any, shall not count as qualifying service unless regularized as duty or leave by a specific order of the authority which passed the order of reinstatement.

Rule 24 & 25

4. Forfeiture of Service on resignation :

Resignation from service or post, unless it is allowed to be withdrawn in the public interest by the Appointing Authority, entails forfeiture of past service. However, resignation shall not entail forfeiture of past service if it has been submitted, with proper permission, to take up another appointment , whether temporary or permanent under the government, where service qualifies.

Interruption in service in a case falling under sub rule (2) of Rule 26 due to the two appointments being at different stations not exceeding the joining time permissible under the rules of transfer, shall be covered by grant of leave of any kind due to the government servant on the date of relief or by formal condonation to the extent to which the period is not covered by leave due to him.

Rule 26

5. Condonation of Interruption in service :

In the absence of specific indication to the contrary in the service book an interruption between two spells of Civil Service by a Govt. servant under Government including Civil Service rendered and paid out of Defence Services estimates or Railway estimates shall be treated as automatically condoned and the pre-interruption service treated as qualifying service. The period of interruption shall not count as qualifying service. However, interruption caused by resignation, dismissal or removal from service or for participation in strike will not be counted towards qualifying service for pension, unless otherwise decided by the Competent Authority.

Rule 28

6. Deputation service period

Where it is the responsibility and liability of the government servant himself to maintain the continuity of pensionable service by the payment of contributions, in such cases it will be necessary to ascertain whether the recoveries have been made before the period of foreign service is reckoned as qualify service.

Where, however, the responsibility for making pension contributions is that of the borrowing organisation and where either some of the contributions have not been recovered or the records in respect of the recoveries of such contributions are incomplete, while the authorities concerned should pursue the matter with the borrowing organisation separately for appropriate action, this should have no bearing on the processing and finalisation of the pension papers.

Rule 67

DETERMINATION OF EMOLUMENTS/AVERAGE EMOLUMENTS

1. Emoluments

- (i) For the purpose of determination of emoluments/average emoluments, the Head of Office shall verify from the Service Book the correctness of the emoluments drawn or to be drawn during the last 10 months of service. In order to ensure that the emoluments during the last 10 months of service have been correctly shown in the Service Book, he shall verify the correctness of emoluments for the period of 24 months only preceding the date of retirement of the government servant and not for any period prior to that date.

Rule 59(1)(b)(iii)

- (ii) "Emoluments" to be taken into account for the purpose of calculation of amount of Retirement Gratuity/Death Gratuity means basic pay as defined in Rule 9(21)(a)(i) of FR SR Part I which a government servant was receiving immediately before his retirement or on the date of his death and will also include non practising allowance granted to medical officers in lieu of private practice and Stagnation Increment.
- (iii) With effect from 1.1.2006 there is no provision of granting the stagnation increment and hence the same will not be part of the emoluments.
- (iv) W.e.f.1.4.1995 DA @ 97 % was added to pay for calculation of gratuity in cases of basic pay upto Rs. 3500/-, @ 73% subject to minimum of Rs. 3295/-in cases of basic pay from 3500/- to 6000/- and @ 63 % subject to minimum of Rs. 4380/- in cases of basic pay above Rs. 6000/-.
- (v) W.e.f. 1.1.1996 DA shall also to be taken as part of emoluments with basic for emolument gratuity.

- (vi) Any increase in pay which is not actually drawn shall not form part of emoluments

Rule 33

2. Average Emoluments

- (i) "Average emoluments to be taken into account for the calculation of pension shall be determined with reference to the emoluments drawn by a government servants during the last 10 month of his service.
- (ii) Pension on or after 1.1.2006 shall be calculated on emoluments or average emoluments whichever is beneficial to the retiree.
- (iii) Any increase in pay which is not actually drawn shall not form part of emoluments.

Rule 34

3. TREATMENT OF EMOLUMENTS / AVERAGE EMOLUMENTS IN CERTAIN CIRCUMSTANCES.

1. Pay drawn by a government servant while on deputation with other departments shall be treated as emoluments / average emoluments.
2. Pay drawn by a government servant while on foreign service shall not be treated as emoluments/average emoluments but the pay which would have drawn under the government had he not been on foreign service shall alone be treated as emolument/average emoluments.
3. Government servant immediately before his retirement or death while in service, was on earned leave, and earned an increment which was not withheld, such increment through not actually drawn, shall form part of his emoluments.
4. Government servant immediately before his retirement or death while in service had been absent from duty on extraordinary leave or had been under suspension, the period whereof does not count as service, the emoluments/average emoluments which he drew immediately before proceeding on such leave or being placed under suspension shall be the emoluments/average emoluments for the purpose of calculation of Retirement Gratuity/Death Gratuity and Pension.
5. Government servant transferred to an autonomous body consequent on the conversion of a department of the government into such a body and the government servant so transferred opts to retain the pensionary benefits under the rules of the government, the emoluments/average emoluments drawn under the autonomous body shall be treated as emoluments.

Rule 33 & 34

VERIFICATION OF NOMINATION

1. The Heads of Office shall verify the nominations and details of family members filed by the government servant and ensure that details of family members & the nominations in respect of all claims (DCRG, CGEIS/UTGIS & GPF) are existing and are duly countersigned by the Heads of Office. Wherever incomplete nominations or details of family are found the same may be completed after obtaining necessary details from the government servant.

Rule 50, 54 of Pension Rules and Rule 5 of GPF Rules

ASSESSMENT OF GOVERNMENT DUES

1. Assessment and Adjustment and Recovery of Government Dues pertaining to Government Accommodation

- (i) The Head of Office shall write to the Directorate of Estates at least 1 year before the anticipated date of retirement of the Government servant who was or is in occupation of a government accommodation (hereinafter referred to as the allottee) for issuing a 'No demand certificate' in respect of the period preceding 8 months of the retirement of the allottee."

Rule 57

- (ii) The Directorate of Estates on receipt of intimation from the HOO under sub-rule (1) of Rule 57 regarding the issue of No Demand Certificate shall scrutinize its records and inform the HOO **within two months**, if any, licence fee was recoverable from him in respect of the period prior to eight months of his retirement. If no intimation in regard to recovery of outstanding licence fee is received by the HOO by the stipulated date, it shall be presumed that no licence fee was recoverable from the allottee in respect of the period preceding eight months of the retirement.
- (iii) The Head of Office shall ensure the recovery of licence fee every month from the pay and allowances of the allottee for the next eight months, that is up to the date of retirement of the allottee.
- (iv) Where the Directorate of Estates intimates the amount of license fee recoverable in respect of the period mentioned in para (b) above, the head of office shall ensure that outstanding licence fee is recovered in permissible instalments from the current pay and allowances of the allottee and where the entire amount is not recovered from the pay and allowances the balance shall be recovered out of the gratuity before its payment is authorized/paid.
- (v) The Directorate of Estates shall also inform the Head of Office the amount of licence fee for the retention of government accommodation for the permissible

period beyond the date of retirement of the allottee. The Head of office shall adjust the amount of that licence fee from the amount of the gratuity together with the unrecovered licence fee, if any,

- (vi) If, in any particular case, it is not possible for the Directorate of Estate to determine the outstanding licence fee, that Directorate shall inform the Head of Office that 10 % of gratuity may be withheld pending receipt of further information.

Rule 72

2. Assessment and adjustment and recovery of dues other than dues pertaining to government accommodation

- (i) For the dues other than the dues *pertaining to* occupation of government accommodation, the Head of office shall take steps to assess the dues 1 year before the date of on which a government servant is due to retire on superannuation.
- (ii) The assessment of dues other than dues pertaining to the government accommodation shall be completed by the Head of Office 8 months prior to the date of the retirement of the government servant.
- (iii) The dues as assessed including those dues which come to the notice subsequently and which remain outstanding till the date of retirement of the government servant, shall be adjusted against the amount of retirement gratuity becoming payable to the government servant on his retirement.
- (iv) It is not permissible to with held any amount of un-assessed dues other than dues pertaining to the government accommodation out of the Retirement Gratuity and therefore these dues should be assessed before the date of retirement and if payable should be recovered from the retirement gratuity.
- (v) Dues to Municipality and Co-operative Societies not to be treated as government dues.

Rule 73

PROVIDING THE INFORMATION OF THE QUALIFYING SERVICE AND EMOLUMENTS/AVERAGE EMOLUMENTS TO THE RETIRING GOVERNMENT SERVANT.

- 1. The Head of office after completion of Qualifying Service, Emoluments/Average Emoluments, Nominations and Assessment of Government dues, not later than eight months prior to the date of retirement of the government servant shall produce the following details to the retiring government servant.
 - (i) A certificate regarding the length of qualifying service and also the emoluments and average emoluments proposed to be admitted for the purpose of pension and gratuity.

- (ii) Reasons for non-acceptance, supported by relevant documents in support of his claim within 2 months, if the certified service and emoluments/average emoluments as indicated by the Head of office are not acceptable to him.
2. The Head of Office then shall ask him to furnish /submit the following details/information not later than 6 months prior to the date of retirement :

To submit 02 specimen signatures/thumb impression, 03 copies of passport size joint photographs with wife or husband and where it is not possible separate photographs of husband and wife, Details of Family in Form-3 Nomination for Gratuity, CGEIS and GPF in Common Nomination Form 1, Nomination for Arrears of Pension in Form A for Payment of Arrears of Pension (Nomination) Rules, 1983 , Nomination for payment of Commuted Value of Pension in Form 5 of CCS(Commutation of Pension) Rules, 1981 Undertaking for refunding any excess payment, Option for availing the facility of fixed Medical Allowance or Health Scheme (DGEHS), Bank Account Details completed in all respects .

CHECK LIST

The checklist to be followed by the Head of Office is at **ANNEXURE I**

SECOND STAGE

TO BE ENSURED BY THE HEAD OF OFFICE 6 MONTHS PRIOR TO THE DATE OF RETIREMENT

COMPLETION / SUBMISSION OF PENSION PAPERS AND AUTHORIZATION OF PENSIONARY BENEFITS.

1. Filling up of forms and submission of pension papers to pay & accounts officer.

- (i) Head of Office after receiving the information/documents from the retiring government servants as regard to the Nominations, Bank Details, Photographs, Undertaking and Option IN Form 5 , shall complete Part-I of Form 7 not later than 6 months of the date of retirement of the Govt. servant and shall forward the same with a covering letter in Form No.8 along with Service Book of the Govt. Servant duly completed up to date, calculation sheet of pensionary benefits and any other documents relied upon for the verification of service to the PAO concerned.
- (ii) Head of Office shall retain a copy of each of the Form/Document for his records.
- (iii) If, after the pension papers have been forwarded to the Pay & Accounts Officer, any event occurs which has a bearing on the amount of pension admissible, the fact shall be promptly reported by the Head of office to the Pay & Accounts Officer.

Rule 60 , 61& 62

2. Check List and Pension Forms

- (i) The Check List on pension cases to be followed by the Head of office is at **ANNEXURE II.**
- (ii) The set of Pension Forms to be used by the Head of Office by Head of Office for preparation and submission of pension cases to Pay & Accounts Officers is placed at **Annexure-IV.**

3. Authorization of Pensionary Benefits by Pay & Accounts officer

- (i) After receiving the pension papers from the Head of Office, Pay & Accounts Officer shall apply the requisite checks as prescribed under the Pension Rules, the Civil Accounts Manual and I record the account encasement in part-II in Form 7 and assess the amount of Pension, Gratuity and Commutation of Pension wherever applicable

- (ii) The Pay & Accounts Officer will then issue the Authority of payment of Retirement Gratuity to be drawn and disburse through the Head of Office of the retiring government servant after adjusting the government dues, if any. Similarly Pay & Accounts Officer will issue the authority for payment of commutation of pension wherever applicable to be drawn through the Head of Office of the retiring government servant.
- (iii) Where it has not become possible to make the payment of commuted value of pension within the first month after the date of retirement on superannuation of the retiring government servant, the due monthly pension would be paid through the Head of Office
- (iv) On receipt of necessary payment bills on account of Retirement Gratuity and Commutation of Pension from the Head of Office, Pay & Accounts Officer shall release the payment to the retiree through Cheque or Electronic Mode.
- (v) After releasing the payment of Retirement Gratuity and Commutation of Pension, Pay & Accounts Officer shall mention all details including the date on which the amount of pension to be reduced on account of commuted part of pension and issue the Pension Payment Order not later than one month in advance of the date of retirement of the government servant on attaining the age of superannuation to the Pension Disbursing Authority (Bank) from where the retiree has opted for payment of monthly pension.
- (vi) The Pay & Accounts Officer shall also provide a copy of the Pension Calculation Sheet and Letter of pension authorization to the retiring government servant through the Head of office.

Rule 65

(4) AUTHORISATION OF PROVISIONAL PENSION

1. Under Rule 64 :

- (i) There may be an isolated case where inspite of following the procedure as laid down in the instructions on the preparation of pension case, it may not be possible for the Head of Office to forward the pension papers to the Pay Accounts Officer within the prescribed period i.e. 6 months before the retirement of the government servant or where the pension papers have been forwarded to the Pay & Accounts Office within the prescribed period but the same have been returned to the Head of Office for eliciting further information before issue of Order for the payment of Gratuity and Commutation of Pension and issue of Pension Payment Order
- (ii) If the Head of Office, in such case is of the opinion that the pension or gratuity or both cannot be assessed, finalised and settled, before the actual date of retirement of the government servant, he shall, then, take steps to determine the qualifying years of service and emoluments/average emoluments qualifying for pension and retirement gratuity after the most careful summary

investigations and shall issue sanction letter to the Accounts Officers authorising 100 % provisional pension for a period not exceeding 6 months to be reckoned from the date of retirement of the government servant, 100% retirement gratuity as provisional gratuity withholding 10 % of the gratuity or Rs. 10000/- whichever is less on account of recovery of unassessed government dues.

2. Under Rule 9 & 69

- (i) In the case of government servant who has retired on attaining the age of superannuation or otherwise and against whom any departmental or judicial proceedings are instituted or where departmental proceedings are continued, a provisional pension as provided in Rule 69 shall be submitted.
- (ii) In respect of a Government servant referred to in sub-rule (4) of Rule 9 of Pension Rules, the Accounts Officer shall authorize the provisional pension equal to the maximum pension which would have been admissible on the basis of qualifying service up to the date of retirement of the Government servant, or if he was under suspension on the date of retirement up to the date immediately preceding the date on which he was placed under suspension.
- (ii) On the proposal of the Head of Office, provisional pension shall be authorized by the Pay & Accounts Officer during the period commencing from the date of retirement upto and including the date on which, after the conclusion of departmental or judicial proceedings, final orders are passed by the Competent Authority.
- (iii) No retirement gratuity shall be paid to the government servant until the conclusion of the departmental or judicial proceeding and issue of final orders thereon provided that where departmental proceedings have been instituted under Rule 16 of the Central Civil Services (Classification, Central and Appeal) Rules, for imposing any of the penalties specified in clauses (i), (ii) & (iv) of Rule 11 of the said rules, the payment of gratuity shall be authorized to be paid to the government servant.
- (iv) Payment of provisional pension made shall be adjusted against final retirement benefits sanctioned to such government servant upon conclusion of such proceedings but no recover shall be made where the pension finally sanctioned is less than the provisional pension of the pension is reduced or withheld either permanently or for a specified period.
- (v) Departmental Proceedings shall be deemed to be instituted on the date on which the statement of charges is issued to the government servant or pension, or if the government servant has been placed under suspension from an earlier date, on such date and judicial proceedings shall be deemed to be instituted in the case of criminal proceedings, on the date on which the complaint or report of a Police Officer, of which the Magistrate takes cognizance, is made and in the case of civil proceedings, on the date the plaint is presented in the Court.

ACTION IN OTHER RETIREMENT CASES

In case of retirement other than non superannuation of government servant while in service since the Pension Sanction Authority does not get adequate time for processing pension papers as available to them in the case of retirement on superannuation, The Heads of Office shall follow the same procedure as prescribed for superannuation cases for verification of service, pay fixation, nominations and assessment of government dues and shall complete the pension papers in a time bound manner to ensure the timely payment of retirement benefits to the retiree.

PROCEDURE FOR PREPARATION OF PENSIONARY BENEFIT CASES IN CASE OF DEPUTATIONISTS

In the case of Government Servant who retires while on deputation to other Government Department, action to authorize pension and gratuity in accordance with the above provisions shall be taken by the Head of Office of the borrowing Department.

In the case of a Government servant who retires from service, while on deputation to a State Government or while on foreign service, action to authorize pension and gratuity in accordance with the above provisions shall be taken by the Head of Office or the Cadre authority which sanctioned deputation to the State Government or to foreign service.

Rule 67