

## GOVERNMENT OF TAMIL NADU

Tamil Nadu Government Employees' SPECIAL PROVIDENT  
FUND-CUM-GRATUITY SCHEME – Orders – Issued.

### Finance (Pension) Department

G.O.Ms.No.136

Dated 29th February 1984.  
Masi 17, Ruthrothkari,  
Thiruvalluvar Andu 2015.  
Read:-

- (1) G.O.Ms.No. 1515, Finance, dated 3rd December 1973.
- (2) G.O.Ms.No. 1308, Finance, dated 5th October 1974.
- (3) G.O.Ms.No. 101, Finance, dated 3rd February 1975.

Order:- No. 136, Finance (Pension), dated 29th February 1984,

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

1. All regular Government employees under Tamil Nadu Government including persons on foreign service and on deputation and the All India Service Officers belonging to Tamil Nadu Cadres shall be required to pay a uniform rate of subscription of Rs. 20 per month till the date of his superannuation or till the subscription shall be deducted from the employees' monthly pay bill and be credited to Government. **No separate account will be kept in this regard for each employee** as the deduction will be on a uniform basis. The subscriptions so recovered will be credited to a new head of account. The subscription will carry 8 per cent compound interest till the amount together with interest reaches Rs. 5,000. Afterwards it will be treated on par with General Provident Fund subscription and the General Provident Fund rate of interest will apply. No temporary advances or withdrawals against this amount shall be permitted. In the case of an employee retiring on superannuation he will be paid the actual amount of subscription recovered from him together with interest thereon. In addition, the Government will be contributing a fixed amount of Rs. 5000. In the event of death of an employee

while in service or Voluntary Retirement or Medical Invalidation, etc., a sum equivalent to the actual subscription made by him till then together with interest thereon alone will be paid. These amounts will be calculated in accordance with a table of repayments which is being worked out separately. The scheme shall come into force with effect from 1st April 1984 and recovery of subscription will commence from the pay bill for the salary of April 1984 drawable in April 1984. Employees retiring on superannuation after 1st April 1984 will also get the benefit under the scheme. Regular employees who will be in service on 1st April 1984 and who are willing to come under this scheme shall exercise their option before 31st March 1984. The option once exercised shall be final and irrevocable. The scheme shall apply to all employees recruited on or after 1st April 1984 with effect from the date of their regular appointment.

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

3. The monthly subscriptions shall be credited to a new sub-head of account viz., "13. Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme (Code. 088A AEAA 1307)" to be opened under "088. Social Security and Welfare-AE Other Receipts". The recoveries made in each pay bill towards monthly subscriptions shall be adjusted to the credit of the above head of account by the Treasury or by the Pay and Accounts Offices as the case may be where the pay bill is passed for payment.

4. The payment to be made to the employee on superannuation or otherwise by demitting office earlier for any reason, as well as the payment due to his nominees or legal heirs in the event of his death while in service shall be debited to a new sub-head viz., "BE. Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme (Code No. 288E AEBE 0008)" to be opened under "288. Social Security and Welfare-E. Other Social Security and Welfare Programmes-AE. Other Programmes-I. Non-Plan Under Demand 43. (in respect of payments relating to subscription and Government's contribution). The Payment of interest shall be debited to a new sub-head viz., "AK. Interest on Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme" (Code No. 249. C ACAK -0000). to be opened under "249-Interest payments-C. Interest on Small Savings, Provident Fund, etc.-AC. Interest on State Provident Funds-Charged.

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

(b) The Director of Treasuries and Accounts is the estimating, reconciling and controlling authority for the Head of Account with the Data Processing Code ordered to be opened above.

(c) The Treasury Officer, Pay and Accounts Officer, Sub Pay and Accounts Officer, and Sub-Treasury Officers are requested to open New Sub Head of Accounts.

(d) The Director of Treasuries and Accounts and the Treasury Officers are requested to communicate the Data Processing Account Code to their subordinates concerned and to ensure noting of correct Head/Code in the Bills.

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

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

(By Order of the Governor)

C. RAMACHANDRAN,  
*Commissioner and Secretary to Government.*

### ANNEXURE

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

1. These rules shall be called the 'Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Rules'.

2. These rules shall come into force on 1st April, 1984 and recovery of subscription will commence from the pay bill for the salary or April, 1984 drawable in April. Employees retiring after 1st April, 1984 shall get the benefit under the scheme.

3. These rules shall apply to all regular Tamil Nadu Government Employees including persons on foreign service and on deputation and the All India Service Officers belonging to Tamil Nadu Cadres. The scheme shall not apply to Government servants appointed under emergency provisions.

4. A monthly subscription of Rs. 20 shall be paid by the Government employee commencing from his pay for April, 1984 and it shall continue till the date of his superannuation or till the subscription with interest thereon adds upto Rs. 5,000 whichever is earlier. If a Government employee is on extraordinary leave, the subscription due for the extraordinary leave period shall be recovered in subsequent months. Not more than one month's arrear subscription shall be recovered at a time along with current subscription. In respect of future entrants, contribution will commence from the beginning of the calendar month following the date of regularisation in service. The deduction shall be made from the monthly pay bills.

5. The subscription shall carry 8 per cent compound interest till the amount reaches Rs. 5,000. Afterwards it shall be treated on par with General Provident Fund Contribution and the General Provident Fund rate of interest will apply. No temporary advances or withdrawals from this amount shall be permitted.

6. No schedules need be attached to the pay bills for the deduction made nor any separate accounts maintained therefor. However, the number of instalments in which the subscriptions have to be recovered shall be indicated in the pay bills. For example, if the subscription has to be recovered in 144 instalments, the recovery of the instalments shall be indicated against the subscription amount in the pay bills as 1/144, 2/144 and so on.

7. Necessary entries shall be made in the Service Registers or Service Rolls regarding the option exercised by the Government employee to come under the scheme, the number of instalments in which the subscription have to be recovered during his service period, the date of commencement of the first recovery and also the total amount recovered every calendar year.

8. The pay drawing officers will be held responsible for the prompt recovery of the subscription. In the case of self drawing officers, the Pay and Accounts Officers, Sub-Pay and Accounts Officer, the Treasury Officers and the Sub-Treasury Officers should watch the recovery. In respect of Government employees on deputation or on foreign service, the foreign employer should effect the recovery and credit the amount

to Government's account every month, as in the case of House Building Advance, etc.

9. Final payment in the event of superannuation, etc.—

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

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

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

11. Administration and Audit—

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

12. Head of Account—

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

(i) Subscription:—

'088—Social Security and Welfare—AE. Other Receipts—13. Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme, (Code No. 099A AEAA 1307)'.  
(ii) Payments :—

(a) *Government's contribution and the Employees' Subscriptions:—*

'288—Social Security and Welfare—E. Other Social Security and Welfare Programme—AE. Other Programmes—I. Non-Plan—BE. Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme (Code No. 288E AEBE 0008).

(b) *Interest*

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

13. Sanctioning Authority—

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

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

**C. RAMACHANDRAN,**  
*Commissioner and Secretary to Government.*

## GOVERNMENT OF TAMILNADU

### Finance (Pension) Department

Letter No.64/DS (C) /84 dated 20.3.1984.

*Sub:—Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme—Payment of amount at the time of superannuation—Table of Repayment—Communicated—Extension of time for exercising option—Granted.*

*Ref:—G.O. Ms. No. 136, Fin. (Pen), dated 29th Febuary 1984.*

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As per rule 9 of the Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme an employee retiring on superannuation would be paid the actual amount of subscription recovered from him together with interest thereon and in addition, the Government's contribution of Rs. 5,000 as per a table of repayment. The table of repayment prepared in this connection is enclosed. I am to request you to give wide publicity to it by exhibiting the Table of Repayment in the Notice Board and other places for perusal by

Government servants and also by communicating a copy to all your subordinate offices immediately with instructions for putting the Table of Repayment in their Notice Boards and other suitable places.

2. I am to add that with a view to give an opportunity to all employees to study the Table of Repayment the Government have decided to extend the date for exercising option from 31st March, 1984 to 16th April 1984. I am to request you to communicate this to all your subordinate officers well in advance of this crucial date.

3. The question may now arise as to :-

(i) Whether those who are specifically *not* opting for the scheme should give intimation in writing on or before 16th April, 1984 to the effect that they are *not* opting to come under the scheme;

and (ii) how to treat the cases of those from whom no intimation is received on or before 16th April, 1984.

4. I am to clarify that an employee who is specifically not opting for the scheme shall give an intimation in writing on or before 16th April, 1984 to the effect that he is not opting for the scheme. Others who do not intimate their option shall be deemed to have opted for the scheme and the subscriptions recovered from the pay of April, 1984.

Yours faithfully,

Sd/.

*For Secretary to Government.*

TAMIL NADY GOVERNMENT EMPLOYEES SPECIAL PROVIDENT FUND -cum- GRATUITY SCHEME						
AMOUNT PAYABLE						
01.	Employees Subscription-					
	Amount					Rs. 20 per month.
	Duration					12 years and 4 months or till superannuation whichever is earlier.
2.	Interest					<u>First stage-</u> 8 per cent compounded monthly.
						<u>Second stage-</u> 9 per cent compounded annually.
3.	Government contribution					Rs. 5,000 at the point of retirement.
4.	Amount payable to a retiring employee					Shown monthwise in the following tables.
Note: The columns and rows of the tables represent the years and months respectively:						
For example:						
	Column 0 Row 1	pertains to 0 year 1 month.				
	Column 0 Row 11	pertains to 0 year 11 months.				
	Column 1 Row 0	pertains to 1-year 0 month.				



Month	Year							
	0	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
0		5,249	5,519	5,811	6,127	6,470	6,841	7,242
1	5,020	5,271	5,542	5,836	6,155	6,499	6,873	7,277
2	5,040	5,292	5,566	5,862	6,182	6,529	6,905	7,312
3	5,060	5,314	5,590	5,887	6,210	6,560	6,938	7,348
4	5,081	5,337	5,613	5,913	6,238	6,590	6,971	7,383
5	5,101	5,359	5,638	5,939	6,266	6,621	7,004	7,419
6	5,122	5,381	5,662	5,966	6,295	6,651	7,037	7,455
7	5,143	5,404	5,686	5,992	6,323	6,682	7,071	7,492
8	5,164	5,426	5,711	6,019	6,352	6,714	7,105	7,528
9	5,185	5,449	5,736	6,046	6,381	6,745	7,139	7,565
10	5,206	5,472	5,760	6,073	6,411	6,777	7,173	7,602
11	5,227	5,495	5,785	6,100	6,440	6,808	7,208	7,640

Months	YEARS							
	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
0	7,677	8,149	8,659	9,212	9,810	10,322	10,801	11,323
1	7,715	8,190	8,703	9,260	9,862	10,359	10,842	11,368
2	7,753	8,231	8,748	9,308	9,915	10,397	10,883	11,412
3	7,792	8,272	8,793	9,357	9,967	10,435	10,924	11,457
4	7,830	8,314	8,838	9,406	<u>10,021</u>	10,472	10,965	11,502
5	7,869	8,356	8,884	9,455	10,058	10,513	11,010	11,550
6	7,908	8,399	8,930	9,505	10,096	10,554	11,054	11,599
7	7,948	8,441	8,976	9,555	10,133	10,596	11,099	11,648
8	7,987	8,484	9,022	9,605	10,171	10,637	11,144	11,697
9	8,027	8,527	9,069	9,656	10,207	10,678	11,189	11,746
10	8,067	8,571	9,116	9,707	10,246	10,719	11,233	11,794
11	8,108	8,614	9,164	9,758	10,284	10,760	11,278	11,843

Months	Years							
	16	17	18	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
0	11,892	12,512	13,188	13,925	14,728	15,604	16,558	17,599
1	11,941	12,565	13,246	13,988	14,797	15,679	16,640	17,688
2	11,989	12,618	13,304	14,051	14,866	15,754	16,722	17,777
3	12,038	12,672	13,362	14,115	14,935	15,829	16,804	17,886
4	12,087	12,725	13,420	14,178	15,004	15,904	16,885	17,955
5	12,140	12,783	13,483	14,247	15,079	15,986	15,975	18,052
6	12,193	12,841	13,546	14,315	15,154	16,068	17,064	18,149
7	12,246	12,899	13,609	14,384	15,229	16,149	17,153	18,247
8	12,299	12,956	13,673	14,453	15,304	16,231	17,242	18,344
9	12,353	13,014	13,736	14,522	15,379	16,313	17,331	18,441
10	12,406	13,072	13,799	14,591	15,454	16,395	17,420	18,538
11	12,459	13,130	13,862	14,660	15,529	16,477	17,509	18,635

Months	Years							
	24	25	26	27	28	29	30	31
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
0	18,732	19,968	21,315	22,784	24,384	26,129	28,031	30,103
1	18,830	20,074	21,431	22,910	24,522	26,279	28,194	30,281
2	18,927	20,180	21,546	23,036	24,659	26,428	28,357	30,459
3	19,024	20,286	21,662	23,161	24,796	26,578	28,519	30,636
4	19,121	20,392	21,777	23,287	24,933	26,727	28,682	30,814
5	19,227	20,507	21,903	23,424	25,083	26,890	28,860	31,007
6	19,333	20,623	22,029	23,562	25,232	27,053	29,038	31,201
7	19,439	20,738	22,155	23,699	25,382	27,216	29,215	31,395
8	19,545	20,854	22,281	23,836	25,531	27,379	29,393	31,588
9	19,651	20,969	22,406	23,973	25,681	27,542	29,571	31,782
10	19,757	21,085	22,532	24,110	25,830	27,705	29,748	31,975
11	19,862	21,200	22,658	24,247	25,980	27,868	29,926	32,169

Years								
Months	32	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
0	32,363	34,825	37,510	40,435	43,625	47,101	50,890	55,020
1	32,556	35,036	37,740	40,686	43,898	47,399	51,215	55,374
2	32,750	35,247	37,970	40,937	44,171	47,697	51,539	55,728
3	32,944	35,458	38,200	41,188	44,445	47,995	51,864	56,082
4	33,137	35,669	38,430	41,438	44,718	48,292	52,189	56,436
5	33,348	35,899	38,680	41,712	45,016	48,617	52,543	56,822
6	33,559	36,129	38,931	41,985	45,314	48,942	52,897	57,207
7	33,770	36,360	39,182	42,258	45,611	49,267	53,251	57,593
8	33,981	36,590	39,433	42,532	45,909	49,591	53,604	57,979
9	34,192	36,820	39,683	42,805	46,207	49,916	53,958	58,365
10	34,403	37,050	39,934	43,078	46,505	50,241	54,312	58,750
11	34,614	37,280	40,185	43,351	46,803	50,565	54,666	59,136
							40years	59,522

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