

The Rajasthan Municipalities (Contributory Provident Fund and Gratuity) Rules, 1969

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RJ732

SLATIVE HISTORY ▼

In exercise of the powers conferred by clause (b) and (t) of sub section (2) of section 297 of the Rajasthan Municipalities Act, 1959 (Act No. 38 of 1959), the State Government hereby makes the following rules regulating Provident Fund and Gratuity for municipal employees, namely :-

1. Short title and commencement. - (1) These rules may be called the Rajasthan Municipalities (Contributory Provident Fund and Gratuity) Rules, 1969.

(2) They shall apply to all the municipalities in Rajasthan.

(3) They shall come into force after one month from the date of their publication in the Official Gazette.

2. Definitions. - (1) In these rules and the Schedules annexed thereto, unless there is anything repugnant to the subject or context -

(a) 'Act' means the Rajasthan Municipalities Act, 1959 (Act No. 38 of 1959);

(b) 'Board' means a Municipal Board and shall include a Municipal Council established or deemed to be established under the Act;

(c) 'Chairman' means the Chairman of a Board and shall include a President of a Municipal Council;

(d) 'Children' means legitimate children and shall include adopted children if the Executive Officer is satisfied that under the personal law of the subscriber adoption is legally recognised as conferring the status of a natural child;

(e) 'Emoluments' means pay or/and leave salary as defined in the service rules applicable to the subscriber;

[(ee) 'Examiner' means the Examiner, Local Fund Audit, Department, Rajasthan, Jaipur];

(f) 'Executive Officer' means the Executive Officer of a Board and shall include the Commissioner of a Municipal Council;

(g) 'Family' means-

(i) in the case of a male subscriber, the wife children whether married or unmarried, parents 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 personal law governing him or the customary law of the community to which the spouses belong to be entitled to maintenance, she shall no longer be deemed to be a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently intimates by express declaration in writing to the Executive Officer that he shall continue to be so regarded;

(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 declaration in writing to the Executive Officer expresses her desire to exclude her husband from the family, the husband shall be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently cancels in writing her declaration excluding him;

(h) 'Form' means a form appended to the schedule;

(i) 'Fund' means the Contributory Provident Fund established under the rules;

(j) 'Government' means the Government of Rajasthan;

[(k) 'Personal Deposit Account' means the interest bearing Contributory Provident Fund Personal Deposit Account of the Municipality opened with the District Treasury/Sub-Treasury],

(k) 'Bank' means the Post Office Savings Bank;

(l) 'Schedule' means the Scheduled appended to these rules; and

(m) 'Year' means a financial year.

(2) Words and expressions used but not defined in these rules shall have the meanings assigned to them in the Provident Fund Act, 1925 (Central Act 19 of 1925) or in the service rules governing the subscriber.

3. Establishment and Management of the Fund. - (1) Every Board shall establish a fund for all persons holding posts which are non-pensionable in accordance with these rules and the provisions of the Provident Fund Act, 1925 (Central Act 19 of 1925) shall apply to each such fund.

(2) Each Fund shall vest in and be administered by the Board concerned.

4. Applicability of rules. - (1) These rules shall apply to all employees (other than persons employed part time or work charged or on contract basis or any Government servant on deputation to the Board holding posts under the control of any Board and who do not enjoy and pensionary benefits :

Provided that a temporary employee of a Board shall not get the benefit of these rules unless he has completed one year's continuous service under the Board :

Provided further that these rules shall not apply to a municipal employees hitherto governed by the Ajmer Merwara Provident Fund Rules, 1937, the Bikaner Provident Fund Rules, the Udaipur Provident Fund Rules and the Jodhpur Government Service Regulations (Chapter VIII) unless he by giving notice in writing to the Executive Officer within three months of the coming into force of these rules, opts to be governed by these rules.

(2) An employee, who is entitled to the benefit of pension and gratuity under any rules or orders prevalent in any Board at the time of coming into force of these rules may opt to be admitted to the benefits of these rules within three months of such commencement and the option once exercised shall be final. Such an employee shall be a subscriber to the Fund from the date of these rules and in lieu of pensionary service put in so far, he shall be entitled to the benefits prescribed under these rules. Such employee shall subscribe for the total period of his service put in before the commencement of these rules either in one or more installments as determined by the Board at the 8-1/4% of his emolument :

Provided that if any employee choose not to pay the amount of subscription so due, such amount shall be deemed to be an advance to such employees and interest thereon shall be chargeable from him at the rate prescribed in sub-rule (2) of rule 12 which shall be deducted from his monthly emoluments and credited to his account in the Fund.

(3) If a person admitted to the benefits of a fund was previously a subscriber to the General Provident Fund of the Government, the amount of his subscriptions in the General Provident Fund together with interest thereon shall be transferred to his credit in the Fund.

(4) If a person admitted to the benefits of the fund was previously a subscriber to any Contributory Provident Fund under the control of a Board, the amount at his credit in such fund together with interest, if any, shall be transferred to his credit in the Fund.

(5) Every servant of a Board to whom these rules apply shall be a subscriber to the Fund.

5. Nomination. - (1) A subscriber shall, as soon as may be, after joining the Fund send to the Executive 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 where the amount has become payable, before payment has been made : 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.

(2) If 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.

(3) Every nomination shall be in one of the Forms set forth in Schedule I as may be appropriate in the circumstances.

(4) A subscriber may at any time cancel a nomination by sending a notice in writing to the Executive Officer :

Provided that the subscriber shall, along with notice, send a fresh nomination made in accordance with the provisions of his rule.

(5) 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 pass to such other person as may be specified in the nomination;

(b) that the nomination shall become invalid in the event of the happening of a contingency specified therein provided that if at the time of making the nomination the subscriber has no family, he shall provide in the nomination that it shall become invalid in the event of his subsequently acquiring the family.

(6) Immediate 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 (5) or on the occurrence of any event by reason of which the nomination becomes invalid in pursuance of clause (b) of sub-rule (5) or the proviso thereto, the subscriber shall send to the Executive Officer a notice in writing cancelling the nomination and shall also send a fresh nomination made in accordance with the provisions of this rule.

(7) 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 received by the Executive Officer.

[6. Personal Deposit Account. - (1) A separate interest bearing Personal Deposit Account other than as provided under Rule 11 shall be opened by the Treasury Officer on written request of each Board under the head 'Deposit Account of Municipal Board with the District or Sub-Treasury' concerned in the name of the Board/Council. An intimation of the accounts opened by the Treasury/Sub-Treasury Officer shall be given to the Examiner. A pass book shall be supplied to each account holder by the Treasury/Sub-Treasury Officer.

(2) The following shall be credited to the Personal Deposit Account opened with the District Treasury/Sub-Treasury:-

(i) subscriber's subscriptions;

(ii) interest, as provided by rule 12 on the amounts of subscriptions and contributions.

(3) The entire balance of Contributory Provident Fund Accounts of the employees for a Board comprising of their upto date subscriptions. Board's contribution, and interest accrued thereon shall be transferred to the Personal Deposit Account. Investment of existing

Provident Fund in Government or Government guaranteed securities, fixed deposits and or time deposits in banks and post offices etc. available with the Board shall be endorsed in favour of the District/Sub-Treasury by the respective Board for being credited to the Personal Deposit Account concerned of the Board on maturity. Cash balance and the amount available under the post office Saving Bank Account or in other Bank Account shall also deposited in the District/Sub-Treasury for being credited in the respective Personal Deposit Accounts.

(4) The Board shall maintain Individual Provident Fund Ledger Accounts in respect of individual employees in which the monthly subscription to Provident Fund and the contribution paid by the Board shall be credited.

(5) For withdrawals from the Personal Deposit Account a separate Cheque Book shall be issued by the Treasury Officer/Sub-Treasury Officer to the Board or the Officer operating the Personal Deposit Account.]

7. Mode of payment of subscriptions. - Every subscriber shall subscribe monthly to the Fund when on duty and on leave except on extra-ordinary leave without pay.

8. Rate of subscription. - (1) The amount of subscription shall be 8-1/3% of the emoluments of the subscriber.

(2) The amount of subscription shall be in whole rupees (50 paise or more counting as the next whole rupee).

(3) If a subscriber is on duty or on leave for a part of a month and on extraordinary leave or on leave without pay for the remainder of that month, the amount of the subscription payable shall be proportionate to the number of days spent on duty and/or on leave (not extraordinary leave or leave without pay) during the month.

9. Realisation of subscription. - The subscription payable by a subscriber shall be recovered by the Executive Officer by means of deduction of amount of such subscription from the emoluments of the subscriber drawn from the salary bills of each month.

10. Contribution by the Board. - (1) The Board shall, alongwith the monthly subscription of the subscriber to the Fund make a contribution each month to the account of each subscriber.

(2) The contribution shall be equal to the subscription paid into the Fund by subscriber each month.

(3) In case of the employees who have opted for the Fund under rule 4, the Board concerned shall contribute an amount equal to the total subscription made by the subscriber from the date of his appointment after the date of his option together with interest as provided in sub-rule [(3)] of rule 12 either in one sum or in monthly instalments not exceeding six.

(4) If a subscriber resigns the service of the Board before he has completed five years continuous service, he shall not be entitled to contribution made to his Fund by the Board and interest thereon.

(5) If a subscriber is removed, dismissed or is called upon to resign on account of misconduct or inefficiency or resigns 4without one month's notice, the Board may with the previous sanction of the Government, withhold the whole or any part, of the contributions made to the Fund and the interest thereon.

[11. Payment of Gratuity. - (1) Every Board in addition to its share of contribution as provided under Rule 10, shall also grant to a subscriber who has completed 5 years service, the amount of gratuity at the rate of one fourth of the emoluments of a subscriber for each completed 6 monthly period of service subject to a maximum of 16-1/2 times of emoluments. In the event of death of a subscriber while~in service the gratuity will be subject to a minimum of 12 times the emoluments of the subscriber at the time of death :

[Provided that the amount of Gratuity and Death-cum-Retirement Gratuity payable under this Rule shall not exceed 3.5 Lacs Rupees with effect from 1-1-97.]

(2) The term "emolument" for the purposes of this Rule shall mean monthly pay, personal pay and special pay, if any, which a subscriber was drawing immediately before his retirement or death;

[Provided further that the amount of Dearness Allowance admissible on basic pay at the time of retirement/Death of a Government servant as the case may be shall be treated as part of emoluments for the purpose of grant of Retirement Gratuity/Death Gratuity.]

(3) (i) The gratuity at the rates indicating in sub-rule (1) shall be payable to a subscriber who retires on attaining the age of superannuation on or after 1-6-78 provided that it is certified by the competent authority that the services rendered by the employee has been good, efficient and satisfactory.

(ii) In the case of an employee whose services have not been found good, efficient and satisfactory, a reduction in the amount of gratuity shall be made by the authority competent to make appointment after obtaining the approval of the Director, Local Bodies, Rajasthan, in the case of employees who belong to services other than Rajasthan Municipal Service, and in case of an Officer of Rajasthan Municipal Service, the approval of Government in the Local Self Government Department shall be necessary.

(4) The provisions of sub-rules (4) and (5) of rule 10 shall be applicable in respect of payment of gratuity.

(5) (i) Every Board, for the purpose of sub-rule (1) above, shall open a separate Personal Deposit Account other than as provided under Rule 6 on the similar conditions for the purpose of this rule. Any amount credited by the Board in the Fund or in the Accounts of the subscribers or account of gratuity before coming into force of this notification shall be deposited to the said account alongwith the interest accrued thereon.

(ii) Every Board shall deposit in the said personal Deposit Account such monthly amount which may be equal to 5% of the total emoluments of all the subscribers. The amount shall be drawn in the salary bills and shall be deposited in the said account forthwith.

(iii) The amount deposited in the Personal Deposit Account shall not be withdrawn in any case except to make payment of gratuity to the subscriber in accordance with Rule or under sub-rule (6).

(6) (i) In case an employee is transferred from one Board to another Board, the first Board shall draw such amount of gratuity from the said Personal Deposit Account which shall be calculated on the basis of the maximum of the pay scale of the subscriber in proportion to his completed years of service by cheque and shall send the same to the second Board along with the last pay certificate of such employee. The second Board shall deposit the said cheque in its own Personal Deposit Account of Gratuity.

(ii) The amount of gratuity as calculated in accordance with sub-rule (1) shall be paid by the Board from where the subscriber retires or dies. Any deficiency in the amount actually recovered from various Boards as provided in sub-rule (i) above and the amount of, gratuity payable to the subscriber shall be borne by the last Board.

(7) In case a Board fails to make payment of the amount of gratuity payable to a subscriber under sub-rule (1) or to be sent to the second Board under sub-rule (6), the recovery of the said amount from such Board shall be effected by the Director Local Bodies, Rajasthan. For this purposes, the said Director may also deduct the such amount from the General Grant-in-aid payable to such Board. The amount so recovered shall be remitted by the Director to the concerned Board or shall be paid directly to the subscriber as deemed proper.]

[12. Interest. - (1) At the end of each financial year interest shall be allowed on the minimum balance available in the Personal Deposit Accounts between 6th to the end of each month by the Treasury/Sub-Treasury Officer at such rates as are prescribed by the State Government from time to time which shall be at par with the rate of interest allowed on General Provident Fund of Government Servants. A separate intimation for credit of interest at the end of financial year shall be sent by the District Treasury/Sub-Treasury Officer to the each Board.

(2) The Board shall arrange to credit the interest in the respective Provident Fund Ledger Account of the individual employee on pro-rata basis as per balance appearing in such individual's Provident Fund Account.

(3) The Board shall arrange to reconcile the Personal Deposit Account with the book of the Treasuries/Sub-Treasuries and obtain certificate of such reconciliation in the respective pass books under the seal and Signature of the District Treasury/Sub- Treasury Officers.]

[13. Withdrawal of the amount from the Personal Deposit Account. - The amount deposited in the Personal Deposit Account by the Board may be withdrawn only by cheque supplied by the Treasury Officer/Sub-Treasury Officer. The Personal Deposit Account shall be operated in accordance with Rule 7 of the Rajasthan Municipalities (Accounts) Rules, 1963.

(2) The amount of Provident Fund Deposited in the Personal Deposit Account shall be withdrawn under sub-rule (1) only in the following cases :-

(i) For granting advances as provided under Rules 14.

(ii) For making payments of premium towards Life Insurance Policies as provided under Rule 16.

(iii) For making payment of amount standing at the credit of the subscriber as payable under rule 17, 18 and 20, and

(iv) For any other purpose, as directed by the Government of time to time.]

14. Advances from the Fund. - A temporary advance may be granted to a subscriber from the amount standing to his credit in the Fund by the Chairman subject to the following conditions.

(a) No advance shall be granted unless the Chairman is satisfied that the applicant's pecuniary circumstances justify it and that it will be expended on any of the following objects and not otherwise :-

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

(ii) to pay for the education of the subscriber or a member of his family;

(iii) to pay obligatory expenses on scale appropriate to the subscriber's status in connection with marriages, funerals, or other ceremonies which, by his religion, it is incumbent on him to perform;

(iv) to pay for the purchase of dwelling site or a dwelling house or for the construction of a dwelling house;

(v) to pay for the purchase of a conveyance.

(b) The Chairman shall record in writing the reasons for granting the advance.

(c) An advance shall not ordinarily exceed three months emoluments and in no case exceed the amount of the subscriber's own subscription to the fund with interest thereon.

- (d) A second advance shall not, except for special reasons, be granted until at least twelve months after the final repayment of a previous advance (together with interest thereon) have elapsed.

15. Recovery of advances. - (1) An advance shall be recovered from the subscriber in such number of equal monthly instalments as the Chairman may direct but such number shall not be less than twelve unless the subscriber so elects, or in any case more than twenty- four. A subscriber may, at his option, repay more than one instalment in a month. Each instalment shall be in number of whole rupees, the amount of the 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 9 for the realisation of subscriptions and shall commence on the first occasion after the advance is made on which the subscriber draws emoluments for a full month. Recovery shall not be made, except with the subscriber's consent, while he is on leave other than on full average pay or in receipt of subsistence grant.

(3) If more than one advance has been made to subscriber each advance shall be treated separately for the purpose of recovery.

(4) (a) After the principal of the advance has been fully repaid interest thereon shall be paid at the rate of one fourth percent of the principal for each month or broken portion of a month during the drawal and complete repayment of the principal.

- (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. In calculating interest, a fraction of a rupee if it exceeds fifty paise, shall be taken to be whole rupee and if it does not exceed fifty paise shall be ignored.

(5) Recoveries made under this rule shall be credited as and when they are made to the subscriber's account in the fund and they shall be watched through a separate and distinct register of advances in the form prescribed in the Rajasthan Municipalities Accounts Rules, 1963.

16. Payment towards Life Insurance Policies. - (1) Payment of premium of the Life Insurance Policy on the Life of the subscriber himself who has put in a continuous service of not less than 5 years may, at the option of the subscriber be made out of the amount of the fund to the extent of his subscription, provided that the subscriber applies to the Chairman in this regard and gets policy approved by him.

(2) On approval of the Policy by the Chairman, the Executive Officer shall make payment to the Life Insurance Corporation on behalf of the subscriber according to the mode of payment of premium in respect of the policy, provided that it will be the responsibility of the subscriber to watch and to take timely steps to keep the policy alive.

(3) If the total amount of payment towards the Life insurance Policy is less than the amount of the premium subscription payable to the fund the difference shall be rounded to the nearest rupee and paid to the account of the subscriber in the fund.

[(4) The policy shall be such as is legally assignable to the Chairman and it shall be so assigned in the Form prescribed in Schedule-II and deposited with the Executive Officers within three months after the date of the first withdrawal from the Fund for the purpose. In case of failure to do so the amount withdrawn shall be recovered from the emoluments of the subscriber with interest at the rate prescribed by the State Government.]

(5) In case of resignation or retirement of the subscriber the policy shall be reassigned in the Form prescribed in Schedule III by Chairman in the name of the subscriber. In case of death of the subscriber, the amount due on the policy shall be realised by the Chairman and paid to the nominee under rule 5.

(6) If a policy matures during his service, the amount due on the policy shall be realised by the Chairman and credited to the subscriber's account in the fund.

[(7) If a policy lapses on account of any reason and cannot be made even 'Paid up' the whole amount paid so far from the Fund as premium shall be recoverable from the emoluments of the subscriber with interest at the rate prescribed by the State Government and credited to his Provident Fund account.]

(8) The account of advance on this account shall be kept in the Form prescribed in Schedule IV.

17. Circumstances in which Accumulations payable. - When a subscriber quits the service, the amount standing to his credit in the fund shall, subject to any deduction under rule 19, become payable to him:

[Provided that a subscriber, who has been removed or dismissed from service and is subsequently re-instated in the service shall, if so required by the Board, repay any amount paid to him from the Fund in pursuance of this rule with interest thereon, at the rate prescribed by the State Government. The amount so repaid shall be credited to his account in the Provident Fund, the part of the fund which represents his subscriptions and interest thereon, and the part which represents the contribution of the Board with interest thereon, being accounted for the manner provided in rule 6.]

18. Payment of heirs and successors. - Subject to any deduction under rule 19 on the death of a subscriber before the amount standing to his credit has become payable or where the amount has become payable, before 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 any 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 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 legal majority;
- (2) Sons of a deceased son who have attained legal 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 the specified in clause (1), (2), (3) and (4) :

Provided also 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 had been exempted from the provisions of clause (1) of the first proviso.

Note. - Any sum payable under these rules to a member of the family of a subscriber vests in such member under sub-section (2) of section 3 of the Provident Fund Act, 1925 (Central Act 19 of 1925).

- (ii) When the subscriber leaves no family, 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:

Note. - When a nominee is a dependent of the subscriber as defined in clause (c) of section 2 of the Provident Fund Act, 1925, the amount vests in such nominee under sub-section (2) of section 3 of that Act.

- (iii) 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 Fund Act, 1925 are applicable to the whole amount or the part thereof to which the nomination does not relate.

19. Deductions. - Subject to the condition that no deduction may be made which reduces the credit by more than the amount of any contribution by the Board with interest thereon credited under rule 10, 11 and 12 before the amount standing to the credit of a subscriber in the Fund is paid out of the Fund, the Board may direct the deduction therefrom and payment to the Board of-

- (a) any amount, if a subscriber has been dismissed from the service for grave misconduct:

Provided that if the order of dismissal is subsequently cancelled, the amount so deducted shall, on his reinstatement in the service, be replaced at his credit in the Fund.

- (b) if a subscriber resigns his employment under the Board within five years of the commencement thereof, otherwise than by reason of superannuation or a declaration by competent medical authority that he is unfit for further service;

- (c) any amount due under a liability incurred by the subscriber to the Board.

20. Payment. - (1) When the amount standing to the credit of a subscriber in the Fund or the balance thereof after any deduction under rule 19, becomes payable, it shall be the duty of the Executive Officer, after satisfying himself when no such deduction has been directed under that rule that no deduction is to be made, to make payment as provided in section 4 of the Provident Fund Act, 1925 (Central act 19 of 1925).

(2) If the person to whom, under these rules, any amount is to be paid is a lunatic for whose estate a manager has been appointed in this behalf under the Indian Lunacy Act, 1912 (Central Act 4 of 1912), the payment will be made to such manager and not to the lunatic.

(3) Any person who desires to claim payment under this rule shall send a written application in that behalf to the Executive Officer.

Note. - When the amount standing to the credit of a subscriber has become payable under rule 20, the Executive Officer shall authorise prompt payment of that portion of the amount standing to the credit of a subscriber in regard to which there is no dispute or doubt, the balance being adjusted as soon as may be.

21. Procedure in Accounts. - (1) All sums paid into the Fund under these rules shall be credited in the books of the Board to an account named as "The Municipal Board (name of the Board) Contributory Provident Fund Account."

(2) The account procedure of the Fund shall be as laid down in Schedule V.

22. Annual statement of Fund Account. - (1) As soon as possible after the 31st March of each year, the Executive Officer shall send to each subscriber a statement of his account in the Fund in Schedule VI showing the opening balance as on 1st April of the year, the total amount credited or debited during the total amount of interest credited as on 31st March of the year and the closing balance as on that date.

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

23. Audit of Fund. - (1) The amount of the Fund shall be audited by the Examiner, Local Fund Audit Department, Rajasthan, in accordance with the provisions of Rajasthan Local Fund Audit Act, 1954 and rules made thereunder.

(2) The Executive Officer shall remove or cause to be removed the discrepancies pointed out by the Examiner, Local Fund Audit in his report and shall submit a compliance report within a period of two months from date of receipt of the report.

24. Removal of difficulties. - (1) If any difficulty arises in giving effect to the provisions of these rules, the Government or any officer appointed by it in this behalf may, by order, do anything not inconsistent with the provisions of these rules which appears to it or him as the case may be to be necessary or expedient for the purpose of removing the difficulty.

(2) If any dispute or doubt arises with regard to the interpretation of any of the provisions of these rules, the decision of the Government shall be final.

25. Repeal and Savings. - The Rajasthan Municipalities Provident Fund Rules, 1960 shall, on and from the coming into force of these rules, stand repealed :

Provided that anything done or any action taken under the rules so repealed shall be deemed to have been done or taken under the provisions of these rules until it is modified or superseded by action taken or orders made under these rules.

Schedule I

[See Rule (5)(3)]

Forms of Nomination

Form I

(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 Rajasthan Municipalities (Contributory Provident Fund and Gratuity) Rules, 1969 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 subscriber	Age	Contingencies on the happening of which the nomination shall be come invalid	Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the subscriber
1	2	3	4	5

Dated this.....day of..... 19.....

At.....

.....

Two witnesses to signature

(Signature of subscriber)

(1)

(2)

Schedule I

Form II

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 in rule 2 of the Rajasthan Municipalities (Contributory Provident Fund and Gratuity) Rules, 1969 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 or share of accumulations to be paid to each.*	Contingencies on the happening of which the nomination shall be come invalid	Name, address and relationship of the person if any, to whom the right of the nominee shall pass in the vent of his predeceasing the subscriber
1	2	3	4	5	6

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

Dated this.....day of.....19.....

At.....

.....
(Signature of subscriber)

Two witnesses to signature

(1)

(2)

Schedule I

Form III

(When the subscriber has no family and wishes to nominate one person)

I, having no family as defined in rule 2 (h) of the Rajasthan Municipalities (Contributory Provident Fund and Gratuity) Rules, 1969, 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 subscriber	Age	Contingencies on the happening of which the nomination shall be come invalid*	Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the subscriber.
1	2	3	4	5

Dated this.....day of.....19.....

At.....

.....

Two witnesses to signature

(Signature of subscriber)

(1)

(2)

***Note.** - Where a subscriber who has no family makes a nomination, he shall specify in this column that the nomination shall become invalid in the event of his subsequently acquiring a family.

Schedule I

Form V

(When the subscriber has no family and wishes to nominate more than one person)

I, having no family as defined in rule 2 (h) of the Rajasthan Municipalities (Contributory Provident Fund and Gratuity) Rules, 1969, 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 subscriber	Age	Amount or share of accumulations to be paid to each.*	Contingencies on the happening of which the nomination shall be come invalid	Name, address and relationship of the person if any, to whom the right of the nominee shall pass in the vent of his predeceasing the subscriber
1	2	3	4	5	6

***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.

****Note.** - Where a subscriber who has no family makes a nomination, he shall specify in this column that the nomination shall become invalid in the event of his subsequently acquiring a family.

Dated this.....day of.....19.....

At.....

Two witnesses to signature

(1)

(2)

.....

(Signature of subscriber)

Schedule II

[Vide Rule 16(4)]

(Form of Assignment of Life Insurance Policy to Municipal Board)

I Son of..... hereby assign unto the Chairman, Municipal Board the within policy of Insurance as security for payment of all sums which under rule 16 may hereafter become liable to pay to the Municipal Provident Fund. I hereby certify that, no prior assignment of the within policy exists.

Date

Signature of the policy holder.

Schedule III

[Vide Rule 16 (5)]

Form of Re-assignment of the Municipal Board

All sums which have become payable by Shri..... Son of..... under rule 16 relating to the Provident Fund having been paid and all liability for payment by him of any sums in the future having ceased, the Chairman, Municipal Boarddoth hereby reassign within policy of Insurance to the said Shri.....

Date

Signature Chairman
Municipal Board

Schedule IV

[Vide Rule 16(8)]

Account of Advance Made for Insurance Premium

Date of Advance	Number of voucher	Account advanced	Total amount advanced	Remarks
1	2	3	4	5

Schedule V

[See Rule 21(2)]

Accounting Instruction

Para 1. - The account of each subscriber of the Fund shall be maintained by the Executive Officer.

Para 2. - On receipt of an application in Form 1, the eligibility of a new subscriber shall be examined by the Executive Officer with reference to the rules. If he is found eligible, an account number shall be assigned to him in the general index register Form 2 and shall be communicated to him by the Executive Officer.

Para 3. - (1) Alongwith the communication allotting a number to a subscriber, the Executive Officer shall send to him a nomination form applicable in his case.

(2) The nomination received by the Executive Officer from subscriber under rule 6 shall be scrutinised by him and shall be kept under lock and key.

(3) When a revised nomination is received, the superseded one shall be cancelled and returned to the subscriber.

Para 4. - Subscriber and refund of withdrawals shall be deducted from the salary bills and shown in the Schedule of recoveries and contributions in Form 3.

Para 5. - A separate ledger in Form 4 shall be kept by the Executive Officer showing the accounts of all subscriber. One paper of the ledger shall be allotted in the name of each subscriber. Each ledger account shall be posted from the Schedule of Recoveries and Contributions (Form 3).

Para 6. - (1) Advance to a subscriber under rule 14 will be paid by a Cheque in favour of the subscriber.

(2) On issue of cheque in the name of subscriber, an entry shall be made in the appropriate column of the register in Form 4.

(3) A receipt shall be obtained from the subscriber at the time of payment of the cheque by the Executive Officer. The ledger accounts of the subscriber maintained in Form 5 shall be posted from the receipt. In token of posting having been made, the following enfacement shall be made on the receipts

"Posted in the ledger account of Shri Account No. L.F. No....."

(4) Amount of all Cheques issued during a month shall be posted in the register in Form 6.

Para 7. - A monthly check register shall be kept in Form 7. This register shall be posted from each ledger account after the postings in the individual ledger accounts have been completed. The balance in the register shall then be tallied with the monthly figure appearing in the fund account.

Para 8. - Deductions made from the pay upto February shall be posted into the individual ledger accounts of subscribers by the end of March. The work of calculations of interest due on each account shall then be taken up and completed by the end of April.

The Executive Officer shall credit the total amount of interest into the Account of the subscriber on intimation being received from the [Direct Treasury/Sub-Treasury] and credited in the pass book of the subscriber.*
Account in Form 6 shall then be closed.

Para 9. - An over payment or short payment of subscription to the Fund in any one month shall be adjusted by deduction from or addition to the subscriptions in the subsequent months.

Para 10. - The account of the fund shall be operated as per provisions of the Rajasthan Municipalities Accounts Rules, 1963.

Schedule V

Form I

(See Para 2)

Application for Admission to the Fund

(To be submitted in Duplicate)

Account number to be allotted by Executive Officer	Name of applicant	Official Designation	Office to which attached
1	2	3	4
Whether post is permanent or temporary or whether applicant is on probation to a permanent post	If in temporary or officiating service whether he is likely to become permanent.		Rate of emoluments per mensem
1	2		3
Rate of subscription per mensem.	Whether the applicant has a family or not	Remarks	
8	9	10	

Station

Dated.....

Signature of Applicant

Signature of Executive Officer.

Office of the Municipal Board.....

No...../

Dated...../

Returned with account number allotted. This number should be quoted in all correspondence connected therewith. A form of nomination alongwith a Contingent Notice of Cancellation in one of the prescribed forms, duly filled in may be sent as soon as possible.

Signature of the Executive Officer.

Schedule V

Form No. 2

(See para 2)

General Index Register

Account No.	Ledger No.	Name and designation of subscriber	Date of appointment in the Board
1	2	3	4
Nomination when received	Date and reason for closure of account.	Amount finally repaid	Remarks
5	6	7	8

Schedule V

Form No. 3

(See para 4)

Schedule of Recoveries and Contribution

Account No.	Name	Pay of leave salary during the month	Monthly Subscription
1	2	3	4
Refund or withdrawal		Total realised	Remarks.
Amount	No. of Instalment.		
5	6	7	8
Total			

1. Total subscription realised during the month.....

2. Total amount of refunds or withdrawals.....

Total _____ (1) plus (2)

3. Contribution by Board.....
 4. Gratuity.....
 Grand total.....

Schedule V

Form 4

[See para 6 (2)]

Provident Fund Accounts Ledger

By whom deposited

By whom deposited			
S.No.	Name and official designation	Subscription	Contribution
1	2	3	4

Opening Balance		
Gratuity	Interest	Total.
5	6	7

Credits						
On What account						
Date of receipt	Recovery of advances	Deduction from the emoluments of subscriber	Contribution by the Board	Gratuity	Interest added	Total
8	9	10	11	12	13	14

Debits			
Date of payment	Credited to the Board or transferred to another Provident Fund	Paid to the depositor	Total Payment
15	16	17	18

Debits			
Closing Balance			
Subscription	Contribution	Gratuity	Interest
19	20	21	22

Debits			Remarks
Closing Balance - <i>Contd.</i>			
Total	Total amount bearing interest during the month	Unpaid advances	
23	24	25	26

Schedule V

Form 5
[See Para 6(3)]
Ledger

Name.....

Account No.

Date of Commencement of subscription.....

Name of the Nominee.....

Pay on March of proceeding year Rs.	Subscription				Contribution			
	Subscrip- tion	Refund of with- drawal	Total With- drawal	Monthly balance	Amount	Remarks	Gratuity	Total
April								
May								
June								
July								
August								
September								
October								
November								
December								
January								
February								
March								
Total								

Balance for 19-19.....

Contribution.....

Deposit & Refunds as above.....

Gratuity.....

Interest for 19-19.....

Balance from 19-19.....

Total.....

Interest for 19.....

Deduct withdrawals as
above.....

Total.....

Balance on 31st March, 19 -

Balance on 31st

March, 19.....

Schedule V

Form 6

[See para 6(4)]

Contributory Provident Fund Account

Municipal Board.....

Month	Opening balance	Total receipt as per register Form 3	Total 2 & 3	Total payment as per register Form 4	Closing balance	Remarks
1	2	3	4	5	6	7

Closing balance as above.....
Interest paid during the year.....
Closing Balance.....

Schedule V

Form 7

(See para 7)

Monthly Check Register for the month of.....

Account No.	Opening balance	Receipts	Contributions
1	2	3	4

Gratuity	Total 2 plus 3 plus 4 and plus 5	Withdrawals	Closing balance
5	6	7	8

Schedule VI

(See Rule 22)

Office of the Municipal Boards/council.....

Year of Account

Rate of Interest Per cent.

Account	Name of subscriber	Opening balance	*Deposit during the year	Interest for the year	Withdrawals during the year	Balance
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Subscription..... Contribution..... Gratuity.....						
Total						

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

Note. - 1. The subscriber is requested to state whether the desires to make any alteration in any nomination made under the rule of the fund.

2. The subscriber is requested to satisfy himself as to he correctness of the statement and to bring errors, if any, to the notice of the Execrption Officer, within three month(s) from the date of its receipt.

Executive Officer

To,

Executive Officer.....

Municipal Board.....

I hereby acknowledge the receipt of the Annual Statement of my Contribution Provident Fund Account for the Year 19 19
..... and accept the balance shown therein as correct/Not correct for the reasons given overleaf.

Name.....

Fund Account No.....