

For use of Defence Accounts Department only



DEFENCE ACCOUNTS DEPARTMENT

OFFICE MANUAL PART-IV

**PRINCIPAL CONTROLLER OF DEFENCE ACCOUNTS
(PENSIONS)**

VOLUME - V

AUDIT SECTION

REVISED EDITION 2006



Issued by Authority of

THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS

For use of Defence Accounts Department only

DEFENCE ACCOUNTS DEPARTMENT

OFFICE MANUAL PART-IV

**PRINCIPAL CONTROLLER OF DEFENCE ACCOUNTS
(PENSIONS)**

VOLUME - V

AUDIT SECTION

REVISED EDITION 2006



सत्यमेव जयते

Issued by Authority of

THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS

PREFACE

This is the third edition of Office Manual Part-IV. The second edition was published in 1972 (superceding the 1931 edition of "office Manual Part-IV, 'Military Pension Accounts').

2. This Manual contains detailed procedure of work done in the office of PCDA(P) Allahabad, for the grant, audit and accounting of pension/family pension in respect of Commissioned officer, PBOR, Defence civilians and their dependants. The specific function of different sections of PCDA(P)'s are covered in the following volumes of this Manual.

Vol-I	Administration, Records, Accounts, PPO, O & M Cell, Legal Cell, Hindi Cell, Post Audit, EDP Centre and Pension Adalat Cell
Vol-II	Grants (Civil) in respect Defence civilians
Vol-III	Grants (Military) in respect of Commissioned Officers.
Vol-IV	Grants (PBOR)
Vol-V	Audit
 3. A series of major changes have taken place in the pension procedures since 1972 i.e. year of publication of the second edition. A large number of provisions made in these volumes have become obsolete and redundant due to frequent amendment of Rules, Government decisions in implementation of the successive Pay Commissions and extensive computerization of pension work. A need was, therefore, felt to review and update this Manual with reference to various Government orders, instructions, rulings, interpretations and clarifications etc. issued over past 30 years which are scattered over a number of letters, communiqué, memoranda etc.
 4. An attempt has been made to update this manual by incorporating the latest Government orders, instructions and clarifications. The existing Government orders which are still operative and which are not easily available, have also been accommodated in this Manual.
 5. References to the relevant Regulations/Instructions/Orders etc. obtaining on the army side only have been mentioned in this manual. In dealing with case of personnel serving with the Navy and Air Force units/formations corresponding orders obtaining on Navy/Air Force side may please be referred to.
 6. The instructions in the Manual are supplementary to the Rules in the Civil and Defence Audit and Accounts Code, Civil Service Regulations, CCS(P) Rules 1972, Pension and Financial Regulations etc. These are intended to serve as a guide to those employed on the work relating to the pension and should not be quoted in correspondences with officers outside the Defence Accounts Department.
- Nothing in this Manual will be held to supercede any rule or orders of the Government of India with which it may be at variance.
8. Any addition or alterations which may be necessary to this manual will be notified periodically by the PCDA (P) Allahabad with the prior approval of Controller General of Defence Accounts.

9. I hope that with the help of this manual the work and functions of the office of the PCDA (P) will be better understood and followed to save time and effort in disposal of cases. Ignorance of provisions will not be accepted as an excuse for any departure from the rules or failure to comply with them

(V.K.MISRA)

Controller General of Defence Accounts

New Delhi

Dated : 01.03.2006

TABLE OF CONTENTS

CHAPTER-I

GENERAL

Subject	Para No.	Page No.
Objective	1	1
Duties	2	1
Classes of pensioners	3	1
Pension Disbursing Agencies	4	2
Instructions for payment of pension	5	3
Pension payment accounts	6	3
Distribution of work	7	4

CHAPTER-II

Functions and Responsibilities of Subsections/Audit Cells

Coordination Section	9	5
Technical Section	10	5
Documentation Cell	11	7
Card Holder Section	12	7
PSB Cell	13	8
Treasury Cell	14	8
DPDO Cell	15	8

CHAPTER-III

Documents for Conducting Audit

Pension payment accounts	17	9
Pension payment orders	22	10
Master set of pension payment orders	25	11
Audit card	30	12
Preparation of audit card	32	12
Responsibility of task holders of audit cells	34	14
Review of audit cards	35	14
Posting of audit cards	36	15
Custody of audit cards	42	17
Categories of audit cards	43	17
Maintenance of audit cards	46	17
Reconstruction of mutilated/torn out audit cards	49	18
Reconstruction of missing audit cards	50	18
Stock taking of audit cards	51	19
statements relating to pensioners taken on/struck off strength of PDAs -Form I & II, D-I & D-II and IMP 5(a) IMP-5, statements	56	20
Action on Form-I/IMP-5(a)/D-II statements	62	21
Action on Form-II/IMP-5/D-I statements	68	23

CHAPTER-IV **Detailed Procedure of Audit**

Scope of audit	77	25
Selection of month for detailed audit	78	27
Itemization of auditable items	83	28
Preparation of objection statement	86	29
Procedure for audit of pension paid vouchers	96	31
Procedure for audit of bank scrolls	98	32
Audit of pension paid vouchers	99	33
Audit of bank scrolls	100	33
Audit of pensionary benefits	101	33
Review and test checks of pension accounts	102	34
Re-audit	103	34
Maintenance of Audit Progress Register	107	34
Claims/bills to be adjudicated/ pre-audited before payment	108	35
Payment of bills/claims by PCDA(P)	109	35
Neglect to draw pension	110	36
Powers of officers of PCDA(P) to sanction arrears of pension	118	38
Pension due to the estate of deceased pensioner	122	38
Unpaid amount of retirement/death gratuity	130	40
Unpaid amount of commuted value of pension	131	40

CHAPTER-V **Audit of Pensionary Awards**

Pensionary awards admissible to Commissioned Officers	132	41
Personnel Below Officer Rank	133	45
Defence Civilian	134	47
Other benefits admissible to all categories of pensioners		
Personal Pension	135	51
Minimum pension/family pension	136	51
Dearness Relief	137	52
Medical Allowance	138	53
Ex. Servicemen Contributory Health Scheme	140	53
Procedure for claiming medical allowance	145	54
Regulating payment of medical allowance	153	56
Consolidation of pension with effect from 1.1.1986	160	56
Interim relief with effect from 1.4.1995	161	56
Consolidation of pension with effect from 1.1.1996	162	57
Audit of payment of various pensionary awards	163	57
Payment through representative /agent	164	59
New admissions	165	59
Minimum Pension	166	59
Consolidation of pension	167	59
Personal pension	168	60
More than one pension	169	60
Commutation of pension	170	60
Family pension	171	61
Child/children in receipt of family pension	171.4	61

Clarification on regulating payment of family pension to sons/daughters	171.5	61
Family pension to handicapped child/children	171.16	63
Special Family Pension	172	64
Liberalised family pension-Commissioned Officers & Personnel Below Officer Rank	173	66
Dependant pension	174	67
Jangi Inam	175	67
Payment by money order	176.1	67
Insane pensioners	176.2	68
Compassionate allowance	176.4	68
Pensioners over 70 years of age	176.5	68
Migrated pensioners	176.6	68
Burma pensioners	176.7	68
Ex-gratia award from the compassionate gratuity fund	176.8	68

CHAPTER-VI **Different Categories of Pensioners**

Re-employed pensioners	177	70
Re-employment of class-I pensioners in military capacity	178	70
Re-employment of class-I pensioners in civil capacity	182	72
Re-employment of class-I pensioners under a Government outside India	183	72
Re-employment of class-VI pensioners in the Armed Forces	184	73
Re-employment of class-VI pensioners in civil capacity	186	74
Re-employment of class-VI pensioners in DSC Class V pensioners (Defence civilian) Re-employed in Central /State Government or in a Statutory Corporation /Company/ Body /Bank in India or abroad	191	74
	192	75
Re-employment of class-II, V and VII (family pensioners) pensioners in civil capacity	193	76
Re-employment of class-VI pensioners on Instructional staff of NCC	195	76
Non-Resident Indian pensioners	197	77
Migrated pensioners	207	80
Burma pensioners	211	81
Convicted pensioners	212	82
Insane pensioners	226	87
Reservist pensioners	229	89
J & K Militia pensioner	230	90
Blinded soldiers	231	90
Missing pensioners	232	90

CHAPTER-VII **Recoveries and Overpayments**

Recovery of Government dues/public claims	233	92
Procedure for recovery of demand	238	92

Recovery of overpayment of pension and dearness relief	240	93
Instructions for clearance of items in the Demand Register	241	94
Disciplinary aspect of overpayment	242	96
Overpayment of pension due to error in law	243	96
Powers to regularize irrecoverable amounts and waiving of audit objections	244	97

CHAPTER-VIII **Foreign Liability Pensioners**

Imperial Pensioners- General	245	98
Payment of pension	246	98
Allowances	249	99
Audit of payments	250	100
Casualty returns	252	101
Death of pensioners	256	102
Transfer of pension	257	102
Stoppage of pension for insolvency	258	103
Suspension of pension of convicted pensioners	259	103
Agency charges	260	103
HKSRA Pensioners	261	103

CHAPTER-IX **Payment of Relief to Pensioners/Family Pensioners**

General	262	104
Rates of TI/AHI/AHR Relief and Dearness Relief	263	104
Admissibility of dearness relief	264	105
Non-admissibility of dearness relief	265	106

CHAPTER-X **Procedure of Spot Audit**

Spot audit	266	108
Objective of spot audit	267	108
Scope of spot audit	267.1	108
Annual target for spot audit	268	108
Selection of PDAs for spot audit	269	109
Formation of audit party for spot audit	270	109
Preparatory work for spot audit	271	110
Drill for spot audit	274	111
Checks to be observed during spot audit	289	113
Completion report	324	126

CHAPTER-XI **Miscellaneous**

Advance of pension	325	128
Procedure of authorisation, transfer and drawl of pension	329	129
If the pension is desired in India	329.1	129
If the payment is desired in UK or any other country	331	130

outside India		
Transfer of pension account from India to UK or any other country outside India	332	131
Transfer of pension account from any pension paying agency outside India to India or any pension paying agency out side India	333	131
Transfer of pension account from one station to another in India (other than PSBs)	334	131
Transfer of pension accounts of PSBs	334.3	132
Rate of exchange for conversion of sterling pension	335	134
Allocation of pensionary liability	336	135
Allocation between Departments of Central Government	337	135
Allocation between Central and State governments	338	135
Payment of proportionate liability by Defence	339	136
Department for counting of military service of ex-service men towards civil service on re-employment		
Payment of pension	340	138
Procedure for settlement of pension account	341	138
Attachment of pension	342	141
Court cases and their disposal	343	141
Legal notice	344	141
Writ petition	345	142
Court judgment	346	142
Contempt petition	347	143
Government sanction	348	143
Parliament question	349	143
Starred and un starred question	349.2	144
Defence Pension Adalat	350	144
Reports and returns	351	145
Registers and fly leaf instruction	352	145
List of forms in use in Audit Section	353	145

INDEX OF APPENDICES

SL. No.	Contents	Para No.	Page No.
1.	List of DPDOS	4(i)	148
2.	List of Post Offices	4(ii)	153
3.	List of Treasury Offices	4(iii)	154
4.	List of PDAs in Nepal	4(iv)	154
5.	List of PAOs	4(v)	154
6.	List of PSBs	4(ix)	155
7.	Rates of monetary allowances attached to Gallantry Awards	132.18	159
8.	Rates of Ad-hoc Ex-gratia in respect of those who retired prior to 10.9.1970	132.21.1	163
	Rates of Ad-hoc Ex-gratia in respect of those who retired between 10.09.1970 and 31.12.1972	132.21.2	163
9.	Rates of Minimum Pension fixed from time to time	136.5, 163.3	165
10.	Rates of Minimum Family Pension fixed from time to time	136.5	167
11.	Specimen form of Power of Attorney	199.2	168

12. Indemnity Bond for pensioners- Prescribed form	232.3	169
13. Rates of T.I/AHI/AHR/ Graded Relief , Dearness Relief from time to time	263	171
14. Standard memo form for observations/ objections during spot audit	323.2	182
15. Annual rates of GPF accumulations	339.1	188

ANNEXURES

SL. No.	CONTENT	Para No.	Page No.
A	List of Reports and Returns due from audit section	351	189
B	List of Registers maintained in Audit section and their fly leaf instructions	352	193
C	List of Forms used in audit section	353	226

CONCORDANCE TABLES

Explanatory memo for each Para in Office Manual Part IV Vol.-V (2006)	253
Explanatory memo showing treatment accorded to each Para in Office Manual Part. IV Vol. V (1972 in OM-Part-IV Vol. V (2006)	263
Register of Correction Posted	269

ABBREVIATIONS

AAO	Area Accounts Officer/Assistant Accounts Officer
ADA	Additional Dearness Allowance
AF	Air Force
AHI	Ad-hoc Increase
AHR	Ad-hoc Relief
AI	Army Instruction
AIWCPI	All India Workers Consumer Price Index
AO	Army Order/Accounts Officer
APR	Audit Progress Register
CCS (EOP) Rules	Central Civil Service (Extra-Ordinary Pension) Rules
CCS (EP) Rules	Central Civil Service (Extraordinary Pension) Rules
CCS(P) Rules 1972	Central Civil Service (Pensions) Rules 1972
CDA (AF)	Controller of Defence Accounts (Air Force)
CDA (Navy)	Controller of Defence Accounts (Navy)
CGS	Coast Guard Service
CP Fund	Contributory Provident Fund
CPC	Civil Procedure Code/Central Pay Commission
CPI	Consumer Price Index
CPRO	Civilian Personnel Routine Order
CSD	Canteen Store Department
DA	Dearness Allowance
DAD	Defence Accounts Department
DCRG	Death Cum- Retirement Gratuity
DEA Head	Defence Exchange Account Head
DIDS	Defence Inter-Departmental schedule
DP	Dearness Pay
DP and PW	Department of Pension and Pensioners' Welfare
DPDO	Defence Pension Disbursing Officer/Office
DR	Dearness Relief
EDP Centre	Electronic Data Processing Centre
FCNR Account	Foreign Currency Non Resident Account
FIR	First Information Report
FPS-64	Family Pension Scheme-64
GIMF	Government Of India Ministry of Finance
GO	Group Officer
GOI /GI	Government of India
GREF	General Reserve Engineer Force
H.O.O.	Head Of Office
HBA	House Building Advance
HKSRA	Hongkong Singapore Royal Artillery
HO NO.	Head office number
LFP	Liberalised Family Pension
LPR	Liberalised Pension Rules
LTA	Life Time Arrears
Min of PPG & Pen	Ministry of Personnel, Public Grievances and Pensions
MNS	Military Nursing Service
MOD	Ministry of Defence
NBS	New Banking Scheme

NCC	National Cadet Corps
NCT	National Capital Treasury
NPDS	New Pension Disbursement System
NR(E) Accounts	Non-Resident (External) Account
NRI	Non-Resident Indian
NRI(O) Accounts	Non-Resident Indian(Ordinary) Account
NT items	Not Traceable items
OBS	Old Banking Scheme
ORs	Other Ranks
OTI	One Time Increase
P.A.O.	Pay Audit Officer/Pay Accounts Officer
P.M	Punching medium
PBOR	Personnel Below Officer Rank
PC/PPO	Pension Circular/Pension Payment Order
PCDA (P)	Principal Controller of Defence Accounts (Pensions)
PDA	Pension Disbursing Authority/Agency
PPI	Pension Payment Instructions
PPO	Pension Payment Order
PSA	Pension Sanctioning Authority
PS NO.	Pensioner serial number
PSB	Public Sector Bank
PSU	Public Sector Undertaking
SAO	Senior Accounts Officer/Special Army Order
SFP	Special Family Pension
SGSC	Senior Government Standing Counsel
SO	Special Order/Section Officer
TI	Temporary Increase
TO	Treasury officer
TS NO.	Treasury Serial Number
WEF	With Effect From
ZO (DPD)	Zonal Officer (Defence Pension Disbursement)

CHAPTER I

GENERAL

Objective

1. Objectives of the Audit section:

- (i) To ensure that entitlement of pension, family pension, Ex-gratia payments, dearness relief, other allied payments, commuted value of pension and death/retirement gratuity are correctly worked out and paid in accordance with the relevant rules and orders
- (ii) To ensure that amounts of payments made by the PDAs/Office of PCDA(P), Allahabad and recovery of overpayments/demands are correctly compiled to the relevant heads of accounts

Duties

2. The main duties of Audit section are:

- (i) to maintain Master Set of Pension Circulars(issued up to 30/09/1951) and thereafter Pension Payment Orders and keep them up to date;
- (ii) to prepare audit cards from Master Set of Pension Payment Orders and keep them up to date;
- (iii) to watch month wise receipt of Pension Payment Accounts /Bank Scroll from all the Pension Disbursing Authorities;
- (iv) to maintain old as well as new bound volumes of Pension Payment Vouchers month-wise and Pension Disbursing Authority wise;
- (v) to carry out post audit of payments made to each pensioner on receipt of Pension Payments Accounts/Pension Journal/Bank Scroll from the Pension Disbursing Authorities;
- (vi) to carry out spot audit of Pension Payments Accounts of Pensioners on the spot by sending audit teams to each PDA with reference to their records/files;
- (vii) to accept debit of proportionate pensionary charges in respect of those personnel who have rendered service in the Armed Forces and who are granted pension by Civil Pension Sanctioning Authorities taking into account their service in the Armed Forces and to watch credits for refund of gratuity, if any, paid for the service in the Armed Forces;
- (viii) to render financial advice on Payments of Pensionary awards as and when sought for by the Administrative Authorities and Pension Disbursing Authorities
- (ix) to render Annual Audit Certificate and Internal Audit Report to CGDA by due date and
- (x) to maintain the prescribed registers duly updated as per the Fly Leaf Instructions.

Classes of Pensioners

3 For the purpose of audit and accounts, the Defence Pensioners are divided into the following classes:-

I Commissioned officers of the Armed Forces:

- (a) Army (including those holding substantive King's Commission and Military Nursing Service)
- (b) Navy

- (c) Air Force
- II** Windows, children and other dependents of those mentioned in class I
- III*** Orphans allowance of orphans of departmental Warrant Officers and of regimental Warrant Officers, Non-Commissioned Officers and men of the British Army.
- IV*** Capitation Allowance for widows and orphans of British soldiers admitted into charitable institution under the Shahpur Scheme.
- * These categories are no longer in existence
- V Civilian Pensioners of Defence services**
Including DAD, GREF, Coast Guard, NCC officers, MNS(local), statutory Canteens, non statutory Canteens, and their dependents granted pension under Civil Service Regulations /CCS(P) Rules, 1972/CCS(EOP) Rules/Liberalised Pension Rules
- VI Armed Forces Pensioners (excluding Commissioned Officer);**
- Junior Commissioned Officers(including those holding Honorary Commission), Non Commissioned Officers and Personnel Below Officer Rank of the Army granted pension under Pension Regulations
 - Master Chief Petty Officers (including those holding Honorary Commission) and lower ranks i.e. upto the Ratings of the Navy.
 - Master Warrant Officer (including those holding Honorary Commission) and lower rank i.e. upto Air men of the Air Force.
 - Non-Combatants enrolled.
- VII** Armed Forces Family Pensioner i.e. widows, children and other dependents of the Armed Forces Personnel(those mentioned against Class VI).
- VIII Gallantry Award Holders**
- Junior Commissioned Officers, PBOR, Followers and their heirs under the Government of India Special War Reward Scheme for the world War 1914-1919.
 - Gallantry awards for the world war 1939-1945 to Armed Forces Personnel and their heirs.
 - Gallantry awards notified after Independence to the Armed Forces Personnel and their heirs.
- IX** Imperial pensioners whose pensionary liability is that of UK Government

Pension Disbursing Agencies (Pension Disbursing Authority)

4. The Defence Pensions are disbursed by the following agencies on the authority of Pension Circulars/Pension Payment Orders/Pension Payment, Authorisation issued by PCDA(P), Allahabad/PCDA Navy, Mumbai/CDA(AF) New Delhi.
- Defence Pension Disbursing Officer (The list is given in **Appendix 1**)
 - Post Office (see **Appendix 2**)
 - Treasury officer (The list of TOs is given in **Appendix 3**)
 - The Military and Air Attachee, Indian Embassy, Kathmandu, Nepal(The list of sub officers is given in **Appendix 4**)
 - Pay and Accounts Offices (The list is given in **Appendix 5**)
 - Director of Accounts, Panaji, Goa
 - Finance Department, Govt. of Sikkim, Office of the Chief Accounts Officer, Pension, Group Insurance and Provident Fund, Gangtok, Sikkim.

- (viii) The Embassy of India, Thimpu, Bhutan
- (ix) Public Sector Banks (State wise list is given in **Appendix 6**)

Instructions for Payment of Pension

- 5(a)** Necessary instructions for the guidance of various Pension Disbursing Agencies in making disbursement of pensionary awards to Defence Pensioners are laid down in the following books of regulations.

(i)	DPDO	Pension Payment Instructions (PPI) and DPDO Manual
(ii)	Treasury and other Agencies except Post offices and Banks	Pension Payment Instructions (PPI)
(iii)	Post Office	Rules relating to the payments by Post offices of Indian Military Pension
(iv)	Banks	Scheme for payment of Pensions of Defence Pensioners by Public Sector Banks.

- (b)** The instructions laid down in above books will also be followed as far as they are applicable in the audit of pension accounts by Audit section of PCDA(P), Allahabad.

Pension Payment Accounts

- 6(a)** The following is the list of documents, which are required to accompany the pension accounts submitted by the Pension Disbursing authorities to this office for audit purposes.

(i)	Treasury and other agencies other than Post office & PSBs	Paid bills of pensioners on 1. IAFA-319 for class I pensioners 2. IAFA-818 for class II pensioners (widows and children of Class I Pensioners.) 3. IAFA-410 for Class II pensioners (dependants of Class I Pensioners) 4. IAFA-358 for class V Pensioners
(ii)	Post office	Pension Payment Journal
(iii)	PSB	Debit /Credit Scroll

Note: Defence Pension Disbursing Officers render the Pension Payment Accounts together with pension bills of pensioners on the prescribed forms as mentioned against item (ii) of Para 6(a)

- (b)** Schedule of payments IAFA-380, or IAFA-380-A as the case may be
- (c)** Apart from the above the following documents are required to be submitted by the Pension Disbursing Authorities in addition.
 - (i) Death certificates, Declaration of heir-ship certificates (IAFA-381), Descriptive Rolls and Pension Certificates of Deceased pensioners, also heir-ship certificates, Indemnity Bond, where necessary.
 - (ii) Declaration of employment/re-employment of pensioners (IAFA-379)
 - (iii) Employment/Non-employment and Discharge Certificates, when pensioners are newly employed, temporarily un-employed or finally discharged from employment.

- (iv) Widow-hood certificates (IAFA-378) in the cases of Family (female) Pensioners.
- (v) Non-remarriage certificate in the case of widow/widower family pensioners.
- (vi) Non-remarriage certificate in the case of widowed/divorced daughter who are family pensioners.
- (vii) Non-employment or non-marriage certificate in the case of sons/daughters who are family pensioners.
- (viii) Last pension Certificates.
- (ix) Change statements in the case of all classes of pensioners
- (x) Authority from this office for the payment of arrears Life Time Arrears of pension due for over 12 months.
- (xi) Constant attendant employment certificate
- (xii) Life certificate
- (xiii) Life certificates, certificate of non-employment, power of attorney and authority letters in the case of pensioners who are not paid in person.
- (xiv) Declarations required from imperial pensioners as per instructions laid down in Pension Payment Instructions.
- (xv) Income tax schedules
- (xvi) Top schedules IAF (CDA) 649 and sub schedules IAF (CDA) 649-A.
- (xvii) Demand /Recovery Statements.

Preservation and Destruction or Disposal of Records

7

The retention period of various records/ documents are given in Annexure -A of Chapter-I of Office Manual Part -II volume-1 (Revised edition 2001)

CHAPTER - II

Functions and Responsibilities of Sub-sections/Audit Cells

8. The Audit section comprises of various subsections and Audit Cells. The work relating to administration, technical matter and the audit of the Pension Accounts and Bills received from the Pension Disbursing Authorities in the section has been distributed amongst the various sub-sections and audit cells. The function of these sub-sections are laid down in succeeding Paragraphs.

9. **AT-Co-ordination Section-** This section is responsible for,
 - (i) looking after administration of all sub-subsections of Audit Sections.
 - (ii) receiving and distributing claims, letters, telegrams, fax messages, E-mails, Pension Adalat cases, Court cases VIP queries and complaints etc. amongst various groups and – disposal of these communications
 - (iii) arranging despatch of letters.
 - (iv) preparation and submission of various reports/returns/registers centrally and other statistical data pertaining to those sub sections.
 - (v) consolidation and submission of Monthly Activity Report and CGDA's Monthly Progress Report.
 - (vi) organisation of Spot audit team for auditing Pension Payment Accounts of various PDAs.
 - (vii) receipt and consolidation of Spot audit Progress Report for perusal by higher authorities.
 - (viii) organisation of training programme on monthly basis in respect of all PDAs on "Procedure of Payment of Pension".
 - (ix) finalisation of replies to Draft Paras.
 - (x) monitoring settlement of Test Audit objections, and
 - (xi) submission of Annual Audit Certificate to CGDA by due date.
 - (xii) allotment of numbers to Punching Medium and transmission of original and duplicate copies of Punching Medium to Accounts Section on due date.
 - (xiii) pursuance of CGDA Inspection Report
 - (xiv) obtaining of particulars on letters etc. on Proforma **(ATF/25 at Sl No. 1 of Annexure C,)** from the parties concerned when such letters etc. cannot be delivered to the concerned Audit Group for want of full/ correct particulars.

10. **AT-Technical Section -** This section is responsible for examining the rules and orders issued by the competent authorities from time to time on pension/gratuity matters and bringing these to the notice of various groups in the subsections through the medium of Office Orders, Routine Orders, Group Orders etc.
 - (i) offering its comments on notes for orders put up by various groups for the ruling of GO/Jt CDA/CDA/PCDA.
 - (ii) obtaining ruling from the authorities concerned on points of doubts in application of orders and rendering advice to higher administrative authorities on payment of pension/gratuity to Defence pensioners.
 - (iii) ensuring uniformity in application of rules and orders relating to payment of pensionary benefits.

- (iv) review of the working of various group of Audit sub-sections/cells with a view to ensuring proper functioning, affecting simplification of procedure and improvement of efficiency.
- (v) review and offering comments as and when required on Government orders relating to missing pensioners, convicted pensioners, non-payment of dearness relief to re-employed pensioners/employed family Pensioners, NRI Pensioners, identification of pensioners, migration, transfer, income tax etc and seeking clarifications from Headquarters Offices on these subjects.
- (vi) review of the procedure and scope of audit of payment of pensions, computerization of audit etc.
- (vii) review and initiate amendments to PPI, and PSB Scheme.
- (viii) review and initiate amendment to OM Part IV Vol. V.
- (ix) review and initiate amendments to standard forms used in Audit Section
- (x) maintenance of a Master Note Book of all the orders pertaining to Pension/gratuity matters.
- (xi) maintenance of subject files, duly cross-referenced with connected files.
- (xii) maintenance of Budget Register **ATR-23 at serial no. 1 of Annexure 'B'** of non/effective heads in respect of Defence Pensioners.
- (xiii) preparation and rendition of budget estimates, Appropriation accounts (Modified) for the current financial year, preliminary revised estimates of the current year and foreseeable estimates for the ensuing financial year.
- (xiv) maintenance of Army Instruction/Army orders etc.
- (xv) maintenance of orders files containing copies of each and every order date wise.
- (xvi) maintenance and updation of books of rules and regulations, codes and manual, and rendition of half yearly report to Headquarters office regarding amendments, if any, made therein.
- (xvii) maintenance of Register of Fake PPOs
- (xviii) obtaining photocopy of FIR etc and ascertaining full details of payment made, if any, by the PDA concerned on the basis of fake PPO.
- (xix) when payment has been made to the imposter, take necessary action to disallow the reimbursement (though Accounts section in the case of treasuries and in the case of PSBs to get the amounts restored to Central Government Account , Defence Services- PCDA(P) Allahabad by the concerned Bank Branches through RBI under intimation to Headquarters office.
- (xx) issue of circulars to all the PDAs forwarding the list of specimen signatures of officers authorised to sign PPOs/Payment Authorities to be issued during the next calendar year.
- (xxi) maintenance of file regarding effective number of pensions/family pensions based on the information received from various PDAs half yearly as on 1st April and 1st October each year.
- (xxii) updation of the list of PDAs including link Branches of PSBs periodically.
- (xxiii) cases of counting of former military service towards civil pension in respect of ex- servicemen Re-employed in Autonomous Bodies/Public sector undertakings in which only gratuity has been paid for their former military service.

- (xxiv) rendition of half yearly Internal Audit Report to Headquarters office showing the half yearly status & nature of overpayments regarding irregularities in the disbursement of pension by PDAs as well as the demands, and recoveries effected during the period under report.
- (xxv) rendition of monthly charged expenditure report to Accounts Section.
- (xxvi) issue of Circulars / Group orders etc communicating Government decisions / orders.
- (xxvii) submission of statement showing number of effective pensioners drawing pension on 1st April each year to Headquarters Office.
- (xxviii) Allotment of code numbers to signatures of officers who are authorised to sign Pension Payment Orders/Payment Authorities.
- (xxix) Rendition of Appropriation Account Report annually to Accounts Section
- (xxx) Rendition of Preliminary Revised Estimate Report annually to Accounts Section
- (xxxi) Rendition of Modified Appropriation Report annually to Accounts Section
- (xxxii) Budget Register (**AT-R/23**) at **Sl No. 1 of Annexure B**,

11. AT-Documentation Cell- This section is responsible for the following functions:

- (i) Receipt of Pension Payment Accounts from all the PDAs (excluding DPDOs) and Bank Scrolls from PSBs duly classified by Accounts Section.
- (ii) Checking of Punching Medium with reference to Pension Payment Vouchers and endorsement of requisite certificate.
- (iii) Entry of vouchers / Scrolls in Visual Chart Register (**ATR.32 at serial No. 2 of Annexure-'B'**) Station-wise, District-wise, PDA-wise and Month-wise.
- (iv) Segregation of Pension Payment Vouchers/Bank Scrolls, Station wise, District wise, PDA wise and Month wise.
- (v) Binding of Pension Payment vouchers/Bank Scrolls and maintenance of old as well as new bound vouchers/Scrolls Station wise, District-wise, PDA-wise and Month-wise.
- (vi) Issue of Pension Payment Vouchers to Audit Cells (viz. PSB, Treasury and DPDO Cells) on demand and watching of their return.
- (vii) Production of attested photocopies of Pension Payment Vouchers before the Court or any other investigating agency on demand.

12. CARD HOLDER (CH) Section- Functions of Card Holder Sections are as under:

- (i) Maintenance of Master Set of Pension Payment Order as well as Pension Circulars (issued upto 30.09.1951)
- (ii) Preparation of Audit cards of pensioners (New admission), which could not be generated over computer.
- (iii) Maintenance of Audit cards of effective pensioners PDA-wise (other than PSBs) serially as per Treasury serial/Head Office no allotted to each pensioners
- (iv) Maintenance of audit cards of effective pensioners (who have opted to draw their pension/family pension from the nominated PSB) PSB wise serially as per the PPO No of each pensioner.
- (v) Supply of pension Audit cards to the Audit cells on demand as well as to watch their timely return.

- (vi) Recording of Audit cards of non-effective pensioners.
- (vii) Carry out stock taking of Audit Cards periodically.
- (viii) Preparation of duplicate Audit Cards in lieu of missing and mutilated Cards.

- 13 AT-PSB Cell-** PSB cell will be responsible for,
- (i) audit of Pension Paid Vouchers/Bank Scrolls on the basis of Audit Cards,
 - (ii) maintenance and upkeep of the Audit Cards in respect of all the PSBs disbursing pension to Defence pensioners,
 - (iii) prompt disposal of complaints of pensioners,
 - (iv) finalisation of arrears and life time arrears claims,
 - (v) pursuing of audit objections,
 - (vi) clearance of outstanding demands,
 - (vii) updation regarding change of PDA in Audit Cards on the basis of Form D-I, and D-II submitted by the PSBs
 - (viii) attending to VIP complaints, Pension Adalat case and Court cases.
 - (ix) preparation of daily Audit Progress Report and submission of the same to Co-ordination Section.
 - (x) Preparation of Weekly Progress Report, Monthly Progress Report and submission of the same to Coordination Section.

- 14. AT-Treasury Cell--**The Treasury Cell will be responsible for
- (i) audit of Pension Paid Vouchers in respect of Defence pensioners received from Treasuries and other Pension Paying Agencies except PSBs and DPDOs. Pension Journals in respect of Defence pensioners from Post Offices will also be audited by Treasury Cell.
 - (ii) maintenance and upkeep of Audit cards in respect of all the treasuries and other Pension Paying Agencies except PSB & DPDO.
 - (iii) other functions on the pattern of PSB cell as enumerated in sub Para (iii) to (ix) of Para 13 above.

- 15 AT-DPDO Cell** -DPDO cell will be responsible for,
- (i) spot audit of DPDOs
 - (ii) maintenance and upkeep of Audit Cards in respect of Defence pensioners of all the DPDOs.
 - (iii) other functions on the pattern of PSB Cell as enumerated in sub-para (iii) to (ix) of Para 13.
 - (iv) preparation of re-imbursement claim on the basis of Pension Paid Vouchers of Foreign Liability Pensioners and sending them to Accounts Section for arranging reimbursement.

CHAPTER-III

Documents For Conducting Audit

16. The basic documents for conducting audit include Pension Payment Accounts, Audit Card, Master Set of Pension Circulars/Pension Payment Orders, Forms D-1 and D-II (from Public Sector Banks) and Form-I and Form-II statements (from other Pension Disbursing Agencies) The details of these documents are given in succeeding Paragraphs.

Pension Payment Accounts

17. Payment of pensionary benefits to class-I,II,V,VI,VII and VIII pensioners are made by the Pension Paying Agencies as enumerated in Para 4 above on the authority of Pension Payment Orders issued by PCDA(P) Allahabad/ PCDA(Navy) Mumbai/CDA(AF) New Delhi. After Payment of pensionary awards as notified in the Pension Payment Orders, these Pension Paying Agencies (except DPDOs see Para 17.1) render Pension Payment Accounts alongwith necessary supporting documents vide Para 6 above to this office which are initially received in Accounts Section
- 17.1 DPDOs render the Pension Payment Accounts direct to the CDA Chennai and CDA(PD) Meerut as the case may be.
18. The following action will be taken by Accounts Section on receipt of Pension Payment Accounts
- (i) The Pension Payment Accounts will be posted in the Register of Visual Chart which will be maintained to watch the receipt of Pension Payment Accounts from all the Pension Disbursing Authorities.
 - (ii) It should be verified that all the paid vouchers as scheduled have been received by comparison with the supporting documents
 - (iii) The monthly paid vouchers will be page numbered in serial order. Care should be taken that one number is allotted to each paid voucher and continuation sheet and enclosure are not numbered.
 - (iv) The Accounts Section will classify the paid amount to the appropriate accounting head and prepare Punching Medium in quadruplicate.
 - (v) The Punching Medium prepared in quadruplicate will be numbered and the original copy will be detached for transmission to local EDP Centre in convenient weekly batches.
 - (vi) The duplicate copy will be retained by Accounts Section for record and future reference if any.
 - (vii) The third copy alongwith paid vouchers and fourth copy of PM alongwith the details of PM (i.e PM number and corresponding amounts) will be handed over to Documentation Cell of Audit Section.
19. Similarly the paid vouchers relating to Pakistan Liability pensioners, Burma pensioners, U.K. pensioners and HKSRA pensioners will be detached, segregated and the Punching Medium for the corresponding paid amount prepared. These vouchers will be handed over separately to Documentation Cell. The Documentation Cell will segregate the Pension Payment Vouchers PDA wise, months wise, check the classification with

reference to Pension Payment Vouchers, endorse the requisite certificate bundle them for record and make them available alongwith the Punching Medium to Audit Cells as and when required by them

- 19.1. As regards the Paid Vouchers of UK/HKSRA pensioners received from DPDOs in Audit Section, a reimbursement claim will be prepared by the concerned AT Defence Pension Disbursing Officer Cell and sent to Accounts Section for arranging reimbursement from the concerned Government
20. The Documentation Cell will segregate the Pension Paid Vouchers PDA wise, month wise, check the classification with reference to Pension Paid Vouchers, endorse the requisite certificate, bundle them for record and make them available alongwith Punching Medium to Audit Cells as and when required by them.
- 20.1 The documentation cell will also prepare recovery statement in duplicate on the prescribed format **(ATF-20) at serial No. 2 of Annexure -C** from the paid vouchers; one copy of the recovery statement will be sent to concerned Audit Cell for watching the demand through demand register and duplicate copy will be kept with Pension Payment Accounts
21. DPDOs functioning under the administrative control of CDA (PD) Meerut and CDA Chennai will prepare the Punching Medium themselves after classifying the paid amount to the appropriate accounting head and render the Pension Payment Accounts to their respective controllers

Pension Payment Orders

22. The notification of pensionary awards in the Pension Payment Orders by the Pr.CDA(P) Allahabad/ PCDA (Navy) Mumbai/ CDA(AF) New Delhi has been computerized. The copies of computerized Pension Payment Orders relating to Defence Civilians, Commissioned Officers and PBOR are received in CH section from respective Grants Sections of PCDA(P) Allahabad. Similarly, Pension Payment Orders relating to Naval and Air Force personnel are also received in CH section of Audit sections from the respective Controllers.
- 23 The typed copies of manually notified PPOs, issued by Grants-I (Civil) section in respect of Defence Civilian personnel, Grants-I (Military) Section in respect of Commissioned Officers and Grants (ORs) in respect of Personnel Below officer Rank will also be received in CH Section.
- 24
 - (i) In both the cases i.e. computerized as well as manually notified, all the Pension Payment Orders received in C.H. section will be diarised in the "Register for watering the receipt and disposal of Pension Payment Orders **(ATR-1)" at Sl No. 3 of Annexure B.** The entries will be made therein in the order in which PPOs are received. There will be separate register for each series for diarising computerized and manually notified Pension Payment Orders.
 - (ii) In the case of Defence Civilians and Commissioned Officers, after diarising Pension Payment Orders a personal case file in respect of each pensioner will be opened if not opened earlier. The number of the

file will be allotted through the General Index Register **(ATR-3) at Sl No. 4 of Annexure B**. The particulars of the file opened will also be recorded therein on the outer cover of the case file, file no, full name of the pensioner and the place of payment will be written in block capital letter. The name of the pensioner will be noted both in the Alphabet Register and Task Register **(ATR-4) at Sl No. 5 of Annexure B, and (ATR-5) at Sl No. 6 of Annexure B**, respectively. The entry in the Task Register should be made only on the left hand side of the page as right hand side of the page is meant for noting the position of stock taking and casualties. Care should be taken to note the name of the pensioner on the proper page of Alphabet register and Task Registers. It should be ensured that there is no omission in noting names in these registers. A note of the page numbers of the Alphabet and Task Register in which the entries have been made, will, invariably, be kept on the PPO it self under the dated, initials of SO(A) /AAO,

Master Set of Pension Payment Orders

- 25.** C.H. copies of all Pension Payment Orders issued by Grants sections of PCDA(P) Allahabad /PCDA(Navy) Mumbai/CDA(AF) New Delhi are recorded in separate volumes called as 'Master set' Pension Payment Orders of different series will be filed separately. These will be bound in convenient volumes as Master Set PPOs, series wise and section-wise (i.e for Defence Civilians, Commissioned Officers and PBOR pensioners) for each year separately. The responsibility for custody and upkeep of Master set PPOs will be of C.H. section.

Intimation of Demands

- 26** All Pension Payment Orders will be verified with a view to find out the under mentioned types of cases:-
- (i) Pension Payment Orders indicating demands for recovery.
 - (ii) Pension Payment Orders notifying pension which are wholly or partly debitable to other than Defence service Estimates and Corrigendum Pension Payment Orders issued in continuation thereof.
- 27** Necessary action to intimate demands on the prescribed form of Demand Register to the Audit Cells concerned as at 26(i) will be taken by Card Holder Section and acknowledgement obtained. The office copy of the intimation of demand will be recorded in the Central Demand Register and the Demand Register item no will also be noted on the original PPO. As regards Pension Payment Orders referred to at 26(ii), copies thereof will be sent to Audit Cells concerned and their acknowledgement obtained and recorded .
- 28** After diarisation in PPO Registers (ATR-1) in the manner as laid down in Para 24, the PPOs will be sorted out by CH Section as under:
- (i) Pension Payment Orders of original sanction requiring preparation of Audit Card.
 - (ii) Corrigendum Pension Payment Orders or continuation Pension Payment Orders, requiring linking with the Master-set Pension

Payment Orders and posting on Audit Card of the concerned pensioners.

- 29** Pension Payment Orders referred to at Para 28(i) will be kept separately for preparation of audit cards. Pension Payment Orders referred to at Para 28(ii) will be linked with the Master set of Pension circulars(issued upto 30.09.1951), Pension Payment Orders and posting of audit cards of pensioners.

AUDIT CARD

- 30** The audit cards are the basic document for conducting audit of payment of pensionary benefits and contain all the necessary information which are considered relevant for conducting audit of Pension Payment Accounts viz full particulars of the pensioner, pensionary awards, period of grant and payment and all the important casualties of each pensioner.
- 30.1** Audit cards will also serve the purpose of collecting any statistical data required from time to time.
- 30.2** The responsibility for preparation and transfer of audit cards to respective Audit Cells will devolve on CH section
- 30.3** The responsibility for maintenance and upkeep of audit cards will devolve on the task holders of respective Audit Cells.
- 31** The Audit Cards will be prepared in the prescribed forms according to the nature of pension as given below.
- (a) IAF(CDA)-208- Superannuation Pension, Compensation Pension (Defence Civilians), Retiring Pension (Commissioned Officers), Service Pension (PBOR) and ex-gratia awards in respect of all classes of pensioners.
 - (b) IAF(CDA)-208A- Disability or Invalid Pension or War Injury Pensions.
 - (c) IAF(CDA)-208 B- Family Pension and Children's Allowance
 - (d) IAF(CDA)-208C- Gallantry Awards in the name of PBOR
 - (e) IAF(CDA)-208D- Gallantry Awards in the name of families of PBOR.
 - (f) IAF(CDA)-208 A,B- This form has been developed to generate computerized printing of audit cards with full particulars of pensionary awards as enumerated in sub Para (a),(b) and (c) above of this Para.

Preparation of audit card

- 32.** Separate audit card is prepared in respect of each Defence pensioner who has been granted pension, in which full particulars of the pensioner, pensionary award, period of grant, conditions for the grant and all important casualties of each pension are noted. Audit cards for the computerized PPOs in respect of all the concerned pensioners are generated over computer on the prescribed form (IAF(CDA)-208 A,B) by the PCDA(P) Allahabad. Where the audit cards for the computerized PPOs are not generated over computer or where the PPOs are issued manually by the Grants sections of PCDA(P) Allahabad, audit cards will be

prepared by CH Section in respect of such pensioners by transcribing manually the relevant entries from the CH copy of the PPO. Similar action will be taken by CH Section in the case of computerized PPOs issued by PCDA(Navy) Mumbai and CDA(AF) New Delhi till the audit cards are generated on computer by these Controllers.

- 33 While preparing audit cards through manual process, it will be ensured that all the particulars of the pensioner, rate of pensionary award, gratuity, commuted value of pension, dearness relief, medical allowance, if any, period of grant and conditions of grant are correctly transcribed in the relevant columns of audit cards in legible hand writing. The name of pensioner and his PDA must be written in block letters.
- 33.1 If there is any demand, details of demands should be transcribed in brief on the audit card.
- 33.2 After preparing the Audit Cards, the following endorsement will be made on the PPO under the initials of SO(A)/AAO "Audit Card prepared. Demand Register item.....Auditor..... SO(A)/AAO"
- 33.3 All entries on the pension Audit Cards which have the effect of authorizing or stopping payment of pension or involving amendment affecting the payment of pension will be very carefully copied from the relevant Pension Circulars/Pension Payment Orders and will be invariably checked in full and attested by the SO(A)/AAO. A register **(ATR-28) at Sl No. 7 of Annexure B**, will be maintained in the CH section in respect of all Pension Payment Orders for which Pension Audit Cards have been prepared
- 33.4 If any pensioner is sanctioned gratuity only no audit card will be prepared as the audit of payment of gratuity is conducted with reference to Gratuity Register **(ATR-6 at Sl No. 8 of Annexure B)** in which the amount of gratuity sanctioned in each case and the payment made is recorded. The audit procedure for gratuity will be the same as for pension.
- 33.5 Audit cards relating to DAD pensioners will be prominently marked on the top DAD. Simultaneously, particulars of such pensioners will be noted in DAD Pensioners Register **(ATR-7 at Sl. No. 9 of Annexure-B)** opened for the purpose and a suitable note will be kept on the payment authority/PPO
- 33.6 A separate register **(ATR-8 at Sl. No. 10 of Annexure-B)** is maintained in respect of dependent pensioners i.e. parents, brothers/sisters of Commissioned Officers of the services. While preparing audit card, the particulars of such pensioners will be noted in the register of Dependent Pensioners.
- 33.7 There are certain cases in which joint notification has been made. In such cases if the Government servant dies, fresh audit card of family pensioner will be prepared.
- 33.8 Audit cards are not required to be prepared in respect of those pensioners whose liability is that of a foreign Government viz imperial pensioners (U.K. Liability), Burma pensioners etc.

- 33.9** The newly prepared Audit Cards as well as the computerized ones received from EDP Centre of PCDA(P) Allahabad will be passed on to the task holders of Audit Cells in convenient batches on the prescribed form **ATF-1(at Sl. No. 3 of Annexure-C)** for posting of future casualties and their maintenance.
- 33.10** The Corrigendum PPOs to original Pension circulars/Pension Payment Orders received in C.H. section, subsequent to preparation and despatch of audit cards to Audit Cells, will be linked with Master set Pension circulars/PPOs and then passed on to respective Audit Cells for posting in the cards by the task holders. The corrigendum PPOs will be collected by C.H. Section, and bound in convenient batches as Master Set Corrigendum Pension Payment Orders for future reference.

Responsibility of Task Holders of Audit Cells

- 34.** (i) The Audit cards newly prepared as well as computerized Audit Cards received from CH. Section excepting those where the Pension Disbursing Authority is a Public Sector Bank, will be allotted TS. No./PS No./HO. No as the case may be, on receipt of Form-II/IMP-5 from the Pension Disbursing Authorities. Where the Form-II/IMP-5 have not been received these cards will be called NYA (Not Yet Allotted) cards pending receipt of Form-II /IMP-5 from the PDAs and will be kept separately duly arranged serially Pension Disbursing Authority -wise. A record of such NYA audit cards will be kept on the form **ATF-27, (at serial No. 4 of Annexure-C)** for watching allotment of PS/TS No. by the Pension Disbursing Authority.
- (ii) Audit Cards where the Place and Channel of Payment is a Public Sector Bank will be sorted out station wise, PSB (Link bank Branch) wise PPOs series wise, and entered as such in the "Index Register of Audit Cards" **(AT-R/9) at Sl No. 11 of Annexure B**, on the different folios of Link Bank Branch of that register. After making entry in the "Index Register of Audit Cards" these cards will be recorded separately in the ascending order of series wise Pension Payment Orders for each PSB of a particular station for easy access to the dealing auditor/clerk.

Review of Audit Cards:-

- 35** (i) On receipt of Form II/ IMP-5 from the Pension Disbursing Authorities (other than PSBs) the dealing auditor/clerk concerned of Audit Cell will note on the NYA Audit Cards the Treasury Serial/Pensioner's Serial/Head Office number, as the case may be as allotted by the respective Pension Disbursing Authorities and also enter these numbers in the " **Index Register of Audit Cards (ATR-9)** maintained in respect of each Pension Disbursing Authority.
- (ii) After noting the TS/PS/HO no on the Pension Audit Cards and in the " **Index Register of Audit Cards** " **(ATR-9)** these numbers as allotted by the Pension Disbursing Authorities (other than Public Sector Bank) will also be noted in the respective Pension Circulars/Pension Payment Orders. While noting the TS No./PS No./HO. No on the Pension Circulars/Pension Payment Orders, the concerned auditor/clerk will undertake a review of these Audit Cards by careful comparison of the

entries therein cent per cent with those in the relevant Pension Circulars/Pension Payment Orders with a view to ensure that these are correctly transcribed on the Audit Cards.

(iii) After review the Audit cards will be stamped "Reviewed" and attested by the SO(A) /AAO concerned.

Posting of Audit Cards.

36. The term 'posting' means noting on the respective Audit Cards any changes governing the conditions of the award in regard to rate, date etc. through Pension Payment Orders/Corrigendum Pension Payment Orders/ continuation awards or commutation award Pension Payment Orders etc
37.
 - (i) The corrigenda, errata, addenda etc. to Pension Circulars/Pension Payment Orders will be linked and posted by the dealing Auditor/Clerk of Audit Cell in the Master Set of concerned Pension Circulars/Pension Payment Orders under the dated initials of Auditor /Clerk and SO(A)/AAO. The TS/PS HO No. will be noted on the corrigenda and also initialed by the Auditor/Clerk and SO(A)/AAO. The number of PPO and year and date of issue of PPOs on the authority of which posting is done must be written in the pension audit card in legible hand writing.
 - (ii) To facilitate audit, all the conditions of Constant Attendance Allowance embodied in the Pension Payment Orders will be transcribed in respective audit card
 - (iii) On completion of the linking/postings of the corrigenda etc in the original Pension Circulars/Pension Payment Orders, the concerned Audit Cell will also post the affected audit card. Great care will be taken while posting these corrigenda, errata etc in the pension audit card. While making necessary enfacement in the audit card it will be ensured that:
 - (a) Particulars of the pensioner as noted in the Corrigendum Pension Payment Orders do agree with those in the audit cards
 - (b) Posting of Corrigendum Pension Payment Orders is done correctly in the audit cards:
 - (c) Necessary endorsement regarding postings of the award is made on Corrigendum Pension Payment Orders etc as "Card Posted" under the dated initials of the SO(A)/AAO
 - (iv) After posting the audit cards the concerned task holders will submit the same alongwith the Pension Payment Orders to the SO(A)/AAO who will exercise cent percent check. After check by the SO(A)/AAO audit cards will be submitted to the Officer- in-Charge for attestation.
 - (v) After attestation by the Officer-in-Charge the cards will be returned to the task holder concerned for safe custody in its order in the cabinet.

38. The Pension Audit Cards should also be completed in the following manner over the initials of the SO(A)/AAO:-
- (a) The issue of Pension certificates in lieu of lost ones, to pensioners will be noted therein.
 - (b) Date of death, period of non-appearance, forfeiture of pension, particulars of pensioner struck off pension establishment or when pension cease to be payable, the remaining audit enfacement column should be scored through in red ink duly indicating the date of removal/cessation. Simultaneously the remark column will also be completed indicating the relevant casualty.
39. In respect of transfers in and out it should be ensured that full details of the transfers are noted in the pension audit card, and other casualties are recorded in the remark column of the pension Audit Card.
40. The Index Register (ATR-9) will also be posted with the above information to the extent applicable over the dated initials of SO(A)/AAO

Cross-linking and posting of Pension Payment Orders

41. (i) The Pension Payment Orders will be screened and segregated according to the following classes of Pension Payment Orders and cross linked and posted
- (a) Pension Payment Orders notifying awards of second life Jangi Inam:
 - (b) Pension Payment Orders notifying awards of second life/third life Jagir Allowance
 - (c) Pension Payment Orders of 'F' series which bear reference to Pension Payment Orders in which initial awards were notified to deceased service personnel: and
 - (d) Pension Payment Orders of 'F' series in which award of family pension have been transferred from one heir to other heir.
- (ii) All such Pension Payment Orders will be linked with the Master set Pension Circulars/Pension Payment Orders in which awards were notified initially in the manner laid down in Para 37 and posted in the audit cards of the original awardees as below:
- (a) Second life Jangi Inam awards with effect from..... notified in favour of under Pension Payment Order No.
 - (b) Second life /third life Jagir Allowance with effect from notified in favour of under Pension Payment Orders Number.....
 - (c) Consequent upon the death of the deceased service personnel Family Pension notified in favour of with effect from under Pension Payment Order No.
 - (d) Award of Family Pension transferred in favour of ... with effect from under Pension Payment Order No.

Custody, Audit Cards

42. The task holders of the Audit Cell concerned will be responsible for safe custody of all Audit Cards entrusted to them by CH section. These Audit cards will be kept in the cabinet duly arranged in a proper way.

Categories of Audit Cards

43. The Pension Audit Cards comprises of two categories. Firstly, NYA (Not yet allotted) Audit Cards which are awaiting allotment of TS/PS/HO number and secondly those existing audit cards which have already been allotted these numbers and kept in the cabinet in a proper manner. The second category of audit cards are kept by the task holder Station-wise, PDA wise and TS/PS/HO number-wise in the cabinet for prompt tracing and issue when required and replacement in return at a proper place when done with.
44. The NYA audit cards i.e. those which are still awaiting allotment of TS/PS/HO No. by the concerned Pension Disbursing Authority will be kept alphabet-wise separately in the cabinet. After allotment of these numbers, the NYA audit cards will be mixed with the existing ones and placed in the cabinet at their serial order.

PSB Audit Cards

45. The Public Sector Banks which have undertaken the disbursement of pension to Defence pensioners do not allot any pensioner's serial number. In the absence of allotment of pensioner's serial number by the Public Sector Banks, the audit cards whether newly prepared or computerized ones will be kept in the cabinet by the task holder State-wise, District-wise Link Branches PSB wise in the serial order of PPOs of each series for easy access to them.

Maintenance of Audit Cards

46. The audit cards will be maintained by the respective task holders of Audit Cell concerned. Audit cards should be kept in the cabinet provided to task holders State-wise, PDA-wise in the order of PPO Series and PS/TS/HOO No. -wise. Only those audit cards should be taken out of the cabinet which are actually required for audit purposes during the day.
47. The task holder concerned will post the casualty in the audit cards and transfer the audit card to respective cabinet and also post the casualty in the Master Set of PPOs/Corr PPOs. Audit cards must be replaced by the task holder at the end of the day when done with. No audit cards should be kept on the table unattended.

Responsibility of Task holders

48. The task holders should ensure careful handling of audit cards and their proper replacement when done with. It will be the responsibility of the task holder to keep all the audit cards properly in the cabinets, to lock them and hand over the keys to AAO/SO(A) before leaving the office

Reconstruction of Mutilated/Torn out Audit Cards

49. (i) The condition of audit cards kept in the cabinets will be reviewed periodically by the task holder and audit card found to be in a mutilated /torn out condition will be listed TS/PS/HO number-wise or alphabet wise (in the case of NYA cards) in cases of PDAs other than PSBs and PPO No.-wise in cases of PSB audit cards in duplicate in convenient batches ((not more than 15 in a batch) for preparation of fresh audit cards in lieu of mutilated /torn out cards and his initials obtained. The task holder will prepare fresh audit cards by transcribing in legible handwriting all the existing entries in the mutilated/ torn out audit cards. He will also endorse the following remarks on the fresh and old cards.
- (a) On the top of fresh audit card "Fresh card in lieu of mutilated one"
 - (b) On the back of fresh audit card "last audited for the year....(Financial year with period of last audit and amount paid."
 - (c) On mutilated/torn out audit card "Mutilated card. Fresh one prepared in lieu.
- (ii) The entries recorded on the fresh audit card will be compared with those recorded in the Master Set Pension Circulars/Pension Payment Orders by the SO(A) AAO to ensure that both agree. The fresh audit cards alongwith the mutilated/torn out cards will be listed by the task holder TS/PS/HO no. wise or PPO no. wise in the case of PSB audit cards and placed in the cabinet on proper place.
- (iii) The task holder will keep the fresh audit cards at proper place in the cabinet alongwith other cards and the mutilated/ torn out cards will be kept in a separate cabinet PDA wise after entering them in the Mutilated Audit Card Register **(AT-R/10) at Sl No. 12 of Annexure B**, maintained for the purpose.

Reconstruction of missing Audit Cards

50. (i) In the event of loss of audit cards, which may not be traced inspite of thorough search, a list of such cards will be prepared TS/PS/HO number-wise in cases of PDA other than PSBs and PPO No -wise in cases of PSB audit cards, in duplicate in convenient batches of not more than 15 in a batch for preparation of duplicate audit cards. The task holder will prepare the duplicate audit card only after obtaining orders of the Group Officer concerned. Whenever a duplicate audit card is prepared it will be marked as "DUPLICATE" prepared in lieu of the original lost. Such audit cards will be recorded on the proforma No. **AT-F/26 (at serial no. 5 of Annexure-C)** for review. The entries recorded on the duplicate copy of audit card will be reviewed and compared by the SO(A)/AAO with those recorded in the Master Set Pension Circulars/Pension Payment Orders to ensure that both agree. A record of all such audit cards will be kept in a separate register **(ATR-21) at Sl No. 13 of Annexure B**,

Retention of dead audit cards

- 54.6** The Pension Audit Cards in respect of which final payments have been made and which are no longer required in the Audit Section/CCL Section will be certified as such and transmitted to this section for safe custody and further disposal. These cards will be arranged Pension Disbursing office-wise and kept securely for the prescribed period of retention. This section, will, with reference to these cards, also link the original Pension Circulars/Pension Payment Orders notifying the grant of pension by noting thereon and date of casualty / cessation of pension.

Proforma 'W'

- 54.7** (i) Proforma 'w' is in fact a list of pensioners who have failed to draw pension for a period exceeding 12 months. Two copies of proforma 'w' will be despatched to the PDA concerned with a forwarding memo as per proforma 'W' (**ATF/10 serial no. 9 of Annexure-C**) for ascertaining the reasons for non-drawal of pension.
- (ii) The third copy of proforma 'w' will be given to the SO(A)/AAO in charge of group concerned of Audit cell and his initials obtained. The group concerned will then watch the return of one copy of the proforma 'w' duly completed by the PDA. On its receipt necessary action to audit the payment in the usual way will be taken. If any pensioner ceased to be effective pensioner, a suitable note will be made in the Index Register of Audit Cards.
- 55.** The result of the stock- taking will be submitted to the CDA(Pension)/PCDA (P) for information.

Statements Relating to Pensioners Taken on/ Struck Off Strength of PDAs

- 56** The following statements showing the particulars of pensioners struck off/brought on pension strength during the month are to be submitted by each PDA by the 10th of following month to this office.
- 56.1** **Form-I Statement-** This statement shows the pension particulars of pensioners struck off pension strength of a PDA during the month on the prescribed form (IAFA-383A) by all the PDAs
- 56.2** **Form-II Statement-** This statement shows the pension particulars of pensioners brought on the pension strength of PDA during the month and is submitted on the prescribed form (IAFA-390) by all the PDAs except Post Offices and PSBs.
- 56.3** **D-I Statement-** This statement is submitted by the Link Branches of PSBs on the prescribed form and shows the pension particulars of pensioners brought on the pension strength of each paying branch during the month
- 56.4** **D-II Statement-** This statement is submitted by the Link Branches of Public Sector Banks on the prescribed form and shows the pension

particulars of pensioners struck off pension strength of each paying branch during the month.

- 56.5 IMP-5(a) Statement**-this statement is submitted by Post Offices and shows the pension particulars of pensioners struck of pension strength of Post Offices during the month.
- 56.6 IMP-5 Statement**-This statement is submitted by Post Offices and shows the pension particulars of pensioners brought on pension strength of Post Office during the month.
- 57.** All new class I,II & V pensioners brought on the pension strength of each PDA are allotted pensioner serial No. (PS No) in one serial order. Similarly all new class VI, VII and VIII pensioner are allotted reference numbers (Treasury Sl. No or T.S. numbers) by PDAs other than Post Office and Head Office No.(HO No.) by Post Offices in one serial order. The PS/ TS / HO No. so allotted are intimated to this office by the PDAs (other than PSBs) through FORM-II statement
- 58.** Link Branches or Paying Branches of Public Sector Banks do not allot such reference no to Defence pensioners. Instead the information relating to PPOs received from PCDA(P) , PCDA(Navy) or CDA(AF) as also PPOs received from other PDAs, PSBs, TOs, DPDOs alongwith other particular of pensioners are submitted by link branches of PSBs through D-I statements.
- 59.** (i) Separate registers for all the statements (i.e. Form I&II) received from PDAs other than PSBs and statement (i.e. D-II & D-I) from PSB will be opened on the prescribed Form **(AT-R/12) at Sl No. 15 of Annexure B**, PDA-wise and particulars of statement recorded in these registers month-wise.
- (ii) The particular statement which could not be received from the PDAs, will be called for from them by issuing the communications in form **(AT/F.4) at Sl No. 10 of Annexure C**,
- 60.** All the statements viz. From-I, and II, Form D-I and D-II received from the PDAs will be recorded in ascending order month-wise PS/TS/HO no-wise in separate files for each PDA. In case of PDAs where strength of pensioners is large, separate files may be opened for recording these statement.
- 61.** The PS/TS/HO numbers allotted to the pensioners will be suitably recorded in the Index Register of Audit Cards **(AT-R/9) at Sl No. 11 of Annexure B**

ACTION ON FORM-I/IMP-5(A)/D-II STATEMENTS

- 62.** These statements contain the particulars of pensioners struck off pension strength and excluded from Pension Payment Registers owing to:-
- (i) Death
 - (ii) Non-drawl of pension for one year (all classes of pensioners) /three years (class V pensioners)
 - (iii) Cessation of pension due to the expiry of the period of award.
 - (iv) Transfer to another Pension Disbursing Authority.

63. After entering these statements in Register of Forms(AT-R/12) at Sl No. 15 of Annexure B it will be seen that the forms have been correctly completed by the PDAs in all respects. If full particulars in respect of any item are not given in the statements. The same will be called for from the concerned Pension Disbursing Authority.
64. In the case of deaths it will be seen that the information regarding (i) date of death of the pensioner and (ii) date on which the person (with relationship) to whom Life Time Arrear were paid have been furnished in these statements by the PDA. If the information is wanting, the same will be called from the Pension Disbursing Authority concerned.
65. On the basis of the information contained in these statements, suitable note/remark will be made against the relevant items in the Index Register/ Audit cards under the dated initials of the Auditor /SO(A)/AAO as under:-
- (a) died on LTA paid to (with relationship with the pensioner) vide Form I/IMP5(a)/D-II statement for the month of
 - (b) struck of strength as pension not drawn for more than one year/three years vide Form-I/IMP5(a)/D-II statement (as the case may be for the month of
 - (c) ceased to draw pension/CA from on obtaining the prescribed age or on account of marriage/ remarriage on..... .. vide Form-I/IMP5(a)/D-II statement for the month of (here mention month and year of the Form)
 - (d) Transferred to (Name of the PDA vide Form for the month of (here write year)
 - (i) In transfer cases, the above linking note will be made in the Index Register of transferer PDA. No entry will be made at this stage in the Index Register of transferee PDA or on audit card.
 - (ii) Simultaneously an intimation slip will be prepared in duplicate in respect of all transfer cases in the Form (AT-F/5) at No. 11 of Annexure C,
 - (iii) One copy of the intimation slip will be filed in Form-I/IMP5(a)/P5(a)/D-II file, as the case may be, of the transferer PDA and the other copy of the slip will be kept on the left hand side of the relevant file of the transferee Pension Disbursing Authority to watch allotment of PS/TS/HO number. If the dealing clerk of the transferee PDA is different, then the intimation slip will be given to him through work book of the clerk dealing with the transferer PDA. As soon as PS/TS/HO numbers are allotted by the transferee PDA, the intimation slip will be linked and filed finally under the initials of SO(A)/AAO, in the same file with suitable endorsement on it. These intimation slips will be periodically reviewed and if pensioners serial number is not allotted by the transferee PDA within three months from the date of transfer, the information in regard to allotment of

- (ii) The duplicate audit cards will be listed and will be placed at its proper place in the cabinet.

Stock Taking of Audit Cards

51. Stock taking of Pension Audit Cards will be carried out by the task holders once in a year or at short intervals- if the situation so demands as may be prescribed by the CDA(P)/PCDA(P). Before commencing stock taking all audit cards will be replaced at the proper place in the cabinet.
52. Stock taking will be done from "Index Register of Audit Cards"(ATR-9) to Audit Cards to ensure that all the audit cards as noted in that register are in existence and no card is missing. Whenever such a stock taking is done necessary certificate that the "Stock taking has been done" should be endorsed in the relevant Index Register after the last serial number under the dated signatures of the SO(A)/AAO concerned.
53. Simultaneously with the stock taking two proformae 'S' & 'W' (AT-F/2) at **Sl No. 6 of Annexure C, & (AT-F/3) at Sl No. 7 of Annexure C**, on prescribed forms will be completed during the process of stock-taking. Proforma 'S' contains the result of stock-taking and proforma 'W' contains the details of pensioner whose name did not appear in the Pension Payment Accounts for the period from to The columns of these proformae are self explanatory. Only one copy of proforma 'S' will be prepared. Proforma 'W' will be prepared in triplicate.
54. (a) The detailed action to be taken on 'S' and 'W' proforma will be as under:

Proforma 'S'

- 54.1 **Missing Audit Cards** – Missing cards will be traced and if any card is not found necessary action as in Para 50 will be taken.
- 54.2 **Mutilated/torn out Audit Cards**- necessary action as in Para 49 will be taken
- 54.3 **Audit cards not reviewed** – All such cards will be reviewed in the normal way.
- 54.4 **Cases in which the cards exist**-Reasons for preparing the second card will be investigated and the second card marked as such will be retained dully stitched with the first card.
- 54.5 **Cases in which grant has ceased and pensioner has become ineligible to receive, the pension or pensioner died and LTA paid.** – Suitable linking note as given in Para 41 will be made in the "Index Register of Audit Cards" in all such cases if not already made. All such audit cards will be treated as dead for all purposes and will be listed PDA-wise (in duplicate) in the proforma **(AT-F/21) at Sl No. 8 of Annexure C**, One copy of the list duly signed by the SO(A)/AAO together with audit cards will be given to the custodians of CH Section and his initial obtained on the office copy. The custodian will link his Register with suitable remark and keep the dead audit cards separately PDA-wise after noting all such dead audit cards in the Dead Card Register **(ATR/11) at Sl No. 14 of Annexure B**. After linking custodian register and noting in the "Dead Card Register", the list will be filed over the initials of SO(A)/AAO with remarks "Custodians Register, linked and noted in Dead Card Register."

PS/TS/HO number will be obtained from the transferee Pension Disbursing Authority.

66. There may be items in Form-I/IMP-5(a)/D-II statements on which action cannot be taken due to non-availability of audit cards or other reasons. The details of such items will be prepared separately in the proforma **(ATF/7) at No. 12 of Annexure C**. This proforma will be kept on the left hand side in the relevant file of form I/IMP5(a)/D-II statement and action will be taken in course of time till finalisation.
67. After action as above, the following encasement will be made on Form I/IMP5(a) /D-II statement which will be submitted to the Officer-in-Charge for his approval.

"All items linked and noted in the Index Register/ Audit Cards as required except item no of Form I/IMP5(a)/D-II statement for which suitable note has been kept for action

ACTION ON FORM-II/IMP-5/D-1 STATEMENTS

68. These statements contain the following particulars of pensioners who are brought on pension strength and included in the payment register (IAFA-330) by the Pension Disbursing Authority:-
- (a) Name of the pensioner
 - (b) Pensioner Serial Number
 - (c) Payment Authority/Pension Payment Order No
 - (d) Particulars of award.
69. The particulars of pensioners as contained in these statements will be entered in the Register **(AT-R/12) at Sl No. 15 of Annexure B** maintained separately for the purpose and it will be seen that the forms have been completed correctly by the Pension Disbursing Authority in all respects and that all the items pertain to the particular Audit Cell concerned. If full particulars in respect of any item are not given in these statements, the same will be called for from the concerned Pension Disbursing Authority.
70. The PS/TS/HO number allotted by the Pension Disbursing Authority as contained in these statements will be entered in the **Index Register (ATR-9) at Sl No. 11 of Annexure B** and Audit Cards
71. There may be cases in which duplicate serial numbers are allotted to one and the same pensioner or the pensioner serial no is allotted to any gratuitant. In all such cases a suitable references will be made to the Pension Disbursing Authority concerned for cancellation of duplicate numbers or cancellation of pensioner serial number allotted to the gratuitant.
72. There may be cases in which TS No is allotted to any class I, II & V pensioner instead of PS No. or PS No. is allotted to any class VI, VII & VIII pensioner instead of TS No. In such cases the PDA will be requested to cancel the unwanted number and allot the proper number.

- 73. Transfer cases-** In transfer cases a note has already been kept through intimation slip referred to at Para 65(d) above. In case no intimation slip has been prepared for any reason, new PS/TS/HO No. will be entered in the Index Register of transferee PDA on the authority of the respective statement with a suitable note of transfer in the Index Register of transferer PDA. Simultaneously the pensioners' serial No. will also be noted on the audit card if not already done. Intimation slip where already prepared will also be linked and finally filed. Suitable note will also be made in the Custodian Register of transferer PDA. Such audit cards will be given to the task holder of transferee PDA alongwith the list to be prepared in duplicate **(AT F/6) at Sl No. 13 of Annexure C.** Original copy of the list with audit card will be given to the custodian and his initials obtained on the second copy which will be filed in the Form - II/IMP5/ D-I file. The custodian will note the pensioner serial no of the audit card in the Register of transferee PDA and will replace the card in the cabinet.
- 74.** There may be items in these statements on which action cannot be taken due to non-availability of audit cards or other reasons. The details of such items will be prepared separately in the **proforma (AT F/7) at Sl No. 12 of Annexure C.** The Proforma will be kept on the left hand side in the relevant file of Form-II/IMP5/D-I statements to watch final action. The same will be periodically scrutinized and action will be taken in course of time till finalisation.
- 75.** A copy of the list of new audit cards (NYA cards) handed over to the custodians is simultaneously given to the auditor/clerk dealing with Form-II/ IMP5/D-I statements. As and when these statement are received allotting pensioner serial number to these pensioners the PS/TS/HO numbers so allotted will be noted in the serial list against the name concerned in addition to noting the number in Index Register and audit card. These lists will be periodically scrutinized and in all cases in which intimation of pensioner serial no is not received within 3 months from the date of issue of Pension Payment Orders reference will be made to PDA concerned for ascertaining the pensioner serial no allotted. The communication on the subject will be issued on form **(ATF-8) at Sl No. 14 Annexure C**
- 76.** After action as above, the following endorsement will be made on Form-II/ IMP5/D-1 statement, as the case may be, which will be submitted to the Officer-in-charge for his approval. All the items including transfer items noted in Index Register/Audit Card and also linked with intimation slips except. for which suitable note has been kept for action.

Auditor

SO(A)/AAO

AO(P)/SAO(P)

CHAPTER-IV

DETAILED PROCEDURE OF AUDIT

SCOPE OF AUDIT

- 77. (A) Audit of pension payments to class I, II, V, VI, VII and VIII pensioners viz retired Commissioned Officers, Defence Civilian Pensioners, Personnel Below Officer Rank and their families/dependants, which are paid monthly or quarterly are conducted to the following extent to ensure that the payments made to the pensioners have been subjected to the prescribed check at least once within a financial year:**
- (i) **Monthly Payments:-** One month's payment in every twelve month as per the selection order given by the Officer Incharge.
 - (ii) **Quarterly Payment-** One quarter's payments in every four quarter as per the selection order given by the officer Incharge.
 - (iii) **Wading items-** Some of the pensioners may not draw their pensions in the month in which they fall due. They may receive payments in subsequent months. The names of such pensioners would not, therefore, appear in the month's account selected for audit and can only be detected if the accounts for subsequent months are scrutinized. Such items which appeared in the months subsequent to the month selected for audit are called wading items. The main object of wading is to trace out and spot payments pertaining to the months selected for audit but made in subsequent months, in order to audit all such items. The audit of one months payment selected for audit as laid down in sub Para(i) above would not be complete unless the wading items are also picked out and audited.
- (B) Change Statement-** Change statement are received from Pension Disbursing Authorities alongwith the Pension Payment Accounts and include the items of payments of following nature. Change items should be audited in full.
- (i) First payment to pensioners on admission to pension establishment.
 - (ii) Last payment of pension due to cessation on account of marriage, remarriage and those stopped under special order due to misconduct or expiry of the award.
 - (iii) Payment in arrears of over one year as authorised by PCDA(P) Allahabad/CDA(PD) Meerut / CDA Chennai.
 - (iv) Payment to the heirs of deceased pensioners.
 - (v) Cessation of pension due to re-employment.
 - (vi) Adjustment on account of increase or decrease of pension consequent to the issue of corrigendum PPO/General Circulars.
 - (vii) Payments on account of commutation of pension authorised subsequent to commencement of pension
 - (viii) Payments on account of consolidation of pension (with effect from 1.1.1986 and 1.1.1996)

Note: In case change statement has not been received alongwith Pension Payment Accounts of a particular month the same should be prepared at the time of wading through the pension accounts to pick out items subject to audit.

- (C) Pension Bills of pensioners whose pensionary awards are debitable to other Government** – No audit is to be conducted but see note below:

Note Pension Bills of United Kingdom pensioners i.e. Imperial Pensioners) and pensioners of State Government/Central Civil Department/Railway whose disability/family pensions are paid under Defence Rules, will be audited in full.

- (D) Bills paid by this office-** Bills paid by this office should be pre-audited in full before payment

(E) Pension Payment Accounts of DPDO

- (i) The monthly pension payment vouchers relating to payments made by DPDOs will not be sent to the office of PCDA(P) Allahabad but will be retained in the office of CDA(PD) Meerut/CDA Chennai
- (ii) First payments consisting of DCRG and commuted value of pension will be audited by CDA(PD) Meerut /CDA Chennai in their main offices in respect of DPDOs under their administrative control.
- (iii) For the purpose of audit of first payment PCDA(P) Allahabad, PCDA(Navy) Mumbai and CDA(AF), New Delhi will provide each month a computerised list of service officers/ personnel and Defence civilians (including Coast Guard, DAD and GREF employees) who are likely to receive their first payment (commuted value of pension and DCRG) DPDO wise to CDA(PD) Meerut and CDA Chennai. They will also provide a separate list of first payment cases wherein PPOs have been issued under manual process. These lists will be signed by the officer who is authorised to sign the PPOs and whose specimen signatures are sent to CDA(PD) Meerut/CDA Chennai
- (iv) CDA(PD) Meerut/CDA Chennai will carry out 100% audit of each item with reference to the particulars indicated in the list.
- (v) Any objection/observation found during audit will be communicated to the DPDO through "objection statement", (Separate objection statement for each month) and settlement watched through the Audit Progress Register".
- (vi) In case any item of first payment does not exist in the list of Pension Sanctioning Authorities but payment has been made by the DPDO, such payments will be noted in the objection statement of the DPDO and correctness of payment will be got confirmed from the Pension Sanctioning Authority concerned, giving full details of the payment.
- (vii) The detailed audit of one month's payment of pension in a year will be done by the office of PCDA(P) Allahabad by deputing his team to DPDO. Apart from audit of first payment, PCDA(P) Allahabad will select one month account in a financial year of each DPDO and communicate the same under a sealed cover to CDA(PD) Meerut /CDA Chennai for making available the pension payment schedule to the team. For this purpose PCDA(P) Allahabad will depute his team to DPDO concerned and pension payment schedule concerned will be personally collected by the head of the team from the main office of

- CDA(PD) Meerut/CDA Chennai. The pension payment schedule will be returned by the team after completing the audit.
- (viii) The Audit team will conduct full audit with reference to personal case files/check Register etc. of the DPDO. Any payment which could not be audited due to non-availability of original/corr. PPO. will be included in the objection statement subject to the verification in the main office.
 - (ix) As far as possible objection statement may be issued on the spot and handed over to DPDO and his dated signature obtained on the office copy.
 - (x) The team on return to Headquarters will brief the Officer-in-Charge Audit Cell concerned and hand over the office copy of the objection statement who will get Audit Progress Register completed

Selection of Month for detailed Audit

- 78.** In order to regulate audit the Officer in Charge of each Audit Cell will maintain an Audit Selection Register **(ATR-13) at Sl No. 16 of Annexure -B** showing all the Pension Disbursing Authorities, the accounts of which are dealt with in this cell. Monthly columns should be ruled in this register against the name of Pension Disbursing Authority. The Officer-in-Charge will initial in the particular months column against the Pension Disbursing Authority concerned, the accounts of which are selected by him for full audit. In making the selection he will see that the scope of audit as laid down in Para 77 is adhered to. As the payments of some Pension Disbursing Authority are heavy and of other comparatively less, the selection should be made so as to have an even flow of work of audit as far as practicable throughout the year

Surprise Audit

- 78.1** In addition to normal audit referred to above a surprise audit of one month's accounts in respect of certain Pension Disbursing Authorities will be carried out during the year. For example, if the account for April, May and June have been selected for full audit, another account of any subsequent month will be audited in full, normally before the next selection is made. The account for surprise audit will be selected at-random by the JCDA(P) and record thereof will be kept in the Register of Surprise Audit **(AT-R/25) at Sl No. 17 of Annexure B**. On completion of the audit, a report will be submitted to CDA/PCDA for information.

Scrutiny of Pension Payment Accounts

- 79.** After obtaining the selection order as per the provisions laid down in Para 78 in respect of each PDA, the Audit Cells will requisition the paid voucher of each PDA alongwith punching medium of that selected month by placing an indent on the Documentation Cell.
- 80.** The following points will be seen on receipt of pension paid vouchers from the Documentation cell:-
- (i) It should be verified that all the paid vouchers as scheduled vide Para 18(ii) above have been received by comparison with the supporting documents.

- (ii) Pension paid vouchers are on the prescribed forms and all the declarations/certificates as given in Para 6 above are duly completed.
- (iii) The monthly paid vouchers are page numbered in serial order, one number is allotted to each paid voucher and continuation sheet and enclosures are not numbered vide Para 18(iii) above.
- (iv) The total of paid vouchers agrees with the amount compiled in the punching medium.
- (v) The charge has been correctly classified. In case the classification is not correct it will be rectified through a transfer entry punching medium.
- (vi) Transfer entry punching medium will be got numbered and linked with the previous punching medium.
- (vii) The pension payment vouchers, which do not pertain to the Audit cell, will be detached and transmitted to the concerned Audit cell/ section/ group and their acknowledgements obtained. Code heads to which the vouchers have been compiled as well as PM. No and the month will also be given in the covering memo.
- (viii) Recovery statements have been correctly prepared by the Pension Disbursing Authority. In case the recovery statements have not been received, the same will be prepared in duplicate on the prescribed Proforma **(ATF-20 Serial NO. 2 of Annexure-C)** from the paid vouchers. One copy thereof will be utilised for maintenance of the demand register. The office copy of the recovery statement will be kept with the Pension Payment Accounts

- 81.** All the Pension Payment Accounts received in the concerned group of Audit Cell will be recorded in the Audit Progress Register(IAFA-473) on **(ATR-17) at Sl No. 18 of Annexure B** on the folio allotted to each PDA and the date of receipt will be noted in respect of each particular month's account over the dated initials of the SO(A)/AAO. The Audit Progress Register is maintained to watch the progress of audit of Pension Payment Accounts received in Audit cells and also to watch the replies from the PDA, to the objection statements issued after scrutiny of scrolls.

Scrutiny of Scrolls

- 82.** The procedure for scrutiny of Pension Payment Accounts as laid down in Para 79 to 81 above will apply mutatis mutandis for scrutiny of the scrolls

Itemisation of Auditable items

- 83.** After verification of Pension Payment Accounts itemization of auditable item consistent with the number of payments involved, will be undertaken and completed within the minimum possible period which in no case will exceed 15 days.
- 84.** During itemization of accounts all payments which do not indicate TS/HO/PS number (PPO number in the case of PDA being Public Sector Bank of the pensioner will be noted separately for Commissioned Officer, PBOR and Defence civilians in the proforma given below and after completion of itemization of the particular account, the PDA will be

addressed by registered post to furnish the wanting particulars in respect of all such payment and pursued to finality.

Proforma

Sl. No.	Class of pensioners and voucher number	Date of payment	Name of the pensioner	Period of payment	Total amount paid
1.	2.	3.	4.	5.	6.

- 85** (i) With a view to watching progress of audit a loose-leaf chart will be maintained in each audit group of the Audit Cell, allotting separate pages to each auditor entrusted with the job of audit work and on it the name of PDA, months' account and total auditable items will be indicated. The auditor concerned will note daily progress report on the chart and balance of auditable items still to be audited every day. These entries will be examined and initialed daily by the SO(A)/AAO in charge of the group. This chart will also be submitted to the Officer in Charge daily and to GO(Audits) weekly who will examine the entries with a view to ensure that the auditor is making adequate progress.
- (ii) Simultaneously Audit Cards will be made available for all the auditable items by placing an indent on the Card Holder Section.

Preparation of Objection Statement

- 86** All items for which audit cards are readily available will be audited forthwith. After the first round of audit is completed an objection statement making it as Part-I, will be issued within a week of the completion of audit to the Pension Disbursing Authority without waiting for audit cards which are not traceable. The objection statement will include:-
- (i) Objection/Observation arising as a result of audit of pension paid vouchers where TS/HO/PS number (PPO number in the case of PSBs) and audit cards are available.
 - (ii) Details of items which could not be audited for want of TS/HO/PS number (PPO number in the case of PSBs). Against these items the communication already issued vide Para 83 above will be cited requesting the Pension Disbursing Authority to expedite the requisite information.
 - (iii) Mention of other items where audit cards are not readily available and hence remain un-audited will also be made. In these cases TS/HO/PS number will be indicated stating that further communication will follow in respect of these items
- 87** (i) After issue of Part-I of the objection statement the auditor will ensure that audit of pending items is completed within one month. During this period efforts will also be made to trace NT (Not-traceable) items with the help of whatever particulars are available to the extent feasible. N.T. (Not traceable items are apparently those items where either TS/HO/PS number (PPO number in the case of PSBs) or audit cards are not

available. The result of audit of all these items will be incorporated in Part-II of the objection statement which will be issued positively within six weeks of the issue of Part-I of objection statement.

- (ii) Items in respect of which TS/HO/PS numbers as quoted by the Pension Disbursing Authority, are found to be erroneous on check will be included suitably in Part-II of the objection statement asking the Pension Disbursing Authority to furnish the correct and full particulars (including PPO numbers etc) which should be watched.

88. Both parts of objection statement as mentioned in Para 85 and 86 will be incorporated suitably in the Audit Progress Register **(ATR-17) at Sl No. 18 of Annexure B (APR)** and progress thereof be watched in usual manner.

- 89**
- (i) Objections/observations will be written concurrently with the progress of audit so that objections and observations may be recorded at a time when the matter is fresh in the mind.
 - (ii) As a general rule, objection should only be raised when the charge is un-authorised by regulation or when some necessary voucher in which the validity of the charge rests, is wanting.
 - (iii) Every endeavor should be made to reduce the number of merely technical and proforma objections and care should be taken that objections/observations of trifling and manifestly bonafide charges are not issued.
 - (iv) For facility of reference, the audit objections/observations of the same category should be grouped together as far as practicable.
 - (v) The objection should be expressed in terms of monetary value where ever possible and the amount objected to would be written in the relevant column of the Audit Progress Register **(ATR-17) at Sl No. 18 of Annexure B**
 - (vi) The language of objections/ observations should be precise, clear and courteous.

90. After completion of audit the objections and observations will be incorporated in the objections statement (IAFA-795) separately.

91. A list of objections/observations of common occurrence is printed on the inside page of IAFA-799 (outer). The list is not exhaustive but comprises some important and common objections/ observations that come across frequently and is intended as a ready guide. This list is very useful in conducting audit of Pension Payment Vouchers and raising objections /observations, where necessary.

92. The objection/observation written by the auditor should be closely scrutinized by the SO(A)/AAO and the Officer in Charge before issue and they should see that unnecessary or unreasonable objections/ observations are not issued. This principle will equally apply to further re-audit remarks also.

93. The record of items audited by the Auditor, test checked by the SO(A)/AAO and the Officer and the number of objections/ observations raised will be kept on the prescribed proforma **(ATF-9) at Sl No. 15 of Annexure C**. The fair copies of the objection statement passed by the Officer will be submitted with the Audit Progress Register **(ATR-17) at Sl**

No. 18 of Annexure B duly noted in the respective columns of the Register, the number of objection/observation raised (objections in Arabic figures and observations in Roman figures total number only). The Officer-In-Charge will attest the entry in the Register under his dated initials and will sign the fair copy of the objection statement. The fair copies of the statements will then be issued to respective Pension Disbursing Authority by Registered post. The date of issue of objection statement will also be noted in the Register in the column provided for the purpose.

94. (i) All over-payments detected during audit will also be separately pursued from the personal case file of the pensioner from which a special letter/Telegram/fax will be issued immediately. Simultaneously the suspected overpayments will be noted in the overpayment Register (**ATR-16**) at **Sl No. 19 of Annexure B**.
- (ii) On receipt of confirmation of the overpayment, the item will be cleared from the Overpayment Register and the amount of overpayment involved will be noted in the Demand Register (IAFA-590)
- (iii) Such overpayments will be exhibited in the Objection Statement (see Para 86 above) in the following form:- "Overpayment has been noticed in the following cases. The position has been explained in detail in this office letter /telegram/fax no Dated to which reply may please be sent separately."
95. With a view to keep a complete and systematic record of the number of items audited, reviewed and objected etc. the office copies of all objection statement should be embossed with a rubber stamp as under
- Total no of payment audited
- Total no of objections
- Total no of observations.
- Total no of items reviewed by SO(A)/AAO
- Initials of SO(A)/AAO
- Total no of items reviewed by the officer-In-Charge.....
- Initials of the officer

Note: The fact as to whether it is " full audit" or "wading audit " should be prominently specified in the office copy of the objection statement .

Procedure for Audit of Pension Paid Vouchers

96. The audit of pension bills/ schedules /Journals will be carried out according to the general rules for audit of cash expenditure as laid down in Paras 46 and 67 of Defence Audit Code (Revised edition 1992). The bills/schedules /Journal, whether audited or not should show clearly the detailed head to which charges are debitable to ensure accurate compilation and control of expenditure.
97. (i) The audit will be conducted from the paid vouchers to the Audit Card /Audit Register.
- (ii) The amount of pension; gratuity, dearness relief and other allied payments if any, paid with the period of payment involved in respect

- of items audited will be recorded on the reverse of audit cards as per columns provided therein under the dated initials of the auditor.
- (iii) Each voucher audited (or each item where only selected relevant item in a page or vouchers of the account are audited) must bear dated initials of the auditor in token of his having audited the same.
 - (iv) The item test checked by the SO(A)AAO and the Officer In-Charge vide Para 37 (IV) should bear their respective dated initials in the audit card as well as on the paid vouchers of item of the voucher

Procedure for Audit of Bank Scrolls

- 98.** The procedure for audit of Pension Paid vouchers as laid down in Para 96 and 97 will apply mutatis mutandis in the audit of scrolls. Further points to be seen in the audit of Bank scrolls are laid down in succeeding Paragraphs.
- 98.1** It will be seen that the scrolls are on the prescribed form reproduced as Annexure 'E' to the "Scheme for Payment of Defence Pension by Public Sector Banks".
- 98.2** Where the PPO number of the pensioner is not quoted in the scroll/is not traceable and it is not possible to trace the Audit Card with reference to other particulars in the scroll, the Index Register of Audit Cards will be referred to.
- 98.3** If the pensioner is not traced in spite of all out efforts, an urgent letter will be sent to the concerned Public Sector Bank calling for the correct PPO No.
- 98.4** If it is found that the pensioner is not a Defence pensioner, the debit will be rejected and the scroll, (or an extract of the scroll where it contains the name of the Defence Pensioner also) will be sent to Accounts section with duplicate copy of the P.M. for further necessary action.
- 98.5** The procedure for watching audit of scrolls of Public Sector Banks and the issue of objection statement to Public Sector Bank will be the same as in the case of other Pension Disbursing Authorities.
- 98.6** Life certificate in respect of each pensioner is received with the scroll once in a year for the month of November.
- 98.7** In the case of Family Pension to a family member terminable on marriage, a non-marriage certificate has been sent with the scroll.
- 98.8** In the case of a pensioner granted Constant Attendance Allowance, a certificate as prescribed in Annexure 'F' to the "scheme for Payment of Pension to Disability Pensioners by Public Sector Banks" has been sent with the scroll.
- 98.9** In regard to overpayment cases separate files will be opened and such cases will be reported to the Public Sector Banks by fastest means of communication and replies watched through Overpayment Registers which will be maintained District-wise wherein separate pages will be allotted for each Public Sector Bank

- 98.10 When the total amount of overpayment is known, the case will be transferred to Demand Register for watching recovery thereof.
- 98.11 The Demand Register will also be maintained District-wise wherein separate pages will be allotted for each Public Sector Bank.

Audit of Pension Paid Vouchers

- 99. The important points to be noted in the audit of Pension Paid Vouchers of class I, II, V, VI, VII and VIII pensioners(commissioned officers, their families/dependant Civilian personnel, PBOR and their families/dependants) are given below. The list is not exhaustive but it comprises of the more important points that come across frequently and it is intended as a ready guide for application in addition to the rules in the "Pension Payment Instructions", "IMP Rules", "Scheme for payment of Defence Pension by Public Sector Banks", "Pension Regulations for three services" and Government orders issued from time to time.
- 99.1 Pay order on the bill is signed in full by the PDA and the bill is stamped with 'paid stamp'. The amount paid and date of payment are noted on the bill.
- 99.2 The pensioner has put in his signature or affixed thumb impression in token of acquaintance as also regarding non- reemployment. Thumb impressions have been duly attested by another pensioner or a responsible person.
- 99.3 Revenue stamp has been affixed, where required and the stamp has been defaced.

Audit of Bank Scrolls

- 100. It will be seen that the total of scrolls is correct for the amount compiled in the Punching Medium.
- 100.1 Each entry in the scroll has been attested by the nominated officer of the bank branch at which the payment is made.
- 100.2 The pensioner is entitled to the amount credited to his account as shown in the scroll.
- 100.3 Where the amount has been classified by Accounts Section to a wrong head, the classification will be corrected by means of a transfer entry, if necessary.

Audit of Pensionary benefits

- 101. The procedure to be followed in the audit of payment of pensionary benefit and other typical cases which come across during in course of audit of Pension Payment Accounts will be carried out under the provisions laid down in succeeding chapters.

Review and Test Checks of Pension Accounts

- 102.** On completion of audit and after making necessary entries in the Pension Audit Cards, Pension Payment Accounts will be submitted to the AAO/SO(A) and Officer-in-Charge for review and test check of items selected by them for the purpose. The relevant Pension Audit Cards in respect of pensioners whose payments are placed under objection and included in the objection statement (IAFA-799), will also be submitted alongwith objection statement for check by the AAO/SO(A) and the Officer in Charge. The review will be carried out by the AAO/SO(A) and the Officer in Charge to the following extent.

AAO/SO(A) :	10% of items selected for audit
AO/SAO(P) :	3 % of items selected for audit.

- 102.1** The extent of the review may be increased under orders of the Group Officer in the case of unsatisfactory accounts. A record of the details of items reviewed and test checked by the AAO/SO(A) and Officer-in-Charge will be kept in the prescribed proforma (ATF/9) for future reference, if any.

Re-Audit

- 103.** The replies to the objections/observations received in duplicate by carbon process will be pasted on the office copy of the objection statement otherwise the replies will be copied out in the office copy of the objection statement.
- 104.** Replies from the PDAs will be carefully scrutinized. The objection statement will be returned to the Pension Disbursing Authority with re-audit remarks. Further re-audit remarks, if any, will be issued through letters.
- 105.** Necessary entry in regard to the issue of re-audit replies to the Pension Disbursing Authority alongwith the number of objections/observations settled will be made in the Audit Progress Register. The objection statements finally settled will be cleared from the Audit progress Register under the initials of the officer in Charge.
- 106.** After settlement of all the items, the objection statement will be returned with the remarks "Finally Settled for record with the Pension Disbursing Authority".

Maintenance of Audit Progress Register - IAFA-473

- 107.** This register will be maintained on the prescribed form (**ATR-17 at Serial No. 18 of Annexure-B**) to watch the progress of audit of Pension Payment Accounts and also to watch the replies from the Pension Disbursing Authorities to the objection statement issued.
- 107.1.** All the Pension Payment Accounts received in the Audit Cell /Groups will be immediately entered in the Audit Progress Register under the dated initials of SO(A)/AAO. The date of receipt of Pension Payment Accounts

will be noted below the particular month with a view to ensure proper control of all the twelve months of a financial year in the consecutive order on the folio allotted to each Pension Disbursing Authority. If there is no voucher for any month the word NIL should be entered below the month under the dated initials of SO(A)/AAO after ascertaining the positions from the visual chart of Pension Payment Accounts maintained centrally by Documentation Cell. In other words against every month, either there should be date of receipt of Account or the word 'NIL'

- 107.2.** The replies to the objection statement should be pursued vigorously for their clearance by issuing reminders at regular intervals and only the balance objections/ observations as out standing on the first of each month should be reflected under the column of that month.

Claims/Bills to be Adjudicated/Pre-audited Before Payment

- 108.** The following claims/bills are submitted to Audit Cells by Pension Disbursing Authority/Public Sector Banks for adjudication and pre-audit before payment.

- (a) Arrears claims for not drawing pension within the stipulated period.
- (b) Life Time Arrears claim as a result of not drawing pension by the heirs of deceased pensioner, within the stipulated period.
- (c) Bills on account of education Allowance claims in respect of children of Commissioned Officers.
- (d) Overage child allowance claims in respect of children of Commissioned Officers
- (e) Claims in respect of insane pensioners.
- (f) Claims in respect of missing pensioners.

- 108.1** The above claims/bills will be adjudicated/pre-audited as the case may be and the authorities for payments will be issued to Pension Disbursing Authority concerned.

- 108.2** Payment authorities for above payments will be embossed with special payment authority seal before issue.

Note: An officer will be nominated periodically for signing fair copies of payment authorities approved by various Audit Cells who will put his signature with code No. and payment authority seal and note in a register maintained for the purpose.

- 108.3** Necessary entry in the relevant Pension Audit Cards will be made and attested by the Officer-in-Charge

Payment of Bills/Claims by PCDA(P)

- 109.** Bills paid by this office should after pre-audit be endorsed for payment of the amount admissible and relevant entries made in the Pension Audit Cards.

- 109.1** A Punching Medium will be prepared showing the classification of the charge and attached to the bill.

remarks on the case inter-alia to obtain and furnish his explanation for non-drawl of his pension alongwith the following certificates:

- (i) During the period for which pension arrears claim is involved, the pensioner was neither convicted of any criminal or political offence nor was in receipt of any other pension.
- (ii) The pensioner was not Re-employed under Central Government or State Government or a Corporation/ Company/ Body/Bank in India or abroad.
- (iii) In the case of widow pensioners that she has not remarried/married the real brother of her late husband and is living communal life with and/or contributing towards the support of other eligible members of the family.

- 116.** On receipt of the explanation from the pensioner and remarks of the Pension Disbursing Authority for non-drawl of his pension, the case will be examined and if the explanation of the pensioner is considered satisfactory, the orders of the competent authority will be obtained and the Pension Disbursing Authority concerned will be instructed **(ATF-16) at Sl No. 16 of Annexure C** to make payment of pension as due to the pensioner. The pensioner will also be advised simultaneously to claim the pension from the Pension Disbursing Authority.

Note 1: Arrears claims preferred within three years by class-V pensioners drawing pensions from the Defence Pension Disbursing Officers, provided such claims are of a routine and straight forward nature may be sanctioned by the Defence Pension Disbursing Officer irrespective of the amount of claim subject to the condition that:

- (i) the arrear do not relate to the 1st drawl of pension and
- (ii) pension has not remained continuously unclaimed for more than 3 years. Claims preferred within 3 years but which are not of straight forward nature or relate to the drawl of 1st pension or when the Defence Pension Disbursing Officer considers that arrears should be partly or wholly disallowed as also all the arrear claims preferred after 3 years must be forwarded to the CDA (PD) Meerut /CDA Chennai as the case may be.

Note 2: If any class-V pensioner fails to draw pension for 3 consecutive years, his/her name will be struck off the pension establishment and the Pension Disbursing Authority will be asked to return all the pension documents to the Pr.C.D.A. (P) as in such cases no pension can be paid by the Pension Disbursing Authority without special sanction of Pr.C.D.A. (P). Such cases will be entered in the casualty register **(ATR-18) at serial No. 20 of Annexure B)** maintained for the purpose and the relevant case files will be kept with the Officer-in-Charge for safe custody till the pensioner reappears and is admitted to pension establishment.

Armed Forces Pensioners

- 117.** In the case of Armed Forces Pensioners, the Arrears Claim will be submitted by the pensioner on IAFA-CDA -651. Part-I & II of the Arrears claim (IAFA-CDA-651) is completed by the pensioner and submitted to the Pension Disbursing Authority. Part-III of the claim is completed by

- 109.2** A memo showing on what account and to whom the payment is to be made, should be prepared and attached to the bill, for eventual despatch alongwith the cheque.
- 109.3** As the entry in the Pension Audit Card has to be initialed by the Officer-in-Charge, the bill and Pension Audit Card should be submitted to the Officer-in-Charge. On the bill /claim being passed for payment by the Officer-in-Charge, it should be entered in the daily payment sheet and forwarded to Disbursement Section.
- 109.4** After issue of cheque, the return of bill from Disbursement Section should be watched by the Audit Cell concerned.

Neglect to Draw Pension

- 110.** If the pension remains un-drawn for more than one year, the pension ceases to be payable. If the pensioner afterwards appears and claims the pension, the Pension Disbursing Authority cannot pay the arrears of pension without the sanction of the competent authority.
- 111.** PCDA(P)/CDA(P) Allahabad has been delegated full powers to sanction time barred pension arrears claim for any period in respect of all classes of pensioners drawing their pension from any Pension Paying Agency.
- 112.** However CDA (PD) Meerut/CDA, Chennai have also been delegated full powers to sanction time barred pension arrear claims for any period in respect of all classes of pensioners drawing their pension from DPDOs under their jurisdiction.
- 113.** Various Pension Disbursing Authorities have been delegated powers to sanction and pay the time barred arrears of pension for the specified period as stipulated below for each class of pensioner

Class of pensioner	T.O. up to	PAO upto	PSB upto	DPDO upto
I	3 years	3 years	1 year	3 years
II	1 year	1 year	1 year	3 years
V	1 year	1 year	1 year	3 years
VI	3 years	3 years	1 year	5 years
VII	1 year	1 year	1 year	5 years
VIII	1 year	1 year	1 year	3 years
Non- drawl of first payment				
I,II, V VI, VII, VIII	1 Year	1 Year	1 Year	1 Year

- 114.** In all cases in which pension is not drawn within the period stipulated for each P.D.A. and sanction of the PCDA(P)/ CDA(P) Allahabad is considered necessary references are received either direct from the pensioners or through the Pension Disbursing Authority concerned.

Defence Civilians

- 115.** In the case of class-V pensioners if any reference is received direct from the pensioner, his Pension Disbursing Authority will be asked to offer his

the Pension Disbursing Authority and submitted to this office alongwith his remarks, duly attested.

- 117.1** On receipt of the claim, office Note on IAFA(CDA-224) is submitted for adjudication to the officer concerned.
- 117.2** While auditing payment of arrears/life time arrears it should be seen that the procedure laid down in relevant Paras of Pension Payment Instructions has correctly been followed and that the payment is duly supported by necessary documents and original payment authority, where required.
- 118.** The powers of officers of PCDA (P) Allahabad to sanction time barred arrears claim of pension is as under.

Powers of officers of PCDA(P) to sanction Arrears of Pension

Class of Pensioner	Period	Designation of Officers
(i) I, II, V	Upto 3 years	AO/SAO
(ii) I, II, V	Up to 5 years	GO(Audit)
(iii) I, II, V	Exceeding 5 years and claim rejected/ accepted in part at i & ii above	JCDA/CDA(P)/ PCDA (P)
(iv) VI, VII, VIII	Up to 5 years	AO/SAO
(v) VI, VII, VIII	Upto 10 years	GO(Audit)
(vi) VI, VII, VIII	Exceeding 10 years and claim rejected/ Accepted in part at iv & v above	JCDA/CDA(P) PCDA(P)

- 119.** Authority according sanction for payment of arrears will be prepared on IAF(CDA)-5 and sent to the Pension Disbursing Authority duly embossed with the Payment Authority Seal
- 120.** In the event of the claim being rejected the claimant will be informed accordingly.
- 121.** In the case of class I & II pensioners (other than those of Military Nursing Service) Government sanction will be necessary if the explanation of the claimant is not found satisfactory. On receipt of Government sanction a note of the sanction will be kept in the audit card to facilitate admission of the payment.

Pension Due to the Estate of Deceased Pensioner

- 122.** Pension is payable for the day of pensioner's death. On the death of a pensioner, payment of any arrears of pension can be made by the Pension Disbursing Authority to the person validly nominated under the provisions of " Payment of Arrears of Pension (Nomination) Rules, 1983" or in the absence of any nomination or where the nomination made by the deceased pensioner does not subsist, to legal heir (s) of the deceased provided they apply within one year of his death. These provisions are also applicable to Armed Forces pensioners vide Regulations 68 Pension Regulation for the Army Part-II(1961). Thereafter it cannot be paid by the

Pension Disbursing Authority without the sanction of competent Authority.

- 123.** PCDA(P)/CDA(P) Allahabad is vested with full powers to sanction time barred Life Time Arrears claim of pension for any period in respect of all classes of pensioners drawing their pension from any Pension Paying Agency.
- 124.** Powers to waive time bar rests exclusively with PCDA (P)/CDA(P) Allahabad in cases, (i) where pensioners have acquired foreign nationality and (ii) LTA to the heirs of Defence Pensioners who are struck off the pension establishment for failure to draw pension for more than 3 years without applying for their readmission to the pension establishment.
- 125.** CDA(PD) Meerut/CDA Chennai have also been delegated full powers to sanction Life Time Arrears of pension claim for any period in respect of all classes of pensioners drawing their pension from DPDOs under their jurisdiction.
- 126.** The various Pension Disbursing Authorities have been delegated powers to sanction and pay the Life Time Arrears of pension claim for a specified period as stipulated below for each class of pensioner.

Class of pensioner	T.O. up to	PAO up to	PSB up to	DPDO up to
I, II, V	1 years	1 years	1 year	1 years
VI, VII, VIII	1 year	1 year	1 year	3 years
NON-DRAWAL OF FIRST PAYMENT				
I, II, V VI, VII, VIII	1 year	1 year	1 year	1 years

- 127.** In respect of class VI, VII and VIII pensioners, the previous sanction of PCDA(P) to the payment of Life Time Arrears of pension is, however, required in the following cases:-
- (i) Claims preferred after the expiry of three years from the date of death.
 - (ii) Claims to sums in excess Rs. 100/- prepared after twelve month from the date of death.
 - (iii) Claim to arrears for a period in excess of twelve months.
- 128.** In the case of Armed Forces pensioners LTA of pension, will be submitted on the prescribed format IAFA-CDA -652.
- 128.1** In the case of Gorkha pensioners drawing pension from Indian Embassy Kathmandu, Pokhra, Dharan and Treasury Officers Gorakhpur, Darjeeling, Darbhanga, Purnea, Bahraich and Gonda Treasury, the power to sanction arrear / life time arrears will rest with the authorities as laid down in Regulation 78 Pension Regulation for the Army Part-II (1961).
- 128.2** On receipt of the claim submitted by the nominee/legal heir on IAFA-CDA-652 duly countersigned by the Pension Disbursing Authority, the claim will be adjudicated in the manner laid down in Para 117.1 to 121

and payment authority for payment of Life Time Arrears of pension will be sent to the PDA duly embossed with the Payment Authority seal.

- 129.** In all such cases in which sanction of this office is considered necessary, references are received either from the nominees/heirs of the deceased pensioner direct or from the Pension Disbursing Authority. The remarks of the Pension Disbursing Authority will be obtained where references/LTA claims duly supported by proof of death and explanation of the claimant for not claiming the Life Time Arrears within the stipulated period are received. On receipt of the remarks of the PDA, the case will be examined and if the explanation is found satisfactory, the PDA concerned will be instructed to make payment of Life Time Arrears of pension only **(ATF-12) at Sl No. 17 of Annexure C** as due to the pensioner, to his nominee or heirs as the case may be, in accordance with the procedure laid down in Pension Payment Instructions. The heir or applicant will also be informed of what he/she is required to do.

- 129.1** Simultaneously, in cases where the award of family pension stands notified jointly, the Pension Disbursing Authority concerned will also be instructed to take on the payment strength the family pension beneficiary and start making payment from the date following the date of death of the pensioner on the production of following certificates.
- (i) Death Certificate
 - (ii) Non-re-marriage Certificate
 - (iii) Non-receipt of another family pension.

Unpaid Amount of Retirement/Death Gratuity

- 130.** If any amount of Retirement/Death gratuity is due, a reference will be made to the Grants (Civil)/Grants(Military) /Grants(ORs) section for issuing instructions to the Pension Disbursing Authority concerned under intimation to the pensioner and Audit Section.

Unpaid amount of commuted value of pension

- 131.** If the pensioner dies without receiving the commuted value of pension or after the date on which commutation became absolute, the commuted value will be paid to the person nominated under the provisions of Rule-7 of CCS(commutation of pension) Rules, 1981.
- 131.1** If there is no such nomination or the nomination does not subsist, the commuted value shall be paid to the family in the manner indicated in sub. Rule 1(b) of Rule 51 of CCS(P) Rules, 1972
- 131.2** If in any case the commuted value cannot be paid in the manner indicated above, the same shall be paid to his heirs.

CHAPTER-V

Audit of Pensionary Awards

- 132.** The Defence personnel and their families/dependants are entitled to various types of pensionary awards which are auditable by the Audit Section of Pr.C.D.A. (P), Allahabad. A brief narration of these awards and the contingencies in which these awards are admissible is given in the succeeding paragraphs.

Commissioned Officers.

- 132.1. Retiring Pension-** Retiring Pension is granted to an officer who retires on completion of prescribed age limit with at least minimum qualifying service of 20 years and 15 years in the case of late entrants (without weightage) and in respect of EC/SSC Officers, 12 years including rank service if any (without weightage)
- 132.2. Disability Pension-** Disability pension consists of service element and disability element and is admissible to an Armed Forces personnel who is invalided out of service due to disability which is accepted as attributable to or aggravated by military service.
- 132.3. Invalid Pension-** Invalid Pension is admissible to an Armed Forces personnel who is invalided out of service with 10 years or more qualifying service (without weightage) on account of disability which is accepted as neither attributable to nor aggravated by military service.
- 132.4. War Injury Pension-** Where an Armed Forces personnel is invalided out of service on account of disabilities suffered due to attack by or action against extremists, antisocial elements, enemy action in international war or border skirmishes he/she shall be entitled to War Injury Pension consisting of service element and war injury element.
- 132.5. War Injury Pension on Retention in service-** Armed Forces personnel who are retained in service despite the disability due to War Injury sustained and retire subsequently have got an option either (a) to draw lump sum compensation in lieu of War Injury element at the time of subsequent retirement/discharge or (b) to draw war injury element at the time of retirement in addition to retiring /service pension foregoing lump sum compensation.
- 132.6. Commutation –** A Commissioned Officers shall be entitled to commute for a lump sum payment, a fraction not exceeding 43 percent of his pension
- 132.7. Retiring Gratuity-** Retiring Gratuity is granted to an Armed Forces Personnel who retires or is permitted to retire or whose services are otherwise terminated after completing the minimum qualifying service of 10 years (without weightage). It is payable at half month's emoluments i.e. pay including rank pay, stagnation increment and Non Practicing Allowance if any plus dearness allowance on the date of retirement, for each completed six monthly period of service.

- 132.8. Invalid Gratuity-** When an Armed Forces Personnel is invalided out of service with a disability neither attributable to nor aggravated by service, he/she will be entitled to Invalid Gratuity if service rendered by him/her is less than 10 years. It is payable at a half month's emoluments i.e pay including rank pay, stagnation increment and NPA, if any, plus dearness allowance admissible on the date of invalidment for each completed six monthly period of service.
- 132.9. Retirement Gratuity-** An Armed Forces Personnel who has completed five years qualifying service and is eligible for retiring /invalid gratuity or pension of any type, shall be granted on the termination of his service a Retirement Gratuity equal to one fourth of reckonable emoluments for each completed six monthly period of service subject to a maximum of 16.5 times the reckonable emoluments provided that it shall not exceed the maximum ceiling limit as sanctioned by the Government from time to time.
- 132.10 Death Gratuity-** Death gratuity is payable to an eligible member of the family of an Armed Forces Personnel who dies in harness.
- 132.11 Terminal Gratuity-** Short Service Commissioned Officers are entitled to terminal gratuity at the rate of half month's emoluments for each completed six monthly period of service
- 132.12 Ordinary Family Pension-** Ordinary Family Pension is admissible to eligible member of the family of the Armed Forces Personnel who die while in service or after retirement with a pension for life and whose death is regarded as neither attributable to nor aggravated by service.
- 132.13 Special Family Pension-** Special Family Pension is admissible to the eligible member of the family of the Armed Forces Personnel whose death is regarded as attributable to or aggravated by service.
- 132.14 Dependant Pension-** Dependant pension is admissible to parents /eligible brothers/sisters of the deceased officer whose death is regarded as attributable to or aggravated by military service provided they were wholly dependent upon him.
- 132.15 Liberalised Family Pension-** The scheme for the grant of liberalized Family Pension has been introduced with effect from 01.02.1972. Under this scheme the Family Pension equal to the reckonable emoluments last drawn will be admissible to the widow in the case of officers and to the nominated heir in the case of Personnel Below Officer Rank where the death of an officer is regarded as due to attack by or action against extremists, antisocial elements etc. enemy action in international war or border skirmishes, his/her eligible family member shall be entitled to the award of Liberalized Family Pension.
- 132.16 Dependant Pension (Liberalised)-** Where an officer dies as a bachelor or as a widower without children due to attack by or action against extremists, antisocial elements etc, enemy action in international war or border skirmishes, Dependant Pension (Liberalized) shall be admissible to parents.

- 132.17. Constant Attendance Allowance-** A constant attendance allowance is admissible to an officer who is awarded a Disability Pension for 100 percent disablement, if in the opinion of the invaliding or a Re-Survey Medical Board, he needs services of a constant attendant for at least a period of three months, and the necessity arises solely from the condition of the accepted disability/ disabilities. The rates of CAA in respect of Armed Forces Personnel are sanctioned by the Government from time to time.
- 132.18 Monetary Allowances attached to Gallantry Awards-** Gallantry awards are given for acts of conspicuous bravery /gallantry either in the presence of the enemy or other than in the face of the enemy. These awards carry a monetary allowance with them which is payable for two lives. A list of gallantry awards with monetary allowance attached to them and revised from time to time is given in **Appendix 7**.
- 132.19 Ex-gratia Awards-** Ex-gratia awards are payable in cases of death/disablement of cadets (direct) due to causes attributable to or aggravated by military training.
- 132.19.1** The rate of ex-gratia award in cases of invalidment on medical ground is Rs. 375/- per month with effect from 1.1.1986 to 31.07.1997 and Rs. 1275/- per month with effect from 1.8.1997 for life.
- 132.19.2** In addition a disability award on ex-gratia basis is also admissible to the ex-cadet at the rate of Rs. 600/- pm for 100% disablement during the period of disablement with effect from 1.1.1986 to 31.7.1997. Payment of ex.gratia disability award has been revised to Rs. 2100/- p.m. for 100% disability during the period of disablement with effect from 1.8.1997
- 132.19.3** Constant Attendance Allowance of Rs. 300/- p.m. with effect from 1.1.1986 to 31.7.1997 and Rs. 600/- p.m. with effect from 1.8.1997 for 100% disablement is also admissible on the recommendation of Invaliding Medical Board.
- 132.19.4** In cases of death during training period ex-gratia award at the rate of Rs. 600/-pm with effect from 1.1.1986 to 31.07.1997 and Rs. 1275/- pm thereafter shall be admissible to the widow/children of the deceased cadet until her death or remarriage
- 132.19.5** Dependant parents are also eligible for the award in cases of death of unmarried /widower with no children, cadet.
- 132.19.6** Dearness relief at applicable rates is also admissible on monthly ex.gratia as well as on ex.gratia disability award at the rates sanctioned by the Government from time to time.
- 132.20 One Time Increase in Pension-** One Time Increase in Retiring /Service pension of Armed Forces Personnel below the rank of Colonel and equivalent who retired before 1.1.1986 and in the Retiring Pension of Colonel and above who retired before 1.1.1973 has been sanctioned by the Government with effect from 1.1.1992.

- 132.20.1** The One Time Increase is to be paid as a separate element
- 132.20.2** Dearness Relief is admissible on the One Time Increase. The Ad-hoc Ex-gratia amount sanctioned to the pre- 1.1.1973 Armed Forces Personnel with effect from 1.9.1984 in terms of Ministry of Defence letter No. 1(3)/84/D/(Pension/Services) and NO. 1(3)/84/1/D/(Pension /Services) both dated 28.9.1984 continued to be paid as a separate element in addition to Pension and the One Time Increase.
- 132.20.3** Personal Pension(PP) to the Armed Forces Personnel who retired on or after 31.03.1985 but before 1.1.1986 is absorbed in the One Time Increase. Where the One Time Increase was found less than the Personal Pension, the unabsorbed portion of the PP continued to be paid as unadjusted Personal Pension with effect from 1.1.1992. Dearness Relief has not been allowed to be paid on the Unabsorbed Personal Pension(UPP)
- 132.20.4** NO part of One Time Increase is commutable
- 132.20.5** Payment of One Time Increase is not applicable to the following categories.
- (i) Pensioners in receipt of only the disability element of pension
 - (ii) HKSRA/UK pensioners
 - (iii) Reservist pensioners
 - (iv) Persons in receipt of Compassionate Allowance Guzara, Reservist Allowance or any other allowance on which Dearness Relief is not admissible.
 - (v) Persons in receipt of only monetary allowance attached to the gallantry awards but not in receipt of any pension.
 - (vi) Pensioners in receipt of a second Retiring/Superannuation/ Service Pension in addition to their military pension.
 - (vii) Pensioners who got their pension commuted 100% on their absorption in the Central/ State Public Sector Undertaking or Autonomous Bodies.
- 132.20.6** One Time Increase if any due on 31.12.1995 has been treated as a part of existing pension for consolidation of pension with effect from 1.1.1996 in respect of pre-1996 pensioners. And therefore One Time Increase is not payable with effect from 1.1.1996 as a separate element.
- 132.21. Ad-hoc Ex-gratia Payment-** Armed Forces Pensioners who retired prior to 10.09.1970 have been granted Ad-hoc Ex-gratia Payment with effect from 1.9.1984 at the rate as shown in the **Appendix 8**.
- 132.21.1** The Armed Forces Pensioners who retired on or after 10.9.1970 but prior to 1.1973 were granted ad-hoc Ex-gratia payment with effect from 1.9.1984 at the monthly rates as shown in the **Appendix 8**.
- 132.21.2** The amounts of Ad-hoc Ex-gratia payments are in addition to pension/relief as due under the extant orders and are, therefore not to be reckoned for any purpose such as relief on pension.

- 132.21.3** Dearness Relief is not payable on the amount of Ad-hoc Ex-gratia payment.
- 132.21.4** Amount of Ah-hoc Ex-gratia payment is not to be reckoned for calculation of minimum pension.
- 132.21.5** Amount of Ad-hoc Ex-gratia payment will continue to be paid as a separate element in addition to pension and dearness relief and will not be taken into account for consolidation of pension with effect from 1.1.1986 and 1.1.1996.
- 132.22** The following kinds of ex.gratia awards are dealt with in this section and the procedure for the authorisation and audit of payments is as under:
Exgratia awards payable to the families of Commissioned officer who are involved in fatal accidents while travelling as passengers by service aircraft in the course of the performance of their official duties – In each cases, individual Pension Payment Order is issued by the Grant (Commissioned Officer) section direct to the Pension Disbursing Authority where the payment is desired by and a duplicate copy of the Pension Payment Order will be received in the Audit cell concerned. The award authorised for payment will be noted in the respective audit card or Gratuity Register (ATR-6) as the case may be and the payment will be audited with reference to the entry on Audit Card/Gratuity Register.

**Ex.Gratia Award From The Compassionate Gratuity Fund
(Defence Services):**

- 132.23** Ex.gratia awards may be granted from the Compassionate Gratuity Fund (Defence Services) to the widow, children, parents or brothers/sisters of an officer who dies in service but whose death is not due to a wound, injury or disease which is attributable to or aggravated by the service.

Personnel Below Officer Rank (PBOR)

- 133.** Pensionary awards admissible to Personnel Below Officer Rank are as under
- 133.1 Service Pension-** Service Pension is granted to Personnel Below Officer Rank who are discharged from service after completion of their terms of engagement with minimum qualifying service of 15 years.
- 133.2** Disability Pension- same as laid down for Commissioned Officers in Para 132.2
- 133.3 Invalid Pension-** Same as laid down for Commissioned Officers in Para 132.3.
- 133.4 War Injury Pension-** Same as laid down for Commissioned Officers in Para 132.4.
- 133.5 War Injury Pension on Retention in Service-** Same as laid down for Commissioned Officers in Para 132.5.

- 133.6 Special Pension-** Special Pension is granted to those individuals who are discharged in large numbers in pursuance of Government policy to reduce the strength of establishment of the Army or of reorganization which results in disbandment of unit/formation.
- 133.7 Commutation-** A Personnel Below Officer Rank shall be entitled to commute for a lump-sum payment, a fraction not exceeding 45 percent of his pension.
- 133.8 Service Gratuity-** Service Gratuity is in lieu of pension and is granted to a Personnel Below Officer Rank who is discharged from service with a minimum period of qualifying service of 5 years (without weightage)
- 133.9 Invalid Gratuity-** Same as laid down for Commissioned Officers in Para 132.8.
- 133.10 Retirement Gratuity-** Same as laid down for Commissioned Officers in Para 132.9.
- 133.11 Terminal Gratuity-** Terminal Gratuity is granted to a reservist who is discharged on completion of his prescribed engagement but fails to qualify for pension due to some not-qualifying period of service, which has the effect of reducing the qualifying service to less than 15 years.
- 133.12 Special Gratuity-** Special Gratuity is granted to the individuals in the same circumstances as laid down for special pension in Para 133.6 but who are discharged with less than 10 years service.
- 133.13 Death Gratuity-** Same as laid down for Commissioned Officers in Para 132.10.
- 133.14 Ordinary Family Pension-** Same as laid down for Commissioned Officers in Para 132.12.
- 133.15 Special Family Pension-** Same as laid down for Commissioned Officers in Para 132.13.
- 133.16 Liberalized Family Pension -** Same as laid down for Commissioned Officers in Para 132.15.
- 133.17 Constant Attendance Allowance-** Same as laid down for Commissioned Officers in Para 132.17.
- 133.18 Gallantry Award-** Same as laid down for Commissioned Officers in Para 132.18.
- 133.19 One Time Increase in pension-** Same as laid down for Commissioned Officers in Para 132.20.
- 133.20 Ad-hoc Ex-gratia Payment-** Same as laid down for Commissioned Officers in Para 132.21.

- 133.21 Jangi Inam-** Jangi Inam at the rate of Rs. 100/- pm is admissible with effect from 25.01.1995 to all categories of Jangi Inam Awardees and their legal heirs of World War-1 (two lives) and World War-II (one life only)
- 133.22 Compassionate Allowance-** A Compassionate Allowance may be granted by the competent authority to the widow and children of a junior Commissioned Officer whose death whilst in serving or after retirement was not attributable to or aggravated by service. This allowance can not be claimed as a right.

DEFENCE CIVILIANS

- 134** Following pensionary awards are admissible to Defence Civilians
- 134.1 Superannuation Pension-** Superannuation Pension is granted to a Government servant who is retired on his attaining the prescribed age of compulsory retirement.
- 134.1.1** Before 1.12.1962 the prescribed age of compulsory retirement for all Central Government Employees except class IV was 55 years
- 134.1.2** Class IV employees superannuated / are superannuating at the age of 60 years.
- 134.1.3** With effect from 1.12.1962 the superannuation age of Group A, B and C employees was raised from 55 years to 58 years
- 134.1.4** With effect from 13.5.1998 the prescribed age of superannuation in respect of all Central Government servant is 60 years .
- 134.2 Retiring Pension-** Retiring Pension is granted to a Government servant who retires or is retired in advance of the age of compulsory retirement.
- 134.2.1** The following types of retirement attract the provision for the grant of retiring pension.
- 134.2.2 Premature Retirement (age based)-** the appropriate authority shall have absolute right to retire any Government servant in the public interest after he has attained the age of 50 years by giving notice of not less than 3 months or 3 months pay and allowances in lieu of such notice, if he is in Group -A or Group B service or post and had entered Government service before attaining the age of 35 years and in any other case after he has attained the age of 55 years.
- 134.3 Voluntary retirement (age based) –** Any Government servant, if he is in Group A or Group -B service or post, may by giving notice of not less than 3 months in writing to the appropriate authority retire from service voluntarily if he has attained the age of 50 years and had entered Government service before attaining the age of 35 years and in all other cases after he has attained the age of 55 years.
- 134.4 Premature Retirement (service based)-** At any time after a Government servant has completed 30 years of qualifying service, he may be required by the appointing authority to retire in the public interest.

- 134.5 Voluntary Retirement (service based)-** At any time after a Government Servant has completed 30 years of qualifying service, he may retire from service voluntarily by giving notice in writing to the appointing authority at least 3 months before the date on which he wishes to retire.
- 134.6 Voluntary Retirement Pension-** Voluntary Retirement Pension is granted to a Government servant who may be permitted to be retired voluntarily on completion of qualifying service of not less than 20 years by giving notice of not less than 3 months in writing to the appropriate authority before the date on which he wishes to retire.
- 134.7 Retirement on Being Declared Surplus to the Establishment-** A Government servant who, on being declared surplus to the establishment in which he was serving, is eligible for facility of re-deployment and opts for voluntary retirement instead of seeking redeployment, shall be entitled to have five years added to the qualifying service rendered by him provided he has got the qualifying service of not less than 15 years on the date of option for voluntary retirement and the total service after taking into accounts the aforesaid addition is not more than the service he could have rendered had he retired on the date his superannuation.
- 134.8 Invalid Pension-** Invalid pension is granted if a Government servant retires from the service on account of any bodily or mental infirmity, which permanently incapacitates for service.
- 134.9 Compensation Pension-** If a Government servant is selected for discharge owing to the abolition of his permanent post he shall an option of taking compensation pension to which he may be entitled for the service he had rendered or accepting another appointment on such as may be offered and continuing to count his previous service for pension.
- 134.10 Pro-rata Pension On absorption in Public Sector Undertaking / Autonomous Bodies.**
- A Government servant who is permitted to be permanently absorbed in a Public Sector Undertaking/Autonomous Body, shall if such absorption is declared by the Government to be in the public interest, be deemed to have retired from Government service from the date of such absorption and shall be eligible to receive retirement benefits which he may have elected and from such date as may be determined in accordance with the order of the Government applicable to him.
- 134.11 Compulsory Retirement Pension-** A Government servant when compulsorily retired from service as a measure of penalty may be granted by the authority competent to impose such penalty, pension or gratuity or both at a rate not less than two thirds and not more than full compensation pension or gratuity or both admissible to him on the date of his compulsory retirement. Pension granted or awarded, shall not be less than the minimum pension fixed by the Government from time to time.
- 134.12 Compassionate Allowance-** A Government servant who is relieved from service on dismissal or removal shall forfeit his pension and gratuity

provided that the authority competent to dismiss or remove him from service may, if the case is deserving of special consideration, sanction compassionate allowance not exceeding two thirds of pension or gratuity or both which would have been admissible to him if he had retired on compensation pension. Compassionate allowance so granted shall not be less than the minimum pension fixed by Government from time to time. Compassionate allowance is one of the various kinds of pension and therefore qualifies for commutation and admissibility of relief/dearness relief.

- 134.13 Commutation of Pension-** A Government servant shall be entitled to commute for a lump sum payment a fraction not exceeding one third of his pension if he retired from service before 1.1.1996. The limit on commutation of pension has been raised from one third to 40% of pension in respect of those who retire on or after 1.1.1996
- 134.14 Service Gratuity-** Service Gratuity is in lieu of pension and is granted to a Government servant who retires under the provisions of CCS(P) Rules, 1972 before completing qualifying service of ten years. The amount of service gratuity shall be calculated at the rate of half month's emoluments for every completed six monthly period of qualifying service.
- 134.15 Retirement Gratuity-** Retirement Gratuity is granted to a Government servant who, on his retirement has completed five years qualifying service and has become eligible for service gratuity or pension. The amount of Retirement Gratuity shall be calculated at the rate of one fourth of his emoluments for each completed six monthly period of qualifying service, subject to a maximum of 16.50 times the emoluments and also that it does not exceed the ceiling limit of Rs 3.5 lacs in respect of those who retire on or after 1.1.1996.
- 134.16 Death Gratuity -** Death gratuity is granted to the eligible member of the family of a Government servant who dies while in service.
- 134.17 Family Pension Under CCS(P) Rules 1972 -** Family Pension is granted to the eligible member of the family of the deceased Government servant who is borne on a pensionable establishment and dies either while in service or after retirement
- 134.18 Family Pension Under CCS(EOP) Rules-** Family Pension under CCS(EOP) Rules is granted to the eligible member of the family of a deceased Government servant whose death is accepted as due to Government service provided it is certified that it was due to or hastened by-
- (i) Wound, injury or disease which was attributable to Government service, or
 - (ii) The aggravation by Government service of a wound, injury or disease, which existed before or arose during Government service.
- 134.19 Disability Pension Under CCS(EOP) Rules -** disability pension under CCS(EOP) Rules is granted to a Government servant whose disablement is accepted as due to Government service provided that it is certified that it is due to wound, injury or disease which

- (i) is attributable to Government service, or
- (ii) existed before or arose during Government service and has been and remains aggravated thereby.

134.20 Dependant Pension Under CCS(EOP) Rules- Dependant pension under CCS(EOP) Rules is granted to parents, brothers, sisters etc. where the widow dies or remarries or child/ children become disqualified by attaining the prescribed age limit for the grant of Family Pension.

Family Pension Under the Scheme of Liberalized Pensionary Awards

134.21 Family Pension under the scheme of Liberalised Pensionary Awards is granted to the eligible member of the family of the deceased Government servant whose death is accepted as a result of actual operations (i) during attack by or action against extremists anti-social elements, etc. and (ii) enemy action in international war or border skirmishes.

Disability Pension Under the Scheme of Liberalised Pensionary Awards

134.22 Disability Pension under the scheme of Liberalised Pensionary Awards is granted to the Government servant who is invalided out of service on account of injury as a result of actual operations in the, circumstances enumerated in Para 134.2.1 Disability Pension consists of two elements, service elements and disability element.

Dependant Pension Under the scheme Liberalised pensionary Awards

134.23 Dependant Pension Under the scheme Liberalised Pensionary award is admissible to parents in cases where a Government servant dies as a bachelor or as a widower without children under the circumstances enumerated in Para 13.2.1

134.24 Ex-gratia Pension- Ex-gratia Pension is admissible w.e.f. 1.1.1967 to those Government servants who retired on CPF benefits before 18.11.1960 after completing 20 years continuous service.

134.24.1 Those who retired on CPF benefits between the period w.e.f. 18.11.1960 to 31.12.1985 have been granted ex-gratia payment @ Rs. 600/- p.m. with effect from 1.11.1997 subject to the condition that such persons should have rendered at least 20 years of continuous service prior to their superannuation.

134.25 Ex-gratia Payment- The widows and dependant children of the deceased CPF beneficiaries who had retired from service died prior to 1.1.1986, are awarded ex-gratia payment of Rs. 150/- pm with effect from 1.1.1986 or from the date following the date of death of the deceased employee whichever is later. Ex-gratia payment has been consolidated to Rs 605/- wef. 01.11.1997.

134.26 Ex-gratia Ah-hoc Allowance- Ex-gratia ad-hoc allowance is sanctioned on compassionate grounds to Burma/Pakistan civilian pensioners and widows who are Indian nationals but whose pensionary liability is that of Burma/Pakistan Government .

134.26.1 The ex-gratia adhoc allowance is admissible with effect from 1.6.1986 in such a manner that the pension/family pension and any relief sanctioned by the Government of Burma works out to Rs. 160/150 p.m. respectively.

134.26.2 The provisions for the grant of Ex-gratia Ad-hoc allowance were extended to Pakistan Civilian pensioners with effect from 1.6.1987 who are Indian nationals but whose pensionary liability is that of Pakistan Government

134.26.3 The amount of Ex-gratia Ad-hoc allowance in respect of Burma/Pakistan civilian pensioners/family pensioners has been enhanced to Rs. 375/- p.m. wef. 01.06.1987 and Rs. 1275/- p.m. wef. 01.11.1997.

Other Benefits Admissible to All Categories of Pensioners

Personal Pension

- 135.** Those who retired/were discharged from service between 31.3.1985 to 31.12.1985 and in whose cases the amount of pension calculated after treating the DA, ADA, and Ad-hoc DA upto average index level 568, as DP with effect from the dates from which these were sanctioned, resulted in loss as compared to the total amount of pension plus relief on pension admissible at the average index level 320, the loss has been made up by the grant of personal pension to the individual concerned
- 135.1** The amount of Personal Pension is not commutable.
- 135.2** Relief/Dearness Relief is not payable on the amount of Personal Pension.
- 135.3** Personal Pension is granted and notified in the PPO as a separate element.
- 135.4** In respect of pre-86 pensioners whose pension has been consolidated for payment with effect from 1.1.1986 in terms of Government orders on the recommendations of IVth CPC, Personal Pension is payable separately and not merged into the consolidated Pension.
- 135.5** With effect from 1.1.1996, the Personal Pension, if any granted to Pre 1.1.1986 pensioners will not be payable in addition to revised consolidated pension in terms of Government Orders on the Vth CPC recommendations.

MINIMUM PENSION/FAMILY PENSION

- 136.** The payment of minimum pension/family pension is sanctioned by the Government from time to time with a view to provide financial relief to the low paid pensioners and their families.
- 136.1** In the case of pre 1.1.1986 pensioners/family pensioners, the amount of minimum limit of pension is inclusive of pension plus commuted portion of pension if any plus TI, AHI or Relief as the case may be plus the amount by which the total of these elements is stepped to the minimum limit applicable from a particular date.

- 136.2** In the case of of post 31.12.1985 retirees/ discharged or deceased individuals the minimum limit of pension / family Pension has been fixed at Rs. 375/ p.m. In other words where the amount of pension/ family pension determined under the relevant rules falls short of Rs. 375/- the same shall be stepped up to Rs. 375/- pm. The dearness relief would be payable over and above the minimum amount of pension/ family pension of Rs. 375/- pm
- 136.3** Similarly, in the case of Post 31.12.1995 retirees/ discharged or deceased individuals, the minimum limit of pension/family pension has been fixed at Rs. 1275/-pm. Where the amount of pension/family pension determined under the relevant rules and orders falls short of Rs. 1275/-pm the same shall be stepped to Rs. 1275/-pm. The dearness relief would be payable over and above the minimum amount of pension/family pension of Rs. 1275/-pm.
- 136.4** In the case of pensioners who are in receipt of more than one pension the floor ceiling of Rs. 375/- or Rs. 1275/- as the case may be, will apply to the total of all pensions taken together.
- 136.4.1** But in respect of civil and military pensioners the floor ceiling of Rs. 1275/- taking the two pensions together will not apply and the individual pensions will be governed by respective pension rules.
- 136.5** Rates of minimum pension/ family pension sanctioned by the Government from time to time are given in **Appendix 9 and Appendix 10** respectively.

Dearness Relief

- 137** Dearness Relief is given to the pensioners /family pensioners on the amount of their pension/Family Pension twice in a year from first January and first July, in accordance with the scheme of dearness allowance introduced for serving personnel for compensating them against the rise in the cost of living.
- 137.1** For the purpose of calculation of relief the term pension shall mean the pension or compassionate allowance(admissible to Defence civilians) as authorised on retirement/discharge from Government service and does not include the pension equivalent of retirement gratuity but will be inclusive of commuted portion of pension, if any.
- 137.2** The Defence personnel including Defence civilians who had drawn lump sum payment on absorption in a Public Sector Undertakings / Autonomous Bodies and have become entitled to the restoration of 43% (Commissioned Officers)/ 45% (Personnel Below Officer Rank)/1/3rd (Defence Civilian) commuted portion of pension shall, apart from the restored amount of commuted portion of pension, be paid Dearness Relief on full pension from the date of restoration instead of restored amount of commuted portion of pension.
- 137.3** In the case of pensioners/family pensioners who are in receipt of more than one pension, from one and the same PDA the Dearness Relief,

where admissible, will be calculated on the total of all pensions taken together. If pensions are drawn from different PDAs, the dearness relief will be worked out individually on each pension.

- 137.4** The monthly rate of aggregate relief payable in a case will be expressed in whole rupees. For this purpose fraction of a rupee will be rounded off to the next higher rupee.
- 137.5** The details of TI/AHI/AHR/Relief/Dearness Relief admissible on Pension/ Family Pension are given in **Appendix-13**

Medical Allowance Armed Forces Pensioners/Family Pensioners

- 138** The Fixed Medical Allowance of Rs. 100/-pm is admissible to Armed Forces Pensioners/Family Pensioners with effect from 1.12.1997 for meeting expenditure on day today medical expenses that do not require hospitalization unless the individual opt for Out Patient Department (OPD) treatment in Armed Forces Hospital/ M.I. Rooms.

Applicability

- 139** The provisions for payment of medical allowance are applicable to Armed Forces and State Forces Pensioners/family pensioners who at the time of retirement/ death are governed by Pension Regulations of Army, or corresponding Regulations of the Navy and Air Force and under Pension Rules/ Orders of erstwhile State Forces and are eligible for medical facilities after discharge, invalidment or retirement.

Ex-Serviceman Contributory Health Scheme (E.C.H.S)

- 140** The Government of India, have introduced Ex-serviceman Contributory Health Scheme with effect from 1.4.2003 which would cater for medicare of all ex-serviceman in receipt of pension including disability pension and family pensioners as also dependants to include wife/husband, legitimate children and wholly dependant parents. The son with permanent disability of any kind (physical or mental) would be eligible for life-long facility of medical treatment
- 141** Ex-Serviceman Contributory Health Scheme would be a contributory scheme and the lump-sum contribution conforming to the rates prescribed for Central Government Health Scheme pensioners as indicated below will be recovered from the Defence Services Personnel (Service Officers and Personnel Below Officer Rank) who are transferred to pension establishment with effect from 1.4.2003 and compiled to code head 0/471/02. on retirement every service personnel will compulsorily become a member of Ex-Serviceman Contributory Health Scheme by contributing his/ her share and the scheme would be applicable for lifetime.

Pension/Family Pension	Lump sum Contribution
Up to Rs. 1500/-	Rs. 1800
Rs. 1500 to Rs. 3000	Rs. 4800
Rs. 3001 to Rs. 5000	Rs. 8400

Rs. 5001 to Rs. 7500	Rs. 12000
Rs. 7500 and above	Rs. 18000

- 141.1** The amount of contribution recovered will be indicated in the Pension Payment Orders as proof of recovery to enable the pensioner to produce the same for issue of identity card to avail the facility
- 142** The Armed Forces Pensioners who have already retired before 1.4.2003, can become members of the scheme by making a one time contribution. Such pensioners will forfeit the Fixed Medical Allowance of Rs. 100/- , if admissible to them. The recovered amount of contribution in their cases will be endorsed in the Pension Payment Orders . A certificate of recovery will be issued by the Pension Disbursing Authority concerned to enable the pensioner to produce the same for issue of identity card to avail the facility.
- 142.1** Those Armed Forces Pensioners who do not join the scheme, would continue getting Fixed Medical Allowance. Such persons would not be entitled to any medical facility from Armed Forces Clinic/Hospitals or Polyclinics set up under the scheme.

Medical Allowance Defence Civilian Pensioners/Family Pensioners

- 143** The Fixed Medical Allowance of Rs. 100/- p.m. is admissible with effect from 1.12.1997 to Defence Civilian pensioner/family pensioners who are residing in areas not covered by Central Government Health Scheme administered by Ministry of Health and Family Welfare and Corresponding Health Schemes administered by other Ministries /Departments for their retired employees for meeting day to day medical expenses that do not require hospitalization.

Applicability

- 144** The provisions for payment of medical allowance are applicable in respect of Defence Civilian pensioners/Family Pensioners, who at the time of retirement/death are governed by CCS(P) Rules, 1972 or other corresponding rules in operation prior to commencement of these rules and are eligible for medical facilities after retirement.

Procedure For Claiming Medical Allowance Defence Civilian Pensioners/Family Pensioners

- 145** The existing pensioners as well as the future retirees shall have to exercise one time option on the prescribed format to avail of medical facilities under Central Government Health Scheme or other similar Health Scheme of their respective Ministry/Department or to claim Fixed Medical Allowance of Rs. 100/- pm.
- 146** If the existing pensioners opt for medical allowance an undertaking on the prescribed format shall be required to be submitted by claimants to the effect that they are entitled to medical facilities under Central Government Health Scheme or other similar scheme administered by

Central Government but are residing in area where no such outdoor facilities are available.

Regulating Payment of Medical Allowance

- 147** Defence Civilian Pensioners/Family Pensioners residing in a place where Central Government Health Scheme facilities are available can not opt for Medical Allowance of Rs. 100/- pm in lieu of OPD facilities

List of cities covered under the CGHS are as under.

1. Ahmedabad	13. Lucknow
2. Allahabad	14. Chennai(Madras)
3. Bangalore	15. Meerut
4. Bhubaneshwar	16. Nagpur
5. Delhi/New Delhi	17. Patna
6. Mumbai	18. Pune
7. Kolkata	19. Ranchi
8. Guwahati	20. Tirvanantha Puram
9. Hyderabad	21. Gurgaon
10. Jabalpur	22. Noida
11. Jaipur	23. Faridabad
12. Kanpur	24. Ghaziabad

Armed Forces Pensioners/Family Pensioners

- 148** Existing pensioners shall have to exercise one time option on the prescribed format to avail of medical facilities from Armed Forces Hospitals/ MI rooms or to claim Fixed Medical Allowance of Rs. 100/- pm. If they opt for medical allowance, an undertaking on the prescribed format shall be required to be submitted by claimants to the effect that they are entitled to medical facilities in Armed Forces Hospital/MI room but residing in areas where no such medical facilities are available.
- 149** On the basis of the undertaking as provided in Paras 146 and 148 and as the case may be, Pension Disbursing Authorities shall make an entry in regard to payment of medical allowance in the Pension Payment Orders/Payment Register and Pension Certificate of the pensioner concerned and authorise payment of Medical Allowance
- 150** A similar undertaking from each pensioner shall be obtained by the Pension Disbursing Authorities once every year alongwith other certificates the pensioner is required to furnish, to continue the payment of medical allowance for the year.
- 151** As and when payment of medical allowance to a pensioner/ family pensioner is authorised by the Pension Disbursing Authority, an intimation to this effect shall be sent to Audit Section of PCDA(P), Allahabad in the prescribed proforma. However, option certificate shall be retained by Pension Disbursing Authorities and kept in the bill/ dossier of the pensioner for future reference.
- 152** The payment of medical allowance shall be made to the pensioner by the Pension Disbursing Authority alongwith the pension/family pension on monthly basis.

- 153** In the case of future retirees, the option shall be obtained by the Head of Office or Record Office as case may be, alongwith other pension papers and in case the retiring individual opts for medical allowance, specific Notification to this effect shall be made in the Pension Payment Order itself.
- 154** If any pensioner or family pensioner is in receipt of two pensions, medical allowance @ Rs. 100/- pm would be admissible on only one pension, if he/she does not avail of the medical facilities provided by the respective organisations.
- 155** Re-employed pensioners/employed family pensioners are not entitled to medical allowance as medical facilities are provided by his/her organisation.
- 156** Where Family Pension is shared by two widows/claimants same criteria as in the case of dearness relief is to be adopted.
- 157** The beneficiaries of ex-gratia pension/payment /allowance are not entitled to medical allowance as they are not treated as Defence Pensioners /Family Pensioners
- 158** Only one change in option in the life time of a pensioner/ family pensioner shall be allowed.
- 159** In the case of Armed Forces Pensioners those in receipt of Fixed Medical Allowance would be eligible for Dental facilities at Dental Centre as an outpatient.

Consolidation of Pension/Family Pension With Effect From 1.1.1986

- 160** The Scheme for consolidation of pension/family pension and allied payments in respect of existing pensioners /family pensioners (Pre 1986) was for the first time introduced with effect from 1.1.1986 by the Government in pursuance of the decisions on the recommendations of Fourth Central Pay Commission. Accordingly the existing pension/family pension of Pre-86 pensioners/ family pensioners are to be consolidated with effect from 1.1.1986 by adding together
- (i) the existing pension/family pension as on 31.12.1985
 - (ii) the existing dearness relief upto average CPI 608 at the rates contained in DP&PW OM NO 42(4) P & PW/86 dated 3.3.1986
 - (iii) Additional relief for existing pensioners as contained in DP& PW OM NO 2/1/87-PIC-1 dated 16.4.1987 for Defence Civilians and Ministry of Defence letter No. 1(4)/87-D(Pension/Services) dated 12.5.1987 for Armed Forces Pensioners, and
 - (iv) the difference between the existing pension calculated under the slab formula and the pension re-calculated at 50% of average emoluments.
 - (v) Where the consolidated amount works out to less than Rs. 375/- it will be stepped up to Rs. 375/-

Interim Relief With Effect From 1.4.1995

- 161** Grant of Interim Relief represents provisional arrangement during an intervening period and is primarily intended to provide some relief to

pensioners pending a comprehensive determination of their pension structure by the Government on the recommendation of Central Pay Commission.

- 161.1** The pensioners/family pensioner were for the first time sanctioned Interim relief-1 at the rate of Rs. 50/- pm and Interim Relief -II at the rate of 10% of basic pension/Family Pension subject to a minimum of Rs. 50/- pm with effect from 1.4.1995 pending Government decision on the recommendations of Fifth Central Pay Commission.

Consolidation Of Pension/Family Pension With Effect From 1.1.1996

- 162** In pursuance of Government decision the Vth Central Pay Commission recommendation the existing pension/ family pension of Pre-96 pensioners/family pensioners are to be consolidated with effect from 1.1.1996 by adding together

- (i) the existing pension/family pension as on 31.12.1995
- (ii) Dearness Relief upto CPI 1510 ie 148% of pension/family pension up to Rs. 1750/- 111% of pension/family pension beyond Rs. 1750 and upto Rs. 3000/ and 96% of pension/family pension beyond Rs. 3000/-
- (iii) Interim Relief-1
- (iv) Interim Relief-11
- (v) Fitment weightage @ 40% of the existing pension/family pension ie, of (i) above.

Note: Where the amount of fitment weightage works out in fraction of a rupee it will be rounded off to the next higher rupee.

- 162.1** Where the consolidated pension/family pension works out to an amount less than Rs. 1275/- the same will be stepped up to Rs. 1275/-
- 162.2** The consolidated pension/family pension will be regarded as basic pension/family pension with effect from 1.1.1996 for the future sanction of dearness relief beyond the average CPI 1510.
- 162.3** Since the consolidated pension will be inclusive of commuted portion of pension, if any the commuted portion will be deducted from the said amount while making monthly disbursements.
- 162.4** The revised pension consolidated under the provisions of IVth CPC and Vth CPC is not commutable.

Audit of Payment of Various Pensionary Awards

- 163** The important points to be seen in the audit of payment of pensionary award to class I, II, V, VI, VII and VIII pensioners (retired Commissioned Officers, Defence Civilian, PBOR and their families/ dependants) are enumerated below:

Pension

- 163.1** It will be seen that the particulars of the pensioner i.e rank/appointment, name, unit/formation/Head of Office, Pension Payment Orders No./

Payment Authority no and date, TS/PS/HO no agree with those given on the relevant audit card.

- 163.2** The rate of pension drawn agrees with that noted in the relevant Pension Audit Card.
- 163.3** Period of payment is within the period of grant.
- 163.4** Payment for the broken period in respect of pension sanctioned at monthly rate is calculated with reference to the number of days in the month as per instructions contained in Pension Payment Instruction.
- 163.5** Demand if any, has been recovered.
- 163.6** Income Tax, where recoverable has been recovered.
- 163.7** The amount paid has been correctly worked out after taking into account the rate of pension/dearness relief admissible for the period involved.
- 163.8** The amount payable has been rounded off to the nearest one Rs.
- 163.9** The details in the Pension Paid Vouchers work up to the totals and the totals are written in words as well as in figures.

Disability Pension

- 163.10** The important points relating to the audit of pension as above should be observed, where applicable.
 - 163.10.1** In certain cases temporary disability pensions are sanctioned for limited period in the first instance and continued thereafter for specific periods. Great care must be taken to guard against payment being made beyond the dates upto which they are sanctioned.
 - 163.10.2** Payment of Temporary Increase/Ad-hoc increase/Ad-hoc relief /Relief/Dearness Relief is regulated in accordance with the guide notes given on the Audit Cards.
 - 163.10.3** With effect from 13.10.1949 or the date of re-employment whichever is later, the element of temporary increase included in the disability pension granted under A.I. 1208/45 is deducted from the pension of the re-employed pensioner under the conditions laid down in A.I. 66/57.
 - 163.10.4** The Constant Attendance Allowance where admissible has been paid at the rates and under the conditions governing its grant and the prescribed certificates required in support have been furnished.
 - 163.10.5** The case of re-employed disability pensioners are reported to the Grants Section for review keeping in view the provisions of A.I. 79/61 as amended.

Payment Through Representative

- 164** In cases in which pension is drawn through the representative/agent in respect of those who are unable to attend in person, the payments made are supported by a letter of authority and necessary life certificate in the prescribed form. It should be ensured that the life certificate is properly completed and signed by the person authorised to sign it.
- 164.1** In the case of Defence Civilian pensioners in whose case the pension bill is required to be submitted in addition to letter of authority and life certificate it will be seen that the endorsement 'Received Payment' on the pension bill has been signed by the pensioner and a separate receipt has been endorsed by the representative/agent on the bill in token of having received the payment.

New Admissions

- 165** In the case of new admission to the pension establishment, the pension is correctly paid from the date notified in the PPO.
- 165.1** In the case of new admission to the payment establishment of a Pension Disbursing Authority on transfer, the Last Pension Certificate has been furnished by the transferer Pension Disbursing Authority

Minimum Pension

- 166** Where the total amount of pension plus the admissible Relief/Dearness Relief falls short of minimum limit as prescribed by the Government from time to time it will be seen that the same has been stepped up to the minimum limit before effecting payment
- 166.2** The payment of minimum pension will apply in all cases including employed/re-employed pensioners.
- 166.3** The minimum amount of pension payable as sanctioned by the Government from time to time, is given in **Appendix 9**

Consolidation of Pension

- 167** Consolidation of pension in respect of Pre-86 pensioners has been done correctly according to Government decision on the Fourth Central Pay Commission Recommendations and payment made accordingly with effect from 1.1.1986
- 167.1** Where the consolidated pension in respect of Pre-86 pensioners works out to an amount less than Rs. 375/- , it will be seen that the same has been stepped upto Rs. 375/- pm with effect from 1.1.1986
- 167.2** Consolidation of pension in respect of Pre-96 pensioners has been done correctly according to Government decision on the Vth Central Pay Commission recommendations and payment made accordingly with effect from 1.1.1996

- 167.3** Where the consolidated pension in respect of a Pre-96 pensioner works out to an amount less than Rs. 1275/- p.m. it will be seen that the same has been stepped upto Rs. 1275/- pm with effect from 1.1.1996.
- 167.4** Since the consolidation of pension will be inclusive of commuted portion of pension, if any, it will be seen that the commuted portion of pension has been deducted from the consolidated pension while making monthly disbursements.

Personal Pension

- 168** In respect of Pre-86 pensioners who retired between 31.3.1985 to 31.12.1985 and were in receipt of personal pension as on 1.1.1986, it will be seen that the personal pension continues to be paid as a separate element and not merged into the consolidated pension.
- 168.1** in respect of Pre-96 pensioners whose pension has been consolidated and revised on the basis of notional pay with effect from 1.1.1996 it will be seen that the payment of personal pension has been discontinued with effect from 1.1.1996

Pensioners in Receipt of More Than One Pension

- 169** In respect of Pre-86 pensioners who are in receipt of more than one pension on 1.1.1986 will be seen that each pension has been consolidated in terms of Para 160 and after consolidation of each pension floor ceiling of Rs. 375/- has been applied to total pension from all sources taken together for payment beyond 1.1.1986.
- 169.1** In respect of Pre-96 pensioners (including pre 86 pensioners) who are in receipt of more than one pension on 1.1.1996 it will be seen that each pension has been consolidated in terms of Para 162 and after consolidation of each pension floor ceiling of Rs. 1275/- per month has been applied to total pension from all sources taken together for payment beyond 1.1.1996 subject to the condition that where a pensioner is in receipt of military and civil pension both separately. In such cases both the pensions of below Rs 1275/- will be stepped to Rs 1275/- separately under the respective Rules.

Commutation of Pension

- 170** Where the pensioner has commuted a portion of pension the payment of pension after payment of commuted value of pension, has been made at a rate reduced by the commuted portion of pension.
- 170.1** The payment of Dearness Relief has been allowed on full pension (ie. before commutation) alongwith the payment of reduced pension.
- 170.2** The commuted portion of pension has been restored by the Pension Disbursing Authority automatically on the date following the date of expiry of 15 years period on 1.4.1985 or thereafter as and when due after completion of 15 years period from the date of commutation i.e. from the date on which reduction in pension become/becomes effective, whichever is later.

- 170.3** The Defence Pensioners who had drawn lump-sum payment in lieu of full pension on permanent absorptions in a Public Sector Undertaking/Autonomous Body and have become entitled to restoration of admissible commuted portion of pension (admissible portion of pension to be commuted in the case of Commissioned Officers is 43% , Personnel Below Officer Rank is 45% and Defence Civilian pensioners is 33%) apart from the payment of revised restored amount of commuted portion of pension, have also been admitted payment of Dearness Relief on full pension (i.e. before commutation)

Family Pension

- 171** The important points relating to the audit of 'Pension' laid down in Para 163 should be observed where applicable.
- 171.1** The Family Pension is not drawn for any period beyond the date up to which it is sanctioned or when the conditions under which it is sanctioned are not fulfilled.
- 171.2** Under existing rules the enhanced rate of Ordinary Family Pension shall be payable from the date following the date of death of the pensioner for a period of seven years, or for a period up to the date on which the deceased pensioner would have attained the age of 65 years (67 years from 13.5.1998) had he survived whichever is less and thereafter at normal rate. It will be seen that the enhanced rate of Family Pension has not been paid beyond the shorter period so determined.
- 171.3** In the case of female pensioners widowhood certificate /non-marriage certificate duly attested by two responsible officers or well known persons have been submitted with pension bill for June and December each year as per instructions contained in Pension Payment Instructions.

Child /Children in Receipt of Family Pension

- 171.4** The age for eligibility to Family Pension in the case of eligible sons and unmarried daughters under the Family Pension Scheme 1964 has undergone some changes as under since its inception from 1.1.1964.
- 171.4.1** **Age of eligibility for sons**
- (i) 18 years from 01.01.1964
 - (ii) Revised to 21 years from 29.3.1978
 - (iii) Revised to 25 years from 6.8.1987
- 171.4.2** **Age of eligibility for Unmarried Daughters.**
- (i) 21 years from 1.1.1964
 - (ii) Revised to 24 years from 29.3.1978
 - (iii) Revised to 30 years from 21.5.1986
 - (iv) Revised to 25 years from 6.8.1987

Clarification on Regulating Payment of Family Pension to Sons/ Daughters

- 171.5** Eligible sons who had not crossed the age of 18 years on 29.3.1978 would continue to get Family Pension upto the age of 21 years.

- 171.6** Eligible unmarried daughters who had not crossed the age of 21 years as on 29.3.1978 would continue to get Family Pension up to the age of 24 years.
- 171.7** Sons/daughters who had already crossed the age of 18/21 years as on 29.3.1978 would not be entitled to the benefit of increase in the age limit.
- 171.8** Unmarried daughter who had not crossed the age of 24 years as on 21.5.1986 would continue to get family pension upto the age of 30 years.
- 171.9** The unmarried daughters who had already crossed the age of 24 years as on 21.5.1986 would not be entitled to the benefit of increase in the age limit.
- 171.10** Sons who had not crossed the age of 21 years as on 6.8.1987 would continue to get Family Pension upto the age of 25 years. Sons who had already crossed the age of 21 years as on 6.8.1987 would not be entitled to the benefit of increase in the age limit.
- 171.11** Where the payment of Family Pension to an unmarried daughter has already commenced prior to 6.8.1987 she will continue to draw the same until she has attained the age of 30 years.
- 171.12** In the case of unmarried daughters, where the payment of Family Pension commenced on or after 6.8.1987, the same will be tenable upto their age of 25 years.
- 171.13** Widowed/divorced daughters and dependant parents have also been included in the definition of family for the grant of ordinary Family Pension with effect from 1.1.1996. Therefore with effect from that date son/daughter including widowed/divorced daughter will be entitled to payment of ordinary Family Pension till he/ she attains the age of 25 years or up to the date of his/her marriage/ remarriage or starts earning a sum not less than Rs. 2550/ pm from employment in Government, the private sector, self employment etc whichever is earlier. Accordingly in the case of a son/daughter (including widowed/divorced daughter) whose pension is terminable by marriage or employment a certificate of marriage/ remarriage or employment as the case may be, will be looked for.
- 171.14** As regards dependant parents who were wholly dependant on Government servant when he/she was alive provided that the deceased employee had left behind neither a widow nor a child, they will be entitled to Family Pension subject to the condition that they will have to produce an annual certificate to the effect that their earning is not more than Rs. 2550/- pm This certificate should be watched in audit.
- 171.15** In the case of minor pensioners, the signature or thumb impression of the guardian must be taken for each payment in addition to the signature or thumb impression of the pensioner. The guardian means the guardian shown on page 6 of the Descriptive Roll of the minor family pensioner. In the event of demise of the guardian referred to above, the payment may be made through the natural guardian, who may be maintaining the child and in the absence of both, payment should be

made only through the guardian appointed by the civil authorities authorised to do so.

Family Pension to Handicapped Child/ Children

- 171.16** In accordance with the provisions contained in sub-rule 6(d) of Rule 54 CCS(P) Rules 1972, it shall be the duty of the guardian or son or daughter to furnish a certificate to the Pension Disbursing Authority every month that (i) he or she has not started earning his/her livelihood (ii) in case of daughter, that she has not yet married. It will be seen in the audit that the said certificate has been furnished to the Pension Disbursing Authority every month for eligibility of Family Pension.
- 171.17** In cases where the son or daughter has started earning livelihood or the daughter has married, the payment of family pension shall be stopped from the date of earning livelihood or marriage, as the case may be

Intimation of Deaths of Pensioners Below Officers Rank to Grant Sections.

- 171.18** The information regarding the death of the pensioners below officer rank when available from the Pension Payment Accounts, will be passed on by the Audit Cells to the Grants (Other Ranks 'G-4') Section for transmission by them to the Record Officers concerned for initiating claims for special/ordinary family pension, where admissible.
- 171.18.1** In this respect the following procedure will be followed by the Audit Cells.
- (a) In cases where death reports are received along with life time arrears payment vouchers enclosed with the monthly accounts, a separate list of such items will be prepared and kept along with the objection statements. Necessary particulars in respect of all such reports should be entered in the Audit Cards, if not already done.
 - (b) All such items should be entered in the prescribed register **(ATR-30) at Sl No. 21 of Annexure B.**
 - (c) All the entries in the register will be subjected to cent per cent check by the SO(A)/AAO with reference to the audit cards.
 - (d) At the end of each month a list embodying necessary particulars (Columns 3 to 7 of the register) of all the relevant items will be prepared from the register and sent to Audit Co-ordination Section by the 7th of each month under the signatures of the Officer-in-Charge.
 - (e) The Audit Coordination Section will watch receipt of the requisite lists from all the Audit Cells and will forward by the 15th of the same month a consolidated list to the Officer-in-Charge Grants (Other Ranks 'G-4') Section for further necessary action on the Grants side.

Intimation of Death of Pensioners Below Officers Rank Received From Grants-4 Section

- 171.19** The information regarding date of death/disqualification of service/disability/family pensioners received in Grants-4 Section will be intimated to Audit Cell concerned. Receipt of the intimation memo will be acknowledged by the receiving Audit Group within 24 hours of its receipt. Follow up action viz. noting on the Audit Card, prescribed register, intimation to the Pension Disbursing Authority (by registered post) will also be completed within a week.

Special Family Pension

172 In the case of a widow or widowed mother where pension is terminable on remarriage, a certificate of widowhood signed by two Armed Forces Pensioners is produced at the time of each payment until she attains the age of 40 years when her own certificate to this effect will suffice.

Note 1: When two Defence Pensioners willing to sign the certificate cannot be found, such certificate may, at the discretion of the Pension Disbursing Authority, be signed by a person specified on the form (IAFA-378) for the purpose.

Note 2: A Family Pension should cease when the mother who becomes a widow after the grant of pension, remarries

Note 3: A widow who remarries her deceased husband's real brother(borne of the same parents) and continues to live a communal life with and /or contributes to the support of the other living eligible heirs, shall not, however, be treated as having remarried for the purpose of this rule. Payment of Special Family Pension may be continued on the widow's furnishing the requisite certificates to this effect duly attested where necessary. The position has undergone change with effect from 01.01.1996. See Paras 172.6,172.7 and 173.

Liberalised Family Pension

Note 4: The provisions for the grant of Special Family Pension have been liberalized with effect from 1.1.1986. In the case of both Commissioned Officers and Personnel Below Officer Rank if a widow remarries her deceased husband's real brother and continues to live a communal life with and /or contributes to the support of other living eligible heirs, she will continue to be eligible to the liberalized Special Family Pension at the rate equal to the reckonable emoluments last drawn. On remarriage with any other person, she will forfeit her right to the liberalized Special Family Pension, but will be given Ordinary Family Pension from the date of her remarriage.

Note 5: In the case of class V pensioners (Defence Civilian) a widow of an employee who was granted Family Pension under the provisions of CCS (EOP) Rules and who remarries her deceased husband's brother and continues to live a communal life with, or contributes to the support of the other dependants of the deceased shall not be disqualified for the grant of extra- Ordinary Family Pension, otherwise admissible to her under these rules.

172.1 Award of Family Pension is meant for all the eligible heirs of the deceased service personnel. In the event of the original recipient's refusal to share proportionately with the other eligible heirs, case will be referred to the Record Officer concerned for investigation by the Recruiting Organization with the assistance of local civil authorities vide Regs. 228 Pension Regulations for the Army Part 1(1961). In case the above fact is

established and division of Family Pension is recommended by the Recruiting Organisation the case will be decided through an office Note Form (IAF(CDA) 673)

172.2 In the event of the acceptance of recommendations of the Recruiting Officer, Pension Disbursing Authority will be addressed to restrict further payment of pension at reduced rate to the original recipient from the date following that up to which the same has been last drawn. The case with the office note containing orders in regard to division of Family Pension as well as, sheet Roll of the concerned deceased service personnel will be sent to the Grants (Personnel Below Officer Rank) for notification of the award at reduced rate to the original recipient and notification for the balance in favour of the applicant through Pension Payment Orders

172.3 When a family pension is divided between two of the recognized heirs of a deceased, such arrangements will hold good only for a period during which the family pension is payable to the nominated or first heir to whom Family Pension was originally granted. The effect of this is that when the original holder of the family pension becomes ineligible /or if, either by death or otherwise, the other heir to whom a portion of the pension has been assigned cannot draw his or her pension. To avoid the possibility of another heir continuing to draw pension after the original recipient ceases to draw it, a certificate should be watched in audit every time, the other heir draws his or her portion of pension, that the original recipient is alive and is eligible for his or her share of pension.

Note: Where the original recipient is the father, mother, son or daughter and the new recipient is the widow, payment of her share to the widow is made on production of usual certificate of widowhood. It is continued to be paid even after the original recipient ceases to draw his or her share.

172.4 If a heir (other than widow of the deceased soldier) in receipt of family pension takes up any appointment under Government, the pension should cease, but if the pension exceeds the pay of the appointment, the heir will draw half such pension in addition to the pay of the appointment vide Regulations 222 Pension Regulations for the Army Part 1(1961). For this purpose it should be seen that at the time of every payment, a certificate of non-employment i.e. declaration 'A' provided in Pension Payment Schedule/Pension Journals /Bills is signed by the family pensioners and if employed, a declaration of employment in IAFA-379 is furnished in lieu.

Note: In the event of employment of a family pensioner coming to notice, payment of Family Pension will be regulated under the provisions of Regulations. 222 Pension Regulation for the Army Part- I (1961).

172.5 Normally a Family Pension (other than Special Family Pension granted to the widow of the deceased) will not be drawn in conjunction with other Government pension. The less advantageous pension shall be surrendered from the date on which the grant of the second pension takes effect. When, however the pecuniary circumstances of the pensioner are such that surrender/ withholding of one pension is likely to cause genuine distress, the case should be referred to the Government

of India for a decision vide Regulations. 222 Pension Regulations for the Army Part-I (1961).

- 172.6** With effect from 1.1.1996 in the case of class II & VII pensioners Special Family Pension on remarriage of widow, shall be regulated as follows:

(i) If the widow has child(ren)	
(a) If she continues to support children after remarriage	Full Special Family Pension to continue to widow
(b) If she does not support children after remarriage	Ordinary Family Pension equal to 30% of emoluments last drawn to the remarried widow. 50% of the Special Family Pension to the eligible children
(ii) If widow has no children	Full Special Family Pension to continue to widow.

- 172.7** In the case of Class II & VII Pensioners where first life award is sanctioned to parents the payment of Special Family Pension to the remarried widow will be regulated as follows with effect from 1.1.1996.

(a) If widow continues to support child (Pen.) after remarriage or has no issues	50% of Special Family Pension to parents 50% of Special Family Pension to widow
(b) If widow does not support children after remarriage but the children are supported by the parents.	Full Special Family Pension to parents Ordinary Family Pension to widow
(c) If children are not supported either by the remarried widow or the parents	50% of Special Family Pension to parents 50% of Special Family Pension to children Ordinary Family Pension to widow
(d) On death or disqualification of parents and the widow supports the children or has no issues	Full Special Family Pension to widow.
(e) On death or disqualification of parents and the widow does not support the children	Full Special Family Pension to eligible children Ordinary Family Pension to widow.

Liberalized Family Pension- Commissioned Officers and Personnel Below Officer Rank

- 173** With effect from 1.1.1996 in the case of class II & VII pensioners) Liberalized Family Pension on remarriage of widow, shall be regulated as follows:

Commissioned Officers and Personnel Below Officer Rank

(i) If she has children	
(a) If she continues to support children after remarriage	Full Liberalized Family Pension. to continue to widow

(b) If she does not support children after remarriage	Ordinary Family Pension at 30% to widow. Special Family Pension at 60 % to the eligible children
(ii) If widow has no children	Full Liberalised Family Pension to continue to widow.

Defence Civilian

- 173.1** In the case of class V pensioners (Defence Civilian), in receipt of family pension under liberalized pension scheme in the event of remarriage of the widow Family Pension will be allowed at the rates of Family Pension and subject to the conditions laid down for Family Pension under the CCS(P) Rules, 1972 from the date following the date of her remarriage.

Dependant Pension

- 174** Where the Dependant Pension (in respect of both the parents) is sanctioned to one parent it is declared on the pension bill form that the non payee parent is alive.

Jangi Inam

- 175** Payment will be made under the general rules for payment to retired service Personnel Below Officer Ranks
- 175.1** In the case of an individual, where Jangi Inam was drawn regimentally prior to his discharge, the payment should be made from the date following that to which it was made regimentally i.e. the date notified in Pension Payment Order authorizing payment after the individual's discharge from Army/Navy/Air Force as the case may be.
- 175.2** In the case of female holders, the Jangi Inam ceases on marriage or remarriage
- 175.3** On receipt of intimation regarding death of a first holder(or the marriage or remarriage of a female Jangi Inam holder) of the Jangi Inam, it should be communicated by the Audit Cells to Grants Sections concerned without any delay for taking further action relating to the notification of the award for second life, where permissible. The Jangi Inam certificate and Descriptive Roll, if not received, should also be obtained from Pension Disbursing Authority and promptly transferred to Grants Section for necessary action.
- 176** The audit points to be noted in the audit of pension paid vouchers of following cases of peculiar nature are as under

Payment by Money Orders

- 176.1** It will be seen that a certificate has been given by the Pension Disbursing Authority to the effect that the payment in the previous months have been made to the proper person and that money order receipts have been obtained and recorded and instructions as laid down in the Appendix to Pension Payment Instruction, have been complied with.

Insane Pensioners

- 176.2** It will be seen that Magistrate has certified that the pensioner is lunatic and the payment of pension has been made to the dependant/ relative/ friend as authorised by PCDA(P) Allahabad.

Children's Education and Overage Child Allowance

- 176.3** It will be seen that the amount paid is correct and is supported by this office authority in original where required. If the same has not been received, it will be called for .

Compassionate Allowance

- 176.4** In the case of service Personnel Below Officer Rank, on receipt of intimation of death or disqualification of a compassionate Allowance holder, the casualty should be reported to Service Headquarters concerned.

Pensioners Over 70 Years of Age

- 176.5** It will be seen that the payment to pensioners over 70 years of age are supported by a certificate of the Pension Disbursing Authority regarding verification of the fact of their existence. This certificate is not necessary in respect of pensioners who are drawing their pension from the banks.

Migrated Pensioners

- 176.6** It will be seen that the payment has been made as authorised by PCDA(P) Allahabad and the amount is correctly classified.

Burma Pensioners

- 176.7** It will be ensured that vouchers are correct in point of form, set forth the charges with sufficient details and clearness and that the voucher are arithmetically correct and are correctly classified.

Ex-gratia Awards

- 176.8** The following kinds of Ex-gratia awards are dealt with in this Section and the procedure for the authorisation and audit of payments is as under:-
(a) Ex-gratia awards payable to the families of Commissioned Officer who are involved in fatal accidents while travelling as passengers by service aircrafts in the course of the performance of their official duties- In each case, individual Pension Payment Order is issued by the Grant (Commissioned Officer) Section direct to the Pension Disbursing Authority where the payment is desired and a duplicate copy of the Pension Payment Order will be received in the Audit Cell concerned. The award authorised for payment will be noted in the respective audit card or Gratuity Register (ATR-6) at Sl No. 10 of Annexure B as the case may be and the payment will be audited with reference to the entry on Audit Card/Gratuity Register.

(b) Ex.gratia Award from the Compassionate Gratuity Fund (Defence Services): In each case, payment authority is issued by the Grants (Commissioned Officers) Section where the payment is desired and a copy of the same authority is endorsed to the Audit Cell concerned. All such authorities will be recorded in the Register **(ATR-20)** at **serial no. 22 of Annexure-B** maintained for the purpose to watch audit of payments and also to facilitate rendition of the quarterly report to the authorities concerned. The amount authorised for payment is drawn by the recipient from the Pension Disbursing Authority concerned on IAFA-818 which is received in the Audit Cell concerned with the Pension Payment Accounts. The payment made will be audited with reference to the entry already made in the Register and the voucher number month and date of payment will be noted in the respective column of the Register against the item concerned. If necessary periodical reminders will be issued to the Pension Disbursing Authority concerned enquiring the date of payment. A quarterly report showing the payments made during the quarter will be rendered to the Government of India, Ministry of Defence (Pen-c Branch) New Delhi with intimation to Army Headquarters/Air Headquarters, and local Test Audit Authorities.

CHAPTER-VI

DIFFERENT CATEGORIES OF PENSIONERS

Re-employed Pensioners:

- 177.** Re-employed pensioners include Armed Forces Commissioned Officers, Personnel Below Officers Rank, Territorial Army Personnel, Army Postal Service Personnel, Ex. Combatant Clerks/Stores men and Defence Civilians [including DAD, Coast Guard, GREF, whole time NCC Commissioned Officers, MNS (Local) statutory and Non-statutory Canteen Pensioners] who on their release/retirement are re-employed either in military capacity or civil capacity. The regulation of pensionary entitlement of re-employed pensioners is given in succeeding paragraph.
- 177.1** The orders regarding regulating the pension of re-employed pensioners are laid down in Service Instructions and Government orders issued from time to time and Article 510 (B) and 526 Civil Service Regulations.

Re-employment of Class-I Pensioner in Military Capacity

- 178.** The officer will receive full pay and allowances and in addition the officer will be permitted to draw separately any pension and / or gratuity sanctioned to him provided the total amount of initial pay fixed plus gross amount of pension and / or pension equivalent of Death cum retirement gratuity/gratuity does not exceed the last pay drawn at the time of retirement.
- 179.** The above position has since changed and the pension entitlement and admissibility of dearness relief during the period of re-employment are to be regulated with effect from 18.7.1997 in the manner given in succeeding paragraphs.

Pay fixation on re-employment

- 179.1** The pay of Service Officers on their re-employment in Armed Forces will be fixed by the concerned CDA viz. CDA (O), or PCDA (AF) or PCDA (Navy) as the case may be provided the pay so fixed alongwith annual increments if any and gross pension (excluding disability element of disability pension) taken together do not at any time exceed Rs. 26000/- . In addition to the pay so fixed by the concerned CDA, the officer will be permitted to draw separately any pension sanctioned to him. The amount of pension shall, however, be deducted from the pay so fixed.
- 179.2** The information on pension will be provided by the PCDA (P), Allahabad.

Admissibility of Dearness Relief on pension

- 179.3** In view of the fact that (i) the pension is taken into account and is not entirely ignored (ii) the pay in the post of re-employment is not required to be fixed at the minimum of the scale in all cases; and dearness allowance at the rates applicable from time to time is also admissible on the pay so fixed in terms of the orders on the subject, these re-employed pensioners will not be entitled to any dearness relief on their pension.

Action on the part of Audits

- 180.** On receipt of information from Armed Forces Headquarters regarding re-employment of a service officer in the Armed Forces, the full particulars of re-employment will be entered in the register of re-employed officer **(ATR-14) at Sl No. 23 of Annexure B** and the PDA of the re-employed pensioner will be instructed (ATF-14) at Sl No. 18 of Annexure C to withhold payment of Dearness Relief from the date of re-employment. A copy of the communication will also be endorsed to the concerned CDA.
- 180.1** Similarly on the receipt of instruction of release of an officer from re-employed service, reference will be made to the CDA concerned **(ATF-15) at Sl No. 19 of Annexure C** enquiring the date upto and for which pay and allowances have been admitted by him. On receipt of the information the Pension Disbursing Authority concerned will be instructed (ATF-16) at Sl No. 20 of Annexure C to resume the payment of dearness relief on pension to the officer from the date following that upto and for which pay and allowances have been admitted.
- 180.2** If any demand is outstanding the same will also be intimated to the Pension Disbursing Authority for recovery in the usual manner. Suitable note of the recovery will be made in the Register of Re-employed Officer **(ATR-14) at serial no. 23 of Annexure 'B'** from which the individual credit will be watched centrally by the Audit Cell/Group responsible for the same.

Class-I Pensioners recalled for active service

- 181** The officer will receive full pay and allowances during recalled service. His pension will, however, be held in abeyance during the period of recalled service. However, an officer in receipt of a disability pension will continue to draw disability element of his pension. In the event of such cases coming to notice suitable instructions will be issued to the Pension Disbursing Authority concerned. If the officer has commuted any portion of pension, that portion and / or the pension equivalent of gratuity will be recovered from the pay and allowances. The CDA concerned will be requested to recover the amount and to pass on the credit to this office through Defence Exchange Account. Suitable note of the recovery will be made in the Register of Re-employed/Recalled Officer from which individual monthly credit in each case will be watched as laid down above.'
- 181.1** After release from recalled service, his pension will be resumed from the date following that upto and for which pay and allowances have been admissible, after obtaining confirmation from the CDA concerned that the recovery on account of commuted portion of pension and / or pension equivalent of gratuity has been made.

Class-I Pensioners Re-employed in a Civil Capacity (in India) in Any Government Department (Central or State) or Any Undertaking Owned and Controlled by Government

- 182.** Re-employment in civil capacity does not affect the payment of pension. In other words, pension is continued to be paid but the gross amount of pension and / or pension equivalent of retirement gratuity/gratuity is taken into account while fixing pay. Under existing orders on the subject reemploying authorities are required to report all cases of re-employment of Defence pensioners to this office. Some times the facts of re-employment are known from the certificates given on the paid vouchers received from the Pension Disbursing Authorities in support of Pension Payment Accounts.
- 182.1** In all such cases of re-employment in a civil capacity, the gross amount of final pension and / or pension equivalent of gratuity sanctioned to the pensioner will be intimated by the Pension Sanctioning Authority to the authority competent to fix the pay of the appointment in which the pensioner is re-employed in a civil capacity to enable him to take into account the pension and gratuity sanctioned to him while fixing pay on re-employment vide Article 526 (CSR). Sometimes the prescribed proforma is sent to this office for verification of pension particulars. This verification will be done so far as the columns for pension and gratuity are concerned.
- 182.2** As pension is not affected by re-employment in civil capacity, necessary instructions will be simultaneously issued to the Pension Disbursing Authority concerned to continue the payment of his pension during the period of re-employment in civil. A copy of the communication addressed to the Pension Disbursing Authority should also be endorsed to the pensioner intimating him his pension entitlement.
- 182.3** A suitable note of the fact of re-employment and review of the pension entitlement will be kept in the audit card.

Admissibility of Dearness Relief

- 182.4** Service officers re-employed on their release / retirement in civil capacity on or after 18.7.1997 will not be entitled in addition to any dearness relief on their pension from the date of their re-employment. This fact should also be intimated to the Pension Disbursing Authority in the communication addressed to him vide Para 182.2 above.

Re-employment of Class-I Pensioner Under a Government Outside India

- 183.** An officer irrespective of the type of commission held by him is required to obtain the permission of the Government of India (which term includes foreign Government establishment based in India) vide Regulation 67 Pension Regulation for the Army Part-II (1961).
- 183.1** In cases where permission has not been obtained by the officer, the Pension Disbursing Authority concerned will be instructed to withhold the payment of his pension till the ex post facto permission of

Government of India is obtained by him. Suitable note to this effect will be kept in the audit card.

Re-employment of class-VI and VII pensioner (Personnel Below Officer Rank) in the Armed Forces

184. If a pensioner is re-employed in a military capacity and is re-enrolled or re-attested or re-employed in an appointment the incumbent of which is normally required to be enrolled or attested under the Army Act, the pension will be held in abeyance, for the time being vide Regulation 121, Pension Regulation for the Army Part-I (1961).

184.1 If a pensioner is re-employed in a military capacity but not re-enrolled or re-attested or if re-employed in an appointment which does not require him to be enrolled or attested, he will be entitled to pension plus pay of appointment.

Note-1: Notwithstanding the provisions of Regulations 121 (b) Pension Regulation for the Army Part-I (1961), retired service Personnel Below Officer Rank, re-employed in Defence Security Corps as JCOs directly are accorded special treatment in that they are permitted to earn pensions by re-employment. Hence original pension in such cases should be held in abeyance being inadmissible vide Regulation 267(d) Pension Regulation for the Army Part-I (1961) but see Para 191 also.

Note-2: A disabled service Personnel Below Officer Rank who on his re-employment in army service does not disclose the fact that he was previously discharged from service with the Armed Forces for medical unfitness shall be debarred from the date of his re-employment from any disability pension admissible to him in respect of his previous service with the Armed Forces vide regulation 190 Pension Regulation for the Army Part-I (1961)

Pay fixation and admissibility of Dearness relief

185 The entire pension admissible is ignored in fixing pay on re-employment in the case of those ex-servicemen who retired before attaining the age of 55 years and held posts below the rank of Commissioned Officer (PBOR) at the time of their retirement. Their pay on re-employment, is to be fixed at the minimum of the pay scale of the post in which they are re-employed. Such pensioners will consequently be entitled to dearness relief on their pension at the rates applicable from time to time subject to production of following certificates issued by the re-employing authority viz the Central Government Departments concerned including subordinate organization, State Government, Corporation/ Company / Body / Bank. etc as the case may be.

- (i) The re-employed pensioner retired from a military post below the rank of Commissioned Officer in the Armed Forces:
- (ii) The entire amount of pension sanctioned by the Central Government was ignored in fixation of pay on re-employment i.e. no part of the pension was taken into account in such fixation of pay in the pay scale of the post in which the Armed Forces personnel was reemployed.

- (iii) The pay of the reemployed/retired pensioner was/is fixed at the minimum of the pay scale of the post in which he had/has been initially reemployed after his retirement from the Armed Forces.

Re-employment of Personnel Below Officer Rank in civil capacity

- 186.** Cases of re-employment of the retired service Personnel Below Officer Rank in the civil department will be governed by the provision of Article 510 B Civil Service Regulations or Article 526 *ibid* as the case may be vide Regulation 7 Pension Regulation for the Army Part-I (1961).

Action on the part of Audits

- 186.1** As soon as the cases of re-employment of Personnel Below Officer Rank in receipt of disability pension comes to notice, Audit Cells concerned will make a report to the Grants section subject to provisions of AI 79/61 for re-assessment of the pension. The finalisation of such cases will be watched through a register **(ATR-27) at Sl No. 24 of Annexure B** maintained in manuscript in the Audit Cell/Group for the purpose.
- 187.** Whenever it comes to notice that Personnel Below Officer Rank drawing Constant Attendance Allowance have secured re-employment, the payment of the Constant Attendance Allowance should immediately be stopped from the date of re-employment, except in the case of 100% wholly blinded disabled pensioners.
- 188.** As soon as cases of re-employment of the Personnel Below Officer Rank come to light, the re-employing authorities/audit officers concerned should be addressed **(ATF-23) at serial no. 21 of Annexure-C** with full pensionary details of the pensioner affected for re-fixation of the re-employed pensioners civil pay. Military pension at the rate admissible will continue to be paid.
- 189** In cases of discharge/retirement of service Personnel Below Officer Rank on or after 22.09.1977, the information regarding gross retirement benefits and pension equivalent of gratuity will be obtained from the Record Office concerned and need not be referred to Pr.C.D.A. (P).
- 190** **Pay fixation and admissibility of Dearness relief** - Provisions are the same as laid down in Para 185 above.

Re-employment in Defence Security Corps

- 191.** Retired Personnel Below Officer Rank re-employed in DSC have been given the option either.
- (a) To continue to draw military pension and retain retirement gratuity, or retain service gratuity and retirement gratuity received on discharge from military service in which case his former military service should not count as qualifying service,
or
- (b) To cease to draw his pension or refund the service gratuity including retirement gratuity, with interest if any, and count the

previous military service as qualifying service for enhancement of his pension.

191.1 No action is required on the part of audit in respect of those Personnel Below Officer Rank re-employed in DSC who have exercised option at sub Para (a) of Para 191

191.2 However, on receipt of intimation regarding re-employment of retired service Personnel Below Officer Rank alongwith the option as at Para 191(b) above from the Officer-in-Charge Defence Security Corps Records, the Pension Disbursing Authority will be instructed **(ATF-24 at serial No. 22 of Annexure-C)** to suspend payment of pension from the date of re-employment. Pension Certificate as well as Sheet Roll of the individuals concerned, duly endorsed to the above effect as well as attested by the officer in charge Audit Cells will be returned to the Officer-in-Charge Records. Descriptive roll will also be obtained from the Pension Disbursing Authority and forwarded to the Record Office for retention.

Class-V Pensioners (Defence Civilian) Re-employed in Central/State Government or in a Statutory Corporation/Company/Body/ Bank in India or Abroad

Pay Fixation and Admissibility of Dearness Relief

192 The entire pension admissible is to be ignored in the case of those civilian pensioners who held posts below group A at the time of their retirement. Their pay on re-employment is to be fixed at the minimum of the pay scale of the post in which they are re-employed. Pension particular will be intimated by Grants Section of Pr.C.D.A. (P) to the Audit Officer of re-employing authorities for fixation of pay of the re-employed pensioner. Such civilian pensioners will consequently be entitled to Dearness Relief on their pension at the rates applicable from time to time subject to production of following certificates issued by the re-employing authority viz the Central Government. Departments concerned including subordinate organization, State Government, Corporation/ Company / Body / Bank. etc as the case may be.

- (i) The re-employed pensioner retired from a civil or military post in the Central Government and was holding a post not included in classified as group 'A' or a post below the rank of Commissioned Officer in the armed forces:
- (ii) The entire amount of pension sanctioned by the Central Government was ignored in fixation of pay on reemployment i.e. no part of the pension was taken into account in such fixation of pay in the pay scale of the post in which the Central Government retired /retiree officer was reemployed/ absorbed and;
- (iii) The pay of the reemployed/absorbee was/is fixed at the minimum of the pay scale of the post in which he had/has been initially reemployed after his retirement from the Central Government.

192.1 The pay of re-employed pensioner who held group A post at the time of their retirement is to be fixed after ignoring only a portion of the pension

(Rs. 1500) received for the previous re-employment. In view of the fact that (i) the pension is taken into account in such cases and is not entirely ignored (ii) the pay in the post of re-employment is not required to be fixed at the minimum of the scale in all cases and (iii) Dearness Allowance at the rates applicable from time to time is also admissible on the pay fixed in terms of the orders on the subject, these re-employed pensioners will not be entitled, in addition, to any Dearness Relief on their pension.

Re-employment of class-II, V and VII Family Pensioners in a Civil Capacity in Any Government Department (Central or State) or Any Undertaking Owned, Controlled by Government

- 193** The payment of pension to family pensioners during the period of their employment remains unaffected. However, Dearness Relief on family pension was not payable before 18.7.1997. The position relating to payment of Dearness Relief on family pension has since changed from 18.7.1997 during the period of employment
- 193.1** With effect from 18.7.1997, all eligible dependants of Defence Pensioners in receipt of family pension from the central Government who were/are re-employed under the Central Government or the State Government or a Corporation/Company/Body/ Bank under them in India or abroad shall be eligible to draw Dearness Relief at the rates applicable from time to time on the amount of family pension as the family pension received by the eligible dependant of Defence Pensioners is in any case, not taken into account in determining their pay on employment and their pay is fixed at the minimum of the pay scale of the post of employment.
- 194** **Re-employment of family pensioners who is in receipt of special family pension** -- Special family pension is not normally payable to the individuals consequent upon their employment under Government vide Reg. 222 Pension Regulation for the Army Part-I (1961). payment of pension to widow on their re-employment under Government is however, payable from 15.10.65 and regulated under the provision of above noted regulation as amended vide CS 4/1/67 and 107/x/69

Re-employment of Retired Service Personnel Below Officer Rank on Instructional Staff of NCC units (Technical)

- 195** In the case of retired service Personnel Below Officer Rank re-employed on the instructional staff (Technical duties) of Technical units of NCC (National Cadet Corps) payment of pension is regulated under the provisions of AI 101/62 as amended by Corr. 86/65. Confirmation in regards to the fixation of their re-employment pay and allowances should also be obtained from the Pay Accounts Officer (ORs) concerned.
- 196** In case of re-employment of all classes of Defence pensioners, it will be ensured in audit that full particulars of re-employment have been furnished by the re-employed pensioners.
- 196.1** In cases in which pension is held in abeyance due to re-employment, it should be seen that no payment has been made from the date of re-employment

- 196.2 In the fresh cases of re-employment, necessary action to intimate the particulars of pensioner to the re-employing authority and pay audit officer is taken.
- 196.3 In the case of re-employed pensioner in receipt of disability pension the fact of re-employment will be reported to Grants section for re-assessment of disability.
- 196.4 An endorsement regarding re-employment will also be made on the audit card

Non-Resident Indian Pensioners

- 197 In accordance with the provisions of Regulation 54(b) PRA Part-II (1961) a Defence pensioner not resident in India may draw his pension in India through a duly authorised agent, possessing a legally valid power of attorney through public sector banks only. In such cases, the pension is payable in India in Indian currency through the scheduled bank or a firm or a representative who has indemnified Government against any overpayment. The pensioner will make his own arrangement for remittance of money through banking channels.
- 198 Prior sanction of the PCDA (P) as per instructions laid down in PPI will be necessary for drawing payment of pension in India, while residing ex. India.
- 199 As per the modified procedure for drawl of pension by the Non Resident Indian Defence Pensioners, the pensioner is advised:
 - 199.1 To open a non resident (ordinary) account with any scheduled bank in India.
 - 199.2 To execute a Power of Attorney in duplicate (**specimen form given in Appendix-11**) on Indian non judicial stamp paper of appropriate value or where Indian non judicial stamp paper is not available, on durable plain paper affixed with adhesive Indian stamp of appropriate value. The value of the stamp will be determined with reference to practice as obtained in the place where the Power of Attorney is executed. The Power of Attorney will be executed before notary public or Indian mission abroad. It shall be ensured that if the Power of Attorney is executed before Notary Public, it must be signed in presence of an official of Indian embassy/mission abroad, who should attest the signature of the pensioner.
 - 199.3 If the Power of Attorney is executed on a plain paper, and is not affixed with the adhesive Indian stamps of appropriate value, the pensioner is requested to write to his agent in India, advising him to take the same to the Collector within 3 months of its receipt for getting it stamped according to Indian Stamp Act.
 - 199.4 To submit an arrear claim on IAF (CDA) 651 if the pension has not been drawn for more than one year.
 - 199.5 To submit pension claim on IAF 380(a)

- 199.6** To submit the Life Certificate (IAFA-409) issued by an authorised official of the Embassy/High Commission of India, or Consuls of India consulates or a Notary Public or an Officer of an Indian public sector bank attached to its branch in the country where the pensioner is residing once in a year in November each year.
- 199.7** To submit a certificate once a year in April each year whose nationality at the time of retirement was Indian and who for the time being is residing outside India on the following lines
- “I certify that I was an Indian national at the time of my retirement and have not thereafter changed my nationality and become a naturalized citizen of a foreign state”
- 199.8** To submit a certificate regarding change of nationality (in case the pensioner has changed his/her nationality and has become a naturalized citizen of foreign state) to his bank alongwith a copy of Nationality Certificate granted by the country where the pensioner is residing, to the PCDA (P) through the link branch, under intimation to Pension Sanctioning Authority and the pension should not be paid beyond the month in which he/she became a naturalized citizen of a foreign state
- 199.9** To forward an attested copy of pensioners passport.
- 199.10** To submit other certificates viz non employment/re-employment certificate, non-marriage certificate etc.
- 199.11** To submit a declaration ratifying the Acts / Deed done by the pensioners Attorney in April each year
- 200** The life and nationality certificate etc referred to above are to be submitted initially with the first claim and thereafter once a year alongwith the claim for the month of November and April respectively. It will be ensured that pension will not be paid beyond the date on which the next life certificate, nationality certificate, ratification deed is due.
- 200.1** The above documents are required to be forwarded to pensioners agent in India for submitting the claims to PCDA (P) through the concerned Pension Disbursing Authority
- 200.2** On receipt of pension arrear claim /pension claim from the NRI Defence Pensioner, it will be seen that the claim is accompanied by all the relevant documents and the documents are complete in all respect as due. All the documents including Power of Attorney will be properly scrutinized to ensure that the same are in order
- 201** In cases where the change of nationality is not involved and the pension claim together with all the relevant documents is found to be in order sanction of the Group Officer (Audits) in the case of Class-I, II and V pensioner and of the Officer-in-Charge in the case of class VI VII and VIII pensioners will be obtained and communicated to the Pension Disbursing Authority to make payment to the pensioner **(ATF-13) at Sl No. 23 of Annexure C.** A copy of the communication will be endorsed to the pensioner who will be advised to claim the pension.

- 201.1** In case the Power of Attorney or other relevant document is required to be returned with observation etc prior concurrence of the Group Officer (Audits) should be obtained.
- 202** In cases where the pensioner has changed the nationality and has become a naturalised citizen of a foreign state, the claim alongwith the relevant documents will be submitted to CDA (P)/PCDA(P) for according sanction of continuance discontinuance in whole or in part of the pension
- 202.1** The CDA (P) / PCDA (P) will use his discretion and decide upon all cases where continuance of pension is considered appropriate. Continuance of pension will be subject to all usual conditions governing payment of pension as contained in Pension Regulations and Pension Payment Instruction.
- 202.2** In cases where the PCDA (P) / CDA (P) feels that the circumstances warrant consideration of withholding/discontinuance in whole or part of the pension, the case will be referred to the Government for a decision
- 202.3** The power of sanction for continuance/discontinuance in whole or part of the pension to be exercised by the CDA (P)/PCDA(P) are personal
- 202.4** The decisions given in the past by the Government with reference to the circumstance of each case will be used as guide.
- 202.5** An intimation regarding sanction accorded in respect of Navy/Air Force pensioners shall also be sent to PCDA (Navy) or DCDA (AF) as the case may be
- 202.6** A record of sanction accorded will be kept in a register to be maintained for this purpose
- 202.7** The position of NRI pensioners will be reviewed every six months and a report of such cases rendered to the office of the CGDA indicating the number of cases received, the number of cases finally decided by CDA (P) / PCDA (P) and the special circumstances warranting reference to the Government in each cases
- 203** A suitable note of the sanction accorded either by the Officer-in-Charge or Group Officer or the CDA (P) / PCDA (P) will be kept in the audit card.
- 204** In the case of NRI pensioners, it is not necessary that the pensioner himself should prefer the pension bill but the bank or firm or the representative holding the power of attorney can prefer the bill and claim the pension on behalf of the pensioner
- 205** The Power of Attorney together with the claim and sanction will be returned to the Pension Disbursing Authority concerned.

Defence Civilian NRI Pensioner

206 The nationality certificate is not necessary in respect of class-V pensioner.

Migrated Pensioners

207 Migrated pensioners are those who moved from Pakistan to India and vice versa. The payment of pension in their case is regulated according to following procedure:

207.1 **Pensioner who prior to the partition of the country i.e. before 15.8.1947 were drawing pension from the Pension Disbursing Authority located in Pakistan and had migrated to India upto 30.6.1955-** The payment of pension in their case has been authorised by this office for payment from any of the Pension Disbursing Authorities in India where the pensioner desired to draw the pension after migration. In cases in which Last pension Certificate and other documents have been received from the respective Pension Disbursing Authority in Pakistan before 31.12.1947, the pensionary liability devolves on the Government of India.

208 If the Last Pension Certificate etc was received after 31.12.1947 the liability of pensionary charges is that of Pakistan Government.

208.1 In certain cases, where pension documents were not received from the Pension Disbursing Authority in Pakistan, the payments authorised are treated as provisional and are regulated according to Government sanction issued from time to time. In respect of such provisional payments, it will be ensured that the payment of pension and TI authorised for payment is not admitted beyond the date upto which sanction has been accorded by the Government from time to time. As soon as the Last Pension Certificate and other documents are received in respect of provisional payment, these payments will be treated as final but the charges will continue to be debited to Pakistan Government

208.2 All payments of pension and old TI to such migrated pensioners are debitable to Pakistan Government and will be compiled to the prescribed Head of Account: Such payments will be audited in full and the concerned pension payment vouchers will be segregated and recorded separately.

Pensioners who migrated from India to Pakistan but not later than 31.12.1960

209 The payment of pension in their cases is arranged through our High Commission in Pakistan. On receipt of application from such displaced pensioners through the High Commission the payment of pension have been authorised to our high commission. Pension payment vouchers relating to such payment received from High Commission are audited in usual manner and the charge will be debited to the Defence Service Estimates

Post Partition Awards to personnel of Defence Service who migrated from Pakistan to India on or before 30.6.1955 and whose pensionary awards have been sanctioned by Pakistan authorities after the partition of the country

210 Payments in such cases will be arranged at any Pension Disbursing Authority in India as desired by the pensioner through the medium of the Pension Payment Orders issued bearing a distinguishing prefix "Pak"

210.1 Audit cards will be prepared on the authority of such Pension Payment Orders conspicuously marked "Post Partition Award" debitible to Pakistan Government

210.2 Pension payment vouchers in respect of payments made to such pensioners will be audited in full and recorded in the "Register of Payment of Migrated Pensioners". Such vouchers will be segregated and recorded separately. It will be ensured that the amount paid is correctly compiled to prescribed head of account.

Note: Displaced Armed Forces Pensioners / Civil Pensioners and their families who are Indian nationals but whose pensionary liability is that of Pakistan Government, have been sanctioned Ex. Gratia Adhoc Allowance with effect from the date and at the rates as given below:

Date of effect	Amount of ex.gratia adhoc allowance
1.6.87	Rs. 375/- p.m.
1.11.97	Rs. 1275 /- p.m.

Pakistan pensioners / family pensioners will also be entitled to dearness relief on ex-gratia adhoc allowance on the rates as sanctioned by the Government of India from time to time.

Burma pensioners

211 Paid vouchers in respect of Burma pensioners (Armed Forces and Civil Pensioners) are received in this office only from DPDOS. As the payment made in India to these pensioners are audited by the CMA Burma the pension paid vouchers are not subject to any audit in this office

211.1 Statement showing details of payment made to Burma pensioners will be kept. These details will also be posted clearly in the Foreign Payment Audit Register (ATR-19) at Sl No. 25 of Annexure B to ensure continuity of raising debits against the foreign Government. The posting in the payment register will be checked cent percent by the SO (A)/AAO and last checked by the Officer-in-Charge. References will be made to the Pension Disbursing Authority concerned for any gap period. After posting the payments in the payment register all the paid vouchers will be forwarded to the Accounts Section in support of the debit raised against the Burma Government through the Accountant General Central Revenues. It will also be seen that total amount of vouchers agrees with the amount compiled.

211.2 No audit card is prepared in respect of Burma pensioners.

Note: Burma Army Pensioners/Civil Pensioners and their families who are Indian nationals but receiving pension on behalf of Burma Government have been sanctioned Ex.Gratia Ad-hoc Allowances from the date at the rates given below:

Date of effect	Amount of ex.gratia ad-hoc allowance
1.6.87	Rs. 375/- p.m.
1.11.97	Rs. 1275 /- p.m.

Burma pensioners/family pensioners will also be entitled to dearness relief on Ex.Gratia Ad-hoc Allowances on the rates admissible to central Government pensioners from time to time.

Convicted pensioners

212 Future good conduct shall be an implied condition of every grant of pension and allowances vide Regulation 4 Pension Regulations for the Army Part-I(1961). If a pensioners is convicted by a Court of law for serious crime or is found guilty of grave misconduct or in special circumstances to be determined by the President, the pension (service, disability or family), children's allowance or gratuity granted to the recipient, is liable to be withheld, suspended or discontinued vide Regulations 5, Pensions Regulations, for the Army Part-I (1961)

212.1 Suspension, discontinuance or withholding in whole or in part of pension (including commuted value thereof which has not been paid) and gratuity (including death/ retirement gratuity) of an Armed Forces Pensioner who is convicted of a crime by Court of Law or is guilty of grave misconduct which is not of a political nature will be governed by the following procedure.

Crime/Misconduct of Non Political Nature

212.2 If a pensioner is sentenced to imprisonment for a criminal offence, his pension shall be suspended from the date of his imprisonment and the case reported by the Principal Controller of Defence Accounts (Pensions) for the order of the competent authority. In a case where a pensioner is kept in police or jail custody as an under trial prisoner and is eventually sentenced to a term of imprisonment for a criminal offence, the suspension of pension shall take effect from the date of imprisonment only.

212.3 The competent authority shall decide in consultation with Principal Controller of Defence Accounts (Pensions) and if necessary with the civil authorities also whether the offence is a serious one and if so, he shall order the removal of the pensioner's name from pension list, from the date of the commencement of his imprisonment. Pension there upon shall cease to be payable from that date.

212.4 If the competent authority decides that the offence is not so serious as to justify the removal of the pensioner's name from the pension list, it shall not be removed and the payment of arrears of pension due from the date

of last payment before imprisonment shall be made on release from prison.

- 212.5** If a pensioner is sentenced to imprisonment for a criminal offence by a lower court but is acquitted on appeal by a higher court the pension withheld shall be restored.
- 212.6** If a pensioner is in imprisonment for debt, pension shall continue to be paid.
- 212.7** If a pensioner is guilty of grave misconduct not falling under the preceding clauses, it shall at once be reported to the competent authority who may, if he considers it justifiable, order the suspension of his pension from a date to be specified. The competent authority shall subsequently investigate the case in consultation with the Principal Controller of Defence Accounts (Pensions) and if necessary the civil authorities and,
- (i) either authorise the withholding of pension in whole or in part from a date to be specified by him not earlier than the date of original suspension, or
 - (ii) authorise continuance in full.
- 212.8** If a pensioner is convicted by a foreign court (including Nepal) or is imprisoned in jail outside India for a serious crime of a non-political nature, his case will be referred to the Government of India through the Principal Controller of Defence Accounts (Pensions) for a decision on the question of reduction/ forfeiture or restoration of pension. Provisions of Para 215 will apply in these cases also.
- 212.9** Where an individual/pensioner is convicted of serious crime by a Court of Law, action to withhold or withdraw gratuity and pension or a part thereof shall be taken by the competent authority in the light of the judgment of the court and other provisions as laid down here.

Crime/Misconduct of Political Nature

- 212.10** If a pensioner is convicted of a crime by a court of law in India or is guilty of misconduct of a political nature his case shall be reported by the Principal Controller of Defence Accounts (Pensions) to the competent authority (IAFA-401) who on the recommendation of the State Government or Administration concerned may order the withholding of his pension (service and disability pension, family pension drawn by adult males only, and children Allowance) from a date to be specified. In a case in which the pensioner is sentenced to imprisonment, pension shall pending the orders of the competent authority, as defined in Para 220 be suspended from the date of his imprisonment.

Note: The pensioners referred to in this Para graph include all military pensioners except female pensioners in receipt of Family Pension and extend to assignment of land revenue and cash Jagirs granted as reward for military service. Cases of forfeiture or restoration of assignment of land revenue or cash Jagirs will be reported to the Government of India.

Conviction by Foreign Court

- 212.11** If a pensioner is convicted by a foreign court or is imprisoned in a jail outside India for a crime of a political nature by a friendly foreign country, his case for reduction/forfeiture or restoration of pension as well as the question of payment of pension for the period of imprisonment, will be decided by the High Commissioner/Ambassador in consultation with the foreign Government concerned.
- 213** When a report regarding conviction of pensioner by a Court of Law is received from Service Headquarters/ Record Officers or Pension Disbursing Authority or from any other quarter, it should be seen whether the pensioner's conviction is accompanied by imprisonment or not. If the conviction is not accompanied by imprisonment, payment of pension will not be suspended and his case will as soon as possible be submitted with necessary particulars in IAFA-401 (in triplicate) to the Competent Authority concerned for orders as defined in Para 220.
- 213.1** If, however, the conviction is accompanied by imprisonment, the payment of pension will be suspended forthwith from the date of imprisonment.
- 213.2** On release of the pensioner (whose pension was suspended) from prison, his case will be submitted with necessary particulars in IAFA-40 (in triplicate) alongwith necessary documents referred to therein, to the competent authority for orders vide Regulations 82, 82A, 82 B and 82C Pension Regulations for the Army Part-I (1961)
- 214** In the case of a Gorkha pensioner residing in Nepal but drawing pension from a Pension Disbursing Authority in India (i.e Gorakhpur, Bahraich, Darbhanga etc), the Recruiting officer for Gorkhas, on receipt of information regarding his conviction by a Court of Law, will investigate the case and refer the case to Government of India, through this office.

Restoration of Pension Withheld

- 215** A pension withheld in whole or in part may be restored in full or in part by the competent authority as defined in Para 220 in consultation with the State Government or Administration concerned in political cases and with the Principal Controller of Defence Accounts (Pensions) and the civil authorities, if necessary, in other cases.
- 215.1** In the case of a pensioner undergoing imprisonment, any action for restoration shall only be taken on his application after release but in no case shall pension be sanctioned for the period of imprisonment in jail for a serious crime.

Withholding, Suspension or Discontinuance of Pension

- 216** The competent authority as defined in Para 220 may withhold/suspend or discontinue in whole or in part either pension (including commuted value thereof which has not been paid) children's allowance or gratuity or all of them as he may deem fit.

- 217** Under the following special circumstances pension can be withheld/suspended/discontinued under written order of the competent authority as defined in Para 220.
- 217.1** Offences against state as listed in Chapter-VI of the Indian Penal Code as amended from time to time.
- 217.1.1** Waging or attempting to wage war or abetting waging of war against Government of India.
- 217.1.2** Conspiracy to commit offence punishable by Section 121 I.P.C.
- 217.1.3** Collecting Arms etc. with intention of waging war against the Government of India
- 217.1.4** Concealing with intention to facilitate design to wage war.
- 217.1.5** Assaulting President, Governor etc with intention to compel or restrain them to exercise of any lawful power.
- 217.1.6** Sedition
- 217.1.7** Waging war against any Asiatic Power in alliance with the Government of India.
- 217.1.8** Committing depredation on territories or power at peace with the Government of India .
- 217.1.9** Receiving property taken by war or depredation mentioned in Sections 125 and 126 I.P.C.
- 217.1.10** Public servant voluntarily allowing prisoner of state or war to escape
- 217.1.11** Public servant negligently suffering such prisoner to escape
- 217.1.12** Aiding escape of, rescuing or harbouring such prisoner
- 217.2** Other serious crimes under I.P.C., Official Secrets Act or any other special law of the land and grave misconduct.
- 217.3** To recover the whole or part of any pecuniary loss caused to the Government in cases wherein departmental or judicial proceedings, the pensioner/ individual is found guilty of misconduct or negligence committed during the period of service including service rendered on re-employment after retirement/discharge leading to said loss
- 217.4** Un-authorisedly continuing to occupy in residential accommodation including hired one provided by the Government.
- 217.5** When the report is received after sanctioning the pension that departmental/judicial proceedings (for the offences committed while in service or during the period of reemployment) are in progress against the individual.

- 217.6** When an individual obtains reemployment after retirement without prior permission of the competent authority as prescribed from time to time and,
- 217.7** Any other circumstances considered by the President.
- 218** Cases of the above nature arising in the areas of DPDOs under the administrative jurisdiction of CDA Chennai/CDA (PD) Meerut will be referred by them to the PCDA (P) Allahabad for taking appropriate action

Suspension, Discontinuance or Withholding of Pension Under Regulation 5, 16 & 17 of Pension Regulations for the Army Part-1 (1961)

- 219** Before passing orders regarding withholding, suspension or discontinuance of the whole or part of pension (including commuted value thereof which has not been paid), children's allowance or gratuity (including death/retirement gratuity), the competent authority will serve upon the individual /pensioner, a notice specifying the action proposed to be taken and calling upon him/her to submit within 30 days of the receipt of the notice or such further time not exceeding 30 days as may be allowed by the competent authority as defined in Para 220 such representations as he/she may wish to make against the proposal.
- 219.1** And take the representation, if any, received during the prescribed period into consideration.
- 219.2** Having taken action as indicated above, the competent authority shall decide and issue orders in writing to withhold, suspend or discontinue the whole of pension, children's allowance and gratuity or part thereof indicating whether the orders in the case of pension and children's allowance will apply permanently or only for a specified period.
- 219.3** An appeal against the decision of the competent authority in case falling under Regulation 5 Pension Regulations for the Army Part. I (1961) can be made to the Appellate authority
- 219.4** Such cases will be entered in the "Register **(AT-R/33-Sl.No. 26 of Annexure B)** for watching the issue of show cause notice to the pensioners and also to watch the final order of the competent authority for suspension or otherwise of pension".

Competent/Appellate Authority

- 220** The Competent authority/Appellate authority to whom the cases are required to be referred will be as under.

(a) Competent Authority

- (i) President in the case of Commissioned Officers
- (ii) Area/Independent Sub-Area Commander in whose jurisdiction an individual's Record Office falls, for the Army, Commodore Naval Barracks for the Navy, Officer in Charge Air Force Record for the Air Force in the case of Personnel Below Officer Ranks

(b) Appellate Authority

- (i) President in the case of Commissioned Officers
- (ii) GOC in C Command in whose jurisdiction the Record Office of the individual is located, F.O.C-In C (Eastern & Western Naval Command) and F.O.C. of Southern Naval Area for the Navy, in whose jurisdiction the individual is residing and Air Officer in Charge Administration for the Air Force, in the case of Personnel Below Officer Rank

- 221** In the case of Personnel Below Officer Rank, the Competent Authority/Appellate authority will consult the Principal Controller of Defence Accounts (Pensions) Allahabad, while passing final orders. In the event of difference of opinion between these authorities and Principal Controller of Defence Accounts (Pensions) the matter will be referred to the Government of India.
- 222** If a case of grave misconduct not involving conviction or imprisonment is reported or if a female pensioner is reported to be living an openly immoral or promiscuous life, his or her case should be submitted for the orders of the Competent Authority on defined in Para 220 concerned regarding suspension or otherwise of the individual's pension, pending decision in such cases, pension should not be withheld.
- 223** The condition entailing forfeiture of a reward granted as Jangi Inam is disloyal behavior and failure on the part of the grantee to render active support of Government in any time of trouble and for conviction of an offence of treason, mutiny, cowardice, desertion or disgraceful conduct of an unnatural kind. It ceases in the case of a female holder on her marriage or remarriage.
- 223.1** If the first holder of Jangi Inam, is sentenced to death for a criminal offence which is not of a "Political Nature" his nominated heir will continue to enjoy the Jangi Inam as a second holder and the arrears of Jangi Inam on behalf of the first holder will be paid to him or her.

Defence Civilian (Class-V pensioner)

- 224** Under Article 351, CSR [Rule 8 CCS(Pension) Rules, 1972] future good conduct is an implied condition of the grant of every pension and Government has the right to withhold or withdraw a pension or any part of it if the pensioner is convicted of serious crime or found guilty of grave misconduct. It is, therefore, necessary to ensure that cases where pensioners are convicted by a Court of any crime are also brought to the notice of Government.
- 225** All cases of conviction of Defence pensioners whether by a Court of Law or by a competent authority as defined in Para 220 should invariably be recorded in the Suspension Register **(ATR 24) at Sl No.27 of Annx. B.**

Insane Pensioner

- 226** Normally the pension is payable to the person in whose favour the pension is sanctioned. But when he/she is reported to be insane and application is made by any of his/her dependants or friends, the case will be dealt with under the provisions of Regulations 57 Pension Regulations

for the Army Part-II (1961), instructions contained in Pension Payment Instructions and the following information /documents will be called for from the claimant:-

- (i) A certificate granted by a Magistrate stating that the pensioner is lunatic.
- (ii) Whether the insane pensioner is lodged in any asylum or he/she is in the custody and care of his/her dependants, relatives or friends.
- (iii) Details of dependants of insane pensioner.

226.1 On receipt of the above information and the certificate by a Magistrate about the insanity of the pensioner, the payment of pension and gratuity will be regulated and authorised for payment as under:

- (i) **Where the insane pensioner is lodged in an asylum-** The whole of the pension and gratuity will be paid to the dependants on their furnishing the pensioner's pension certificate and also his/her life certificate signed by the Competent Authority, the question of payment by them of the cost of pensioner's maintenance being left to be decided by the Court on an application by the asylum authorities in accordance with the provisions of Section 26 of the Lunacy Act.
- (ii) **Where the insane pensioner is in the care and custody of his/her dependants-** The whole of the pension and gratuity will be paid to the dependants on furnishing the pensioner's Pension certificate as also his/her life certificate signed by the competent authority
- (iii) **When the insane pensioner is in the care and custody of a friend or any other relation.**

226.2 The pension and gratuity will be payable in two shares. One to the person having charge of the lunatic and another to the dependants on their furnishing the pensioner's Pension certificate as also his /her life certificate signed by the competent authority, the size of each share being determined by the PCDA(P)/CDA(P) in consultation with local civil authorities, and pending such determination, half of the pension and gratuity being paid to the dependant

Note: In no case should the total disbursements exceed the amount of the pension and/or gratuity

227 For the purpose of resuming payment to the pensioner, certificate of a Magistrate that the pensioner has regained sanity will be obtained and forwarded to this section. On receipt of the certificate, authority letter for resumption of pension to the pensioner will be issued to the Pension Disbursing Authority concerned.

Government Servants/ Service Officer/Personnel Below Officer Rank Who Are Insane And Transferred To The Pension Establishment

228. In the case of Government servants/ Service Officers/ Personnel Below Officer Rank who become insane and are transferred to pension

establishment, their pension claims are initially dealt with by the Grant Section concerned.

- 228.1** After sanctioning pensionary awards the requisite documents are forwarded by Grant Section concerned to the Audit Section for making arrangements for the payment of pension/gratuity on receipt of these documents the arrangements for the payment of pension/gratuity to the concerned pensioner/Institution will be made after following the procedure laid down in Para 226 above.
- 228.2** In case the pensioner on regaining sanity comes to draw his/her pension, a certificate of Magistrate that the pensioner has regained sanity will be obtained. On its receipt, the payment authority letter for resuming payment of pension to the pensioner will be issued to the Pension Disbursing Authority concerned.

Reservist Pension

- 229** Other Ranks of the Armed Forces, depending upon their terms of engagement, serve for specified number of years in "Reserve". The services rendered while in active service in the Armed Forces is called "Colour" service and that in reserve is called "Reserve" service. While the minimum colour service necessary to earn a service pension is 15 years, there are individuals who retire after completing 15 years of combined colour and reserve service. The later category of other ranks are granted pension which is called "Reservist Pension".
- 229.1** Prior to 1.4.1968 the Other Ranks who retired after completing at least 15 years colour plus reserve service had the option to choose between "Reservist Pension" or "Lump sum Reservist Gratuity" in lieu. With effect from 1.4.1968, the option to choose between pension and gratuity has been abolished and the reservists who completed the eligibility conditions of combined colour and reserve service of 15 years are granted "Reservist Pension"

Ex-gratia pension

- 229.2** The reservists who were discharged prior to 1.4.1968 and who having rendered minimum qualifying service for pension had opted/ accepted for lump-sum amount of gratuity at the time of release from service, have been sanctioned ex-gratia payment of Rs. 600/- pm plus dearness relief admissible from time to time with effect from 1.11.1997

Ex-gratia Family Payment

- 229.3** The widows and children of the deceased reservists who had opted to receive one time lump-sum reservist gratuity in lieu of pension vide Regulations 155 and 156 Pension Regulation for the Army, Part-I (1961) shall be granted ex-gratia family pension at the rate of Rs. 150/-pm with effect from 1.1.1992 or the date following the date of death of the reservist, whichever is later. The ex-gratia payment of Rs. 150/-pm shall be consolidated to Rs. 605/- pm with effect from 1.11.1997. Dearness relief will also be admissible on the ex-gratia payment at the rate as sanctioned by the Government from time to time.

J & K Militia Pensioners

- 230** J & K Militia force was raised as a Para military force in April 1948. The force was reorganized from 1.4.1964 as a permanent force and pension rules applicable to civilians were made applicable to the personnel of the force. J & K Militia was brought at par with the Indian Army with effect from 1.12.1971. The pension and gratuity claims of J & Militia personnel who accepted the regular terms and conditions of the Army are dealt with under the rules and orders applicable to Indian Army Personnel. However, the expenditure on these accounts is to be borne by Government of India , Ministry of Home Affairs and accordingly a guide note regarding incidence of pensionary charges is given in the PPO as "Debitable to Home Ministry"

Blinded Soldiers

- 231** Retired service Personnel Below Officer Rank who are precluded from earning their livelihood on account of total or partial blindness caused as a result of military service are awarded an additional Special Pension. The total amount paid on this account is reimbursed to Government by the Indian Solders, Sailors and Airmen's Board (Now Director General Resettlement), New Delhi from their funds annually, in arrears. In order to ensure that all payment made during a financial year on account of such special pensions to the blinded solders are included in the annual return to be rendered to the Secretary, I.S.S & A. Board (Now Director General Resettlement), a register in the prescribed proforma will be maintained in manuscript by Audit Cells for recording necessary details. The reimbursement of the amount will be centrally watched by the Audit Co-ordination section.

Missing Pensioner

- 232** When a pensioner disappears leaving behind his /her family and his/her whereabouts are not known, the normal rate of family pension can be paid to the eligible members of the family at the rates as jointly notified in the Pension Payment Orders after observing compliance of following formalities by the family pensioners
- (i) The family must lodge a report with the concerned Police Station and obtain a report that the pensioner has not been traced after all efforts had been made by the Police.
 - (ii) An Indemnity Bond should be taken from the payee Family Pensioner that all payments will be adjusted against the payment due to the pensioner in case he appears on the scene and makes any claim.
- 232.1** On receipt of the above documents, the Indemnity Bond, if found in order will be accepted by the CDA (P) / PCDA (P) and payment of normal rate of family pension as already notified in the Pension Payment Orders, will be authorised after elapse of a period of one year from the date of First Information Report lodged with the Police.
- 232.2** The date of disappearance of the pensioner will be reckoned from the date the First Information Report is lodged with the Police and the period of one year from which the payment of Family Pension will be made will also be reckoned from this date. The payment of Family Pension will,

however, accrue from the date of lodging First Information Report (FIR). Life time arrears of pension will be payable only after the death is conclusively established under Section 107 and 108 of Indian Evidence Act 1872, action in regard to which can be initiated only after a lapse of 7 years from the date of FIR.

232.3 The prescribed form of Indemnity Bond is reproduced at **Appendix 12**

CHAPTER-VII

Recoveries And Overpayments Recovery of Government Dues/Public Claims

- 233** The recovery of Government dues/public claims as ascertained and assessed by Service Headquarters /Record Offices in the case of Armed Forces Personnel which remain outstanding till the date of retirement/discharge, can be made from the gratuity (including retirement gratuity) commuted value of pension, at monthly installments of one third of pension and arrears due to revision of pension without the sanction of the competent authority and without the consent of the pensioner.
- 234** The Government dues/ public claim which remain outstanding on the date of death of the Armed Forces Personnel /Defence Civilian can be recovered from the amount of death gratuity becoming payable to the family/ dependants of deceased individual without the consent of the Family Pensioner.
- 235** The Government dues as ascertained and assessed by Heads of Offices in respect of a Defence Civilian, which remain outstanding on the date of his retirement can be adjusted against the amount of gratuity including retirement gratuity and arrears due to revision of pension without the consent of the pensioner.
- 236** Recovery of dues in respect of class II and class V pensioners whether Government or non-Government is not permissible without obtaining the consent of the pensioner.
- 237** In respect of Defence Civilians, the Heads of Offices should ensure that all Government dues recoverable from retiring Government servants should be assessed well before retirement and recovered from the salary/retirement gratuity and that no Government dues other than arrears of license Fee can be recovered from Dearness Relief

Procedure for Recovery of Demand

- 238** The demands on account of Government dues/public claims which are received through initial pension claims as also reflected in the data sheet, are adjusted against the amount of retirement gratuity/ death gratuity/ commuted value of pension etc. by notification of the adjustment in the original Pension Payment Orders itself by Grant Sections. Simultaneously, the recovered and adjusted amount of demand is compiled in the Punching Medium by Grant sections by crediting the recovered amount of demand to the remittance head of Defence Exchange Account of the Pay Controller concerned and debiting the same to the accounting head of retirement gratuity/ death gratuity or commuted value of pension, as the case may be.
- 238.1** The balance of demands which remain outstanding even after adjustment against the amount of retirement gratuity/ commuted value of pension etc. and those received after issue of the Pension Payment Orders, are notified by Grant Sections for recovery at monthly installments of one

third of pensionary emoluments through corrigendum Pension Payment Orders. In such cases and also in the case of demands which could not be notified for recovery through Corrigendum Pension Payment Orders, the Pay Audit Officer concerned should be requested to intimate the head of account (if not already received) to which the recovery is to be compiled. On receipt of the same, the demand will be notified for recovery from pension through Corrigendum PPO by Grants Section and the PDA concerned will be intimated on **ATF-19 at serial No. 24 of Annexure-C** for recovery of demand from pension in usual manner, with intimation to the pensioner. At the same time the amounts of demand will be noted in the Demand Register to watch the recovery.

- 238.2** A note of the demand item and the code head to which the recovery is to be compiled will also be kept in the audit card. If any amount of demand remains un-recovered due to some reasons, the same will be intimated back to the CDA concerned for taking action for its regularisation or recovery.

Note 1: No public claim/Government dues can be recovered from disability pension without special sanction of the Government.

Note 2: The demand on account of any private fund, mess bill etc. water and electricity charges of local body cannot be recovered from the pension.

- 239.** In cases where the demand relates to Pending Enquiry Award and the pensioner fails to appear for more than three years, action will be taken to call back the pension documents from the Pension Disbursing Authority and on receipt there-of the item will be cleared from the demand register and a suitable entry made in the audit card for the adjustment of Pending Enquiry Award as and when the pensioner re-appears and applies for readmission to the pension establishment. "Write off" orders will not be required from the competent authority in such cases.

Recovery of Overpayment of pension and dearness relief

- 240** In all cases of suspected overpayments, references will be made to the Pension Disbursing Authority concerned to verify the full facts of the cases and establish the overpayments. If the overpayment is challenged within 12 months, the Pension Disbursing Authority will, simultaneously be requested to recover the overpayment at one third of the pensionary emoluments pending further instructions.
- 240.1** If the overpayment is not challenged within 12 months (including cases where payments have been made partly within 12 months and partly over 12 months) orders of the competent authority in whose jurisdiction the place of payment of the pensioner is located, will be obtained in accordance with the procedure laid down in Regulations 95, Pension Regulations for the Army, Part-II(1961 read with Regs. 18, item 11 of Table -III Pension Regulations for the Army, Part-II (1961) and AI 368/40. After obtaining orders of the competent authority, the Pension Disbursing Authority concerned will be instructed to recover the overpayment as decided by the competent authority

- 240.2** Orders of the competent authority will also be taken similarly in cases in which overpayment is challenged within 12 months but no pension is payable.

Note 1: In cases where the PCDA(P)/CDA(P) considers that the discretion vested in the competent authority has been exercised not in keeping with the intention of the rules, such cases will be referred through the Controller General of Defence Accounts to the Government of India for final orders.

Note 2: When a pensioner against whom some demand is outstanding does not turn up for a period more than 3 years and consequently his name is struck off the pension establishment, it will be advised to the competent authority at the time of referring the case to him for writing off the amount involved with the remark that the sanction to write off should be given by him making it subject to the adjustment from the pension already due and/ or that will fall due subsequently in the event of the pensioner appearing later on before the Pension Disbursing Authority to receive his dues and becoming eligible for pension on his re-admittance to pension establishment.

Note 3: Prompt action should be taken to complete cases of overpayments of pension for submission to competent authority. Enquiries addressed to Pension Disbursing Authority and others should be clearly worded and correspondence should not un-necessarily be prolonged by asking vague and indefinite questions. If replies to objections or enquiries are unduly delayed by any office, the matter should be reported to the next higher administrative authority concerned for suitable action.

Note 4: In cases in which precise amount of overpayment cannot be determined but prima facie examination indicates a demand, such cases will be entered first in the overpayment registers **(ATR-16) at Sl No. 19 of Annexure B**, and after the precise quantum of demand is determined, the amount will be transferred to the Demand Register, to watch recovery.

Instructions for clearance of Items in the Demand Register

- 241** In the context of securing speedy clearance of the outstanding items in the Demand Register, the following instructions should be noted for compliance:
- 241.1** While referring overpayment cases to the competent authority, recovery from pay and allowance of reemployed pensioners should not normally be proposed. Such a proposal will be made only if no pension is in issue. Where the demand is heavy, the competent authority will be advised to stop the pension in full till the demand is liquidated.
- 241.2** In cases where sanction for arrears of pension is issued by this office, the amount of demand can be set off against the arrears in full or in part and the procedure detailed below will be followed:

- 241.2.1** The Pension Disbursing Authority will be asked to make payment from a date (to be specified) arrived at after adjusting the demand in full.
- 241.2.2** The Pension Disbursing Authority will simultaneously be informed that the payment is to be made from the date referred to above which has been arrived at, after adjusting the demand (to be specified) which will not, therefore be again recovered by the Pension Disbursing Authority.
- 241.2.3** The Pension Disbursing Authority will be asked to keep a suitable note in his Check/Descriptive Register as also make an endorsement in the Pension Certificate regarding this adjustment of demand.
- 241.2.4** In cases where the demand exceeds the arrears admitted the arrears will be adjusted in full, and the Pension Disbursing Authority will be asked to make payment from a current date. The position regarding adjustment of demand in part will also be explained to the Pension Disbursing Authority. The part demand still requiring recovery will be intimated to the Pension Disbursing Authority for recovery from future payment in the manner decided upon by the competent authority.
- 241.2.5** After action has been taken on the above lines, the Demand Register will be posted accordingly and suitable note regarding adjustment of demand in full or part against the arrears due will be kept in the audit card. This should be invariably done to guard against the possibility of any second claim for the arrears relating to the past period being preferred.
- 241.3** Cases where the entire pension had been suspended by the competent authority and the period required for full recovery is also over, but the pensioner is not appearing before the Pension Disbursing Authority, should be subjected to critical examination. If it is observed that the pensioner has not appeared before the Pension Disbursing Authority, in so far as revealed from the records held in this section, for a period of one year or more from the date on which the period for full recovery was over, action will be taken to address the Pension Disbursing Authority to find out if the payment of pension has since been resumed or alternatively to send the pension documents to this office. The Pension Disbursing Authority will also be asked to intimate if he has any information about the death of the pensioner. On receipt of the pension documents and the death report, action will be taken as under.
- 241.3.1** Where death took place (as per information given by the Pension Disbursing Authority) after the date due for total recovery of demand, the demand will be cleared from the books and suitable endorsement made in the audit card. Any life time arrears claims presented later will be admitted with effect from the date from which pension is due to the deceased pensioner after completion of recovery or any later date decided by this office in regard to the claim fallen into arrears.
- 241.3.2** In cases, where as per information given by the Pension Disbursing Authority, death took place prior to the expiry of date due for full recovery of demand, the amount of overpayment left unrealized will be got written off under the orders of the competent authority and item cleared. Where no information in regard to death is at all available, the

whole of the demand will be got written off by the competent authority and the item cleared from the book. If pensioner or claimant for Life Time Arrears appear at a later date, arrears of pension will be admitted only from the date from which pension is due after full recovery of demand or any other later date, decided by this office in regard to claim fallen into arrears Audit cards will be clearly endorsed to this effect while clearing the demand. The date upto which the recovery was supposed to be completed will be noted in the audit card indicating that no arrears prior to that date are to be allowed under any circumstances.

Disciplinary Aspect of Overpayment

242

In a case of overpayment coming to notice in which any civil Treasury Officer or Post Master or Paying Bank branch concerned is held responsible, the Pension Disbursing Authority will be requested to consider and intimate the disciplinary aspect of the case and will also be advised to take suitable action to avoid recurrence of such overpayments. If the reply from Pension Disbursing Authority or action taken by him is not considered satisfactory the matter will be reported to the State Government or Post Master General or Manager Link Bank Branch concerned for fixing share of responsibility and for taking suitable action. The debit raised on this account by the Pension Disbursing Authority concerned will be accepted. The submission of the case to the competent authority for orders where the overpayment is not challenged within 12 months should not be held up until the reply from the Pension Disbursing Authority or the State Government /Post Master General/Link Bank Branch about the disciplinary aspect of the case. In case this office is not satisfied with the action taken by the Pension Disbursing Authority or the State Government/ Post Master General/ Manager Link Bank Branch, in regard to the responsibility of Pension Disbursing Authority, the matter will be reported to the CGDA confidentially.

Overpayment of Pension Due to Error in Law

243

All cases of overpayment that may be due to an error in law, including those due to misinterpretation of rules and orders on the part of Defence Accounts Department, which under the orders in Regulations 95, Pension Regulation for the Army Part-II (1961), require Government orders, will be submitted to the Government of India through the Controller General of Defence Accounts. These reports will be submitted in duplicate and will give a complete explanation as possible of the whole case and state definitely the views in regard to the responsibility of the individual or individuals concerned, the action taken or proposed to be taken against such individuals to obviate a recurrence of the failure in question. The report, inter-alia should also indicate.

- (i) The date of discovery of overpayment
- (ii) The agency through which it was discovered.
- (iii) The circumstances in which it could not be discovered earlier
- (iv) The cause of delay, if any between the date of discovery and that of subsequent action
- (v) The authority for the grant of pension or revision thereof.

- 243.1** If manual delay takes place in completion of the case for submission to the Government of India, a précis of the correspondence on the subject should be submitted alongwith the report.
- 243.2** Cases in which the overpayment reveals any irregularity or serious failure of audit for which the staff of the Defence Accounts Department is responsible, a full report of the case shall be made by the PCDA (P) to the Controller General of Defence Accounts, who shall take such further action as may be necessary. These cases will be submitted to the competent authorities concerned for regularisation in the usual way.

Powers to Regularise Irrecoverable Amounts and waiving Audit objections

- 244** The PCDA(P) and the Officers of his establishment exercise in the matter of waiving audit objections and writing off irrecoverable amounts relating to the payment of pension, the same powers as are vested in the officers of Defence Accounts Department under Rule 177 Financial Regulations Part-I (Revised edition 1983)

CHAPTER VIII

Foreign Liability Pensioners

General

Imperial Pensioners

- 245** The Principal Controller of Defence Accounts (Pensions) acts as overseas pension paying agent, on behalf of the U.K. Government, in respect of U.K. pensioners residing in India, who are granted pensions etc. by various U.K. authorities/Departments.
- (a) Imperial pensioners are broadly divided into sub- classes viz. those granted pensions by-
- (i) The Pension Pay Master General, London.
 - (ii) The War Office or Chelsea, now designated as Army Pensions office, London.
 - (iii) The Department of Health and Social Security, London.
 - (iv) The Admiralty, London.
 - (v) The Air Ministry, London.
 - (vi) The Ministry of Overseas Development, London,
 - (vii) The Home Authorities other than the above Departments.
 - (viii) The National Insurance Benefits, London.
- (b) Certain individuals, who are not eligible for grant of pension etc. by any of the authorities mentioned in (a) above, are sanctioned grants from the Kings Fund.

Payment of Pensions

- 246** Detailed instructions for the guidance of Principal Controller of Defence Accounts (Pensions)'s office are laid down in the "Memorandum" for the guidance of the Ministry's Overseas Pensions paying Agent(in regard to the payment of pension sanctioned by the Department of Health and Social Security London) issued by the DHSS(formerly British Ministry of Pensions and National Insurance) which should be carefully followed.
- 247** Instructions for the payment of pensioners of Royal Hospital, Chelsea have been laid down in the "Hand Book of Instructions". When this Hand book does not indicate what action is to be taken in the Principal Controller of Defence Accounts (Pensions) Office, or the cases which are not covered by the orders in the hand Book, should be submitted for instructions to the Controller, Army Pension office, London or the War Office as the case may be.
- 248** The procedure for authorising payment of pensions arranged by the Principal Controller of Defence Accounts (Pensions) on behalf of U.K. Government will be as under:
- 248.1** **Disability Pension or any other benefit under National Insurance Benefits/Injury Act-(i)** - On receipt of instructions from the Department

of Health and Social Security, London or an application from the individual for Disability Pension, prescribed forms (MPB-207 & 214) will be forwarded to the individual with the request to intimate(1) the particulars of their disabilities for which the pension is claimed(2) details of any treatment/medical attendance obtained in respect of the disabilities and (3) particulars of their family members etc. On receipt of forms duly completed with other particulars, the cases will be forwarded to the Department of Health and Social Security, London for their consideration. That Department will then issue suitable instructions to this office to arrange for Medical Board on the individuals for the assessment of their disabilities. Accordingly Head Quarters of the area where the individual concerned resides will be requested to arrange for Medical Board on him. If travel is involved, the class of accommodation admissible should be specified for the guidance of the Head Quarters Area. The Medical Board proceedings MPB-228 OS MPC-230 etc. when received will be forwarded to the Department of Health and Social Security, London, together with the forms completed by the individuals as motioned above for the assessment of pension and allowances as admissible.

- 248.1.1** On receipt of the payment authority from the Department of Health and Social Security, London for the grant of Disability Pension in the Audit Cell, the same will be sent to the Grants(Commissioned Officers) Section for notification of the award in the Pension Payment Orders. The channel of payment will be the Treasury nearest to the place of residence of the pensioners unless the pensioner specifies a choice for any other Pension Disbursing Authority. The award will be notified in sterling. After the notification of the award in Pension Payment Orders by the Grants (Commissioned Officers) Section, the payment authority of the Department of Health and Social Security, London will be returned by that Section to the Audit Cell. Such authority will be kept in the personal case file of the pensioner as they would be required to be returned to the U.K. authorities when pension ceases to be payable.
- 248.1.2** Audit Section will note the award in the Audit Registers IAFA-331 maintained for the purpose, and at the same time, issue necessary instructions to the Pension Disbursing Authority concerned regarding the mode of payment and rate of exchange etc.
- 248.2** **Widow/Dependent Pension-** Widow/Dependant Pension is sanctioned by the authorities other than the Department of Health and Social Security, London.
- 248.2.1** On receipt of the authority for the grant of widow/dependant Pension in the Audit Cell the procedure laid down in Para 248.1 above will be followed for the notification of the award in the Pension Payment Orders, and issue of instructions to the Pension Disbursing Authority.

Allowances

- 249** The sanctions for education allowance and clothing allowance are not notified in the Pension Payment Orders. Such claims of pensioners will be pre-audited with reference to the instructions received from the U.K. Authorities and the payment will be authorised through the Pension

Disbursing Authority concerned by issue of payment authority duly embossed with payment authority seal. The authorization will be simultaneously noted in the Audit Register and payment will be audited with reference to that authorization.

- 249.1** Claims for Observation Allowance, Treatment Allowance, Subsistence Allowance etc. will be pre-audited and payments made in accordance with rates and instructions contained in the Memorandum for the guidance of the Overseas Pensions Agent (March 1966 edition)

Audit of Payments

- 250** Separate Audit Register in respect of each sanctioning authority will be maintained for noting the grants and auditing payments of pensions made.

- 250.1** Each category of pensioners has been assigned (allotted) a separate code number by the Department of Health and Social Security, London. The paid vouchers are also endorsed with that code No. These paid vouchers submitted by the Pension Disbursing Authority concerned are received through Accounts Section with Civil Inter Departmental Schedules. All such paid vouchers will be scrutinized to verify that they are susceptible of adjustment by the Audit Cell. After verification and adjustment of civil Inter Departmental Schedules etc., such vouchers will be sorted out according to code number. They will then be serially page-numbered and posted in a Register opened for the purpose. All such pension paid vouchers will then be audited cent percent with reference to entitlement of each pensioner as noted in the Audit Register. The payments in Rupees and Sterling are posted in the Audit Registers.

- 251** The points to be seen in the Audit of pension vouchers will be as under:-
- (i) The bills are in the prescribed forms and the certificate are completed and signed.
 - (ii) The name of the pensioner, rank, corps, or department as shown in the bill agree with that entered in the audit register.
 - (iii) The period of payment, the rate of pension, and the amount paid are correctly noted on the bill
 - (iv) The amount paid is in accordance with the sanction noted in the audit register and is correctly converted at the current rate of exchange
 - (v) British income tax is correctly recovered where a note thereof is given in the audit register
 - (vi) The child allowance has been paid upto date, the allowance is payable.
 - (vii) The bill is receipted by the pensioner and stamped where necessary.
 - (viii) The pay orders are signed by paying officer.
 - (ix) The life certificate duly completed on proper forms has been furnished as prescribed by the UK authorities.
 - (x) The authority in original issued for the payment of education allowance or other allowances is submitted in support of the payment.

- (xi) The payment is not time barred or sanction for waiving the time bar is quoted, where necessary.
- (xii) There is no gap in the payment of pension. If any gap period is noticed the Pension Disbursing Authority will be addressed about the same and the paid voucher or in the event of its being lost, a certificate of payment will be called for.

Casualty returns

- 252** Casualty returns in respect of pensioners of the Department of Health and Social security, London will be prepared every month on IAF (CDA) 670 and sent to Assistant Director of Audit, Defence Services (Pensions), Allahabad for check and certification. Similarly casualty returns in respect of pensioners paid by the Department other than the Department of Health and Social security London, will be prepared quarterly on AFD-414 and forwarded to the High Commission for India, in UK London.

Accounts

- 253.** These accounts are called outward London Account Current. Advance schedules of payments will be prepared on IAFA-635 in respect of payments made to pensioners of Department of Health and social security, London. Similarly advance schedules of payments in respect of pensioners of Department other than the Department of Health and social security will be prepared on IAFA-640. These advance schedules, will be prepared from the particulars already noted in the register referred to in Para 248 above. The total of these schedules will be agreed with amounts appearing in sectional compilation under code head 0/021/28 (charges). These advance schedules will then be forwarded to the CGDA New Delhi through Accounts Section in two batches on 12th and 20th of the month following that to which they relate.
- 254** On completion of audit of voucher pertaining to a month separate accounts for each Department viz. Department of Health and social security, War office Admiralty, Air ministry, Pay Master General, London, and Ministry of Overseas Development, will be prepared in the matter indicated below:
- (i) The payment made on behalf of the Department of the Health and Social Security, London will be in a summary statement of account on form MPF-283 which should be prepared in quadruplicate and forwarded to the Assistant Director of Audit (Defence Services) (Pensions), Allahabad together with the relevant pension paid vouchers, and the monthly casualty return. The Assistant Director of Audit (Defence Services) (Pensions), Allahabad will record on MPF-283 his certificate of audit on behalf of the Assistant Director of Audit (Defence Services) and return the statement of accounts on MPF-283 in duplicate together with the supporting documents to the audit section. This section will then forward the original copy of MPF-283 completed as above, direct to the High Commissioner for India in UK and the supporting vouchers after audit by the test audit authorities will be recorded in this office.

- (ii) The payment made on behalf of War Office, Admiralty, Air Ministry, Pay Master General and Ministry of Overseas Development, are included on separate abstracts of payments on IAFA-338 which is prepared in triplicate in respect of each department. Two copies of abstracts together with the pension paid vouchers will then be forwarded direct to the High Commissioner for India in UK.
- (iii) The total of the amounts shown in the summary statement of account on MPF-283 and in the abstract of payments on IAFA-338 should agree with the net amount earlier shown in the advance schedule sent to the CGDA through Accounts Section.

Failure to draw pension

- 255** A pensioner who neglects to draw his pension for four consecutive quarters of a year would be struck of the pension establishment and will not be re-admitted unless he satisfactorily accounts for such neglect. The cases of such pensioners together with the explanations will be referred to the authority who originally sanctioned the grant of pension to them. That authority at his discretion, will grant or withhold the arrears of pension or any portion thereof and the payment will be made accordingly.

Death of pensioner

- 256** On receipt of information about the death of pensioner, the Pension Disbursing Authority will be asked to stop payment of pension and intimate the date upto and for which pension was paid. He will also be asked to furnish the death report of the pensioner on the form AFO-1707. Such cases will then be reported to the authority in the UK who originally sanctioned the grant of pension to the pensioner alongwith the death certificate, and last payment certificate from the Pension Disbursing Authority. Life time arrears of pension if any, in respect of such pensioners will be authorised by the PCDA (P) for such payment by the Pension Disbursing Authority on receipt of instructions from the authority in UK.

Transfer of pension

- 257** When a pensioner desires to draw his / her pension from another Pension Disbursing Authority within India, such transfer may be effected by the Pension Disbursing Authority on receipt of pensioners request. While transferring the pension accounts to another Pension Disbursing Authority the transferer Pension Disbursing Authority will issue a last pension certificate on IAFA-383 in respect of widow/dependent pensioners and forward the duplicate copy of the last pension certificate to the PCDA (P).
- 257.1** When the pensioner desires to draw pension in UK or any other foreign country the payment of his pension in India will be stopped, and the Pension Disbursing Authority will be asked to prepare the last pension certificate of the pensioner and forward the same to the PCDA (P) alongwith the pension payment order and other documents. The PCDA

(P) will then prepare last pension certificate on MPF-481 (War Pensions) in respect of DHSS pensioners and forward the same to the DHSS London, which originally sanctioned the grant of pension. In the case of pensioners to whom the pensions are sanctioned by other UK Department the original authority will be returned to department concerned and the date up to and for which pension is paid in India will be indicated in the forwarding letter. The authority in UK will then arrange for payment of pension in the country of pensioner's choice.

Stoppage of pension for insolvency

- 258** Pensioners are not liable to stoppage of their pension for payment of their private debts. Should, however, a pensioner becomes insolvent, the case will be referred to the authority sanctioning the pension who may order a stoppage to be made from his pension under a decree of the Court.

Suspension of pension of convicted pensioner

- 259** Should it come to notice that a pensioner has been convicted of a criminal offence, or has rendered himself liable for forfeiture of pension under the terms of the Royal Warrant, a report of the matter will be made to the authority who sanctioned the pension and the payment of pension will be suspended until instructions are received there from. In the case of conviction whether with imprisonment or not, the report should be accompanied by a copy of the sentence passed by the convicting authority.

Agency charges

- 260** Agency charges @ 3% on the payments made in India are paid to the PCDA (P) in the capacity of Overseas Paying Agents. Credits for such Agency Charges initially received from our High Commission in the UK by the CDA (CC), Meerut who passes on the credit to this office through Military Exchange Accounts and are finally adjusted in the books of this office to Head Miscellaneous Receipt (0/014/22) under Major Head L II under section D Social and Development Services.

HKSRA Pensioners

- 261** The Hongkong and Singapore Royal Artillery Regiment was formed in the year 1891 and disbanded in 1946, Pensions, were awarded to ex member of the HKSRA under the auspices of the British Government who took responsibility for providing the funds for payment. The Army Pension Office (APO) Glasgo London, administers the scheme and pension are paid in the accordance with the provisions of Indian Army Pension Code.

The Indian authorities are responsible for paying out pension as authorised by Army Pension Office, Glasgo London. In order to recover the money paid out to pensioners half yearly reimbursement claims are submitted to the APO who are responsible for processing these claims. The Proforma for processing reimbursement claim is given as AT-F/28 at serial no. 25 of Annexure-c

CHAPTER IX

Payment of Relief to Pensioners/Family pensioners

GENERAL

262. Prior to 1.01.1973 ie. the date of implementation of Government orders on the recommendation of IIIrd CPC, there was no regular scheme for compensating pensioners for erosion in the real value of pensions due to increase in prices. During that period the price rise was considered to be a temporary phenomenon as the prices were expected to stabilize. Accordingly, the Government sanctioned compensation mainly to low paid pensioners in the form of temporary relief, who were likely to be more affected by the price rise.

262.1 The issue relating to protection of pension on account of possible increase in the cost of living was for the first time examined by the IIIrd CPC with a view to having proper pension structure for pensioners. Pursuant to Government decision on the recommendation of IIIrd CPC, all the future pensioners (irrespective of the fact that they were low paid or highly paid) were given relief wef 1.08.1973 appropriate to their pension at the rate of 5% of their pension subject to a minimum of Rs.5 p.m. and a maximum of Rs. 25/-p.m. for every 16 point rise in the 12 monthly average of the All India Working Class Consumer Price Index (1960-100). This scheme was modified with effect from 1.12.1980 when Government decided to give graded relief to pensioners for every 8 point increase in index average @ 2.5% of pension subject to a minimum of Rs.2.50 p.m. and a maximum of Rs 12.50 p.m.. It has also been decided that with effect from 1.02.1981 the monthly rate of aggregate relief payable in a case will be expressed in whole rupees. For this purpose the fraction of a rupee will be rounded off to the next higher rupee.

262.2 The Fourth CPC rationalized the scheme of DR to pensioners and related the same to the scheme of DA to serving employees. It recommended adoption of slabs for regulating DR to pensioners at 50% of the slabs prescribed for regulating DA to serving employees and calculation of DA/DR at the same percentage. As recommended by the IVth CPC the DR is payable twice a year as on 1st January and 1st July. The recommendations were implemented by the Government wef 1.07.1986.

262.3 In pursuance of the recommendations made by the Vth CPC, the Government have decided that the pensioners/family pensioners should be given Dearness Relief against price rise on the same scale as is being sanctioned for serving employees. In other words, they should receive the benefit of full neutralization of cost of living.

RATES OF T.I/AHI/AHR/RELIEF AND DEARNESS RELIEF

263. The rates of TI/AHI/AHR/Relief and Dearness Relief admissible to the pensioners as sanctioned by the Government from time to time are given in **Appendix-13**

Admissibility of Dearness Relief

- 264** For the purpose of payment of dearness relief, pension/family pension in the case of pre 1.1.1996 retirees/discharge and where family pension was sanctioned prior to 1.1.1996, means the consolidated pension or consolidated family pension as the case may be, effective from 1.1.1996.
- 264.1** In the case of pensioners who retire or are discharged from service on or after 1.1.1996 or where family pension is sanctioned for the first time on or after 1.1.1996, pension/ family pension, for the purpose of payment of dearness relief means basic pension/ basic family pension
- 264.2** Armed forces/Defence Civilian employee who had drawn lump sum amount in lieu of full pension on absorption in a PSU/Autonomous body and have become eligible to restoration of 43% (Commissioned Officers)/ 45% (Personnel Below Officer Rank) and one third (Defence Civilian) commuted portion of pension as well as revision/consolidation of the restored amount, will be entitled to payment of dearness relief on full pension i.e. the revised pension which the absorbee would have received on the date of restoration, had he not drawn lump-sum payment on absorption.
- 264.3** In the case of pensioners/family pensioners who are in receipt of more than one pension from one and the same PDA the dearness relief, where admissible, will be calculated on the total of all pensions taken together. If pension is drawn from different PDA's, the dearness relief will be worked out separately on individual pensions.
- 264.4** For the purpose of calculation of relief, the term pension shall mean the pension or compassionate allowance as authorised on retirement/discharge from service and does not include the pension equivalent of retirement gratuity but will be inclusive of commuted portion of pension if any.
- 264.5** Dearness relief will be admissible to Defence pensioners who have been awarded disability pension, whether permanent or temporary under Armed Forces Regulations.
- 264.6** Dearness relief will be admissible to a Government servant who has been awarded permanent or temporary disability pension under CCS (Extra-Ordinary Pension) Rules.
- 264.7** Whose family pension is shared by more than one widow, the amount of dearness relief admissible on family pension shall be divided in proportion of share of family pension
- 276.8** The Central Government pensioners employed as Extra Departmental Agents(ED Agents) in the P & T Department will continue to draw ad-hoc/graded relief on pension
- 264.9** Re-employed pensioners getting a consolidated amount in the form of pay, honorarium or fee during the period of reemployment, provided that the amount which the pensioner is thus in receipt of, does not include

any element of dearness allowance, will continue to draw dearness relief on pension.

- 264.10** Pensioners reemployed on daily wages will also be entitled to dearness relief on pension.
- 264.11** The relief on pension is admissible to Central Government pensioners who are drawing their pensions in India in rupees whether they are residing in India or outside India.
- 264.12** With effect from 18.7.1997, Dearness Relief is payable to those re-employed pensioners (Civilian Pensioners who held posts below Group A and Ex-servicemen who held posts below Commissioned Officers at the time of their retirement) , whose pay on re-employment, is to be fixed at the minimum of the pay scale of the post in which they are re-employed
- 264.13** With effect from 18.7.1997 Dearness Relief is payable to the family pensioners on their employment, at the rates applicable form time to time

Non-admissibility of Dearness Relief

- 265** Dearness relief is not payable on the following pensions
- 265.1** on special pension granted to blinded solders who are precluded from earning their livelihood on account of total or partial blindness caused as a result of their service
- 265.2** To the children who are granted children's allowance
- 265.3** on the monetary allowance attached to the gallantry awards
- 265.4** to Armed Forces Pensioners who retired prior to 10.9.1970 and those who retired on or after 10.9.1970 but before 1.1.1973 and were granted Ad-hoc Ex-gratia allowance with effect from 1.9.1984
- 265.5** on "personal pension" which was granted to those Armed Forces pensioners and civilian pensioner who retired between 31.3.1985 and 31.12.1985
- 265.6** on pension equivalent of retirement gratuity
- 265.7** during re-employment in a Department/Office of the Central Government or State Government but See Paras 185,192 and 193.
- 265.8** during employment/re-employment or permanent absorption in a Central Government or a State Government Company/Corporation/ Undertaking or Autonomous Body or in a Nationalized Bank including Reserve Bank of India and the State Bank of India or in a " Local Fund" but see Para 185,192 and 193
- 265.9** on fixed Medical Allowance of Rs. 100/- pm granted to pensioner/Family Pensioners with effect from 1.12.1997.

265.10 on Constant Attendance Allowance" where admissible to disability pensioners.

265.11 the unabsorbed portion of personal pension (unadjusted personal pension) where the amount of OTI is less than personal pension.

CHAPTER X

Spot Audit

- 266** "Spot Audit" means audit of Pension Payment Accounts in the office of Pension Disbursing Authority viz TO/DPDO/PSB as the case may be or any other Pension Paying Agency by the audit teams deputed by this office.

Objective of Spot Audit

- 267** Spot audit is conducted to ensure that the disbursement of pensionary entitlement are being made correctly to the proper person; the registers viz Pension Payment Orders register, check/ payment register etc have been maintained upto date on the prescribed format and Pension Payment Accounts are rendered regularly to this office by the due date.

Scope of Spot Audit

- 267.1** The scope of spot audit will be detailed audit of one months account for the period commencing from the last audit and it will be ensured that payment of each effective pensioner including change and wading items are audited and checked properly at all levels. Besides, it is ensured that a proper record of the payment of each pensioner and their movement from one Pension Disbursing Authority to another is maintained in the relevant register. It is also ensured that no payment is made in respect of one and the same person from more than one source.

Annual Target for Spot Audit

- 268** An annual target indicating the number of stations to be covered, the no of Pension Disbursing Authorities to be visited for spot audit and the number of pension payment accounts to be undertaken for audit in each Pension Disbursing Authority during a financial year should be drawn up in the beginning of the year and got approved by the PCDA(P)/CDA(P).
- 268.1** As far as possible all the Pension Paying Agencies at a station ie Treasury Offices/DPDOs and Public Sector Banks should be included in the target for spot audit by the audit team to be deputed by this office.
- 268.2** The mandays available for spot audit at a station and dates of move to that station by the audit party should also be indicated in the target report.
- 268.3** The correct number of pensioners can be determined with reference to pension payment vouchers selected for detailed audit and the total number of mandays available can be worked out with reference to the number of pensioners at that station.
- 268.4** The total number of audit teams including the names of auditors/clerks, which are scheduled to be deputed for spot audit at different stations, should also be reflected in the target.

Selection of Pension Disbursing Authorities for Spot Audit

- 269** The following guidelines should be followed in selecting the Pension Disbursing Authorities for spot audit.
- 269.1** The Pension Disbursing Authorities having comparatively larger number of pensioners on their establishment should be given preference.
- 269.2** The Pension Disbursing Authority where despite issue of several instructions and circulars, the quality of payment is not found satisfactory i.e. the disbursement of pension some times suffers from under payment and other times from overpayment may be included for spot audit. Such Pension Disbursing Authorities should also be included in the training programme as and when the training is organized in the office.
- 269.3** If it is found that the documentation of pension paid vouchers submitted to this office by some Pension Disbursing Authority is not upto the mark, that Pension Disbursing Authority should be selected for spot audit.
- 269.4** Pension Disbursing Authorities who fail to submit the pension payment accounts regularly may also be taken for spot audit.
- 269.5** Pension Disbursing Authorities against whom a large number of complaints relating to payments are being received from the pensioners should not be ignored for spot audit.
- 269.6** In selecting the Pension Disbursing Authority for spot audit it is worthwhile to note that the same Pension Disbursing Authority should not be selected repeatedly. The Pension Disbursing Authorities at other stations which have not been covered so far may be looked for.

Formation of Audit Party for Spot Audit

- 270** The size of the audit party should be determined keeping in view of the mandays involved in the audit of pension payment accounts of all the Pension Disbursing Authorities at a particular station.
- 270.1** The mandays will be worked out on the basis of 100 auditable pension payment accounts per auditor/clerk in a day.
- 270.2** The audit party will be selected on merit and will consist of not more than 5 auditors/clerks including 2 task holders and 3 from outside for a particular station.
- 270.3** The audit parties so constituted will be entered in the Movement Register and will be identified by allotment of party number which will be in running serial numbers. The party numbers will run in ascending serial order. Commencing from 1 and will run from year to year.

Preparatory Work for Spot Audit

- 271** GO (Audit) will select the month for detailed spot audit of pension payment vouchers by the Audit party
- 272** The Audit parties before proceeding will carry out the preparatory work such as general scrutiny of the pension payment accounts of the month selected by GO (Audits), page numbering of the account, marking of the first payment and noting down other abnormalities noticed during general scrutiny of the accounts.
- 273** The Audit party will carry with them,
- (i) one month Pension Payment Schedules/Vouchers, of the Pension Disbursing Authority concerned as selected by GO(Audits) for detailed scrutiny.
 - (ii) the details of Pension Payment Orders issued by PCDA(P)/CDA(AF)/PCDA(Navy) on a particular Treasury/ Pension Disbursing Authority following the month upto which audit was previously completed by the Audit parties.
 - (iii) the Rubber stamp of the name of AAO/SO(A) leading the Audit party.
 - (iv) printed letter head pad of this office if available for use on all the letters of objection statements etc.
- 273.1** Before proceeding for spot audit of a particular Pension Disbursing Authority all the audit cards pertaining to that Pension Disbursing Authority will be sorted out PS/TS number-wise and Pension Payment Order wise (in the case of Bank) and entered in the "Audit Card Index register". This Index Register will be taken by the spot audit team to the spot audit station where particulars of the audit cards noted in this Index Register will be verified with reference to the pensioners case files containing Pension Payment Orders and Check/Payment Register and discrepancies, if any, will be reconciled. Particulars in respect of pensioners whose cards are not available in the Main office and which were not noted in the Index Register before proceeding to the station of spot audit, will be noted down in the register with reference to the pensioners case files /Pension Payment Orders/Check/ Payment Registers.
- 273.2** The team will also carry the copies of casualties affecting payment of pensions such as sanction for payment of arrears, LTA, suspension of pension etc. issued since the last audit.
- 273.3** Government of India, Ministry of Finance Department of Expenditure letter no F.1(3)-EV/83 dated 22.10.1983 issued in implementation of the judgement of the Supreme Court containing ready reckoner for civilian pensioners who retired before 1.4.1979.
- 273.4** Government of India, Ministry of Defence letter no 1(4)/82/D (Pension/Services) dated 22.11.1983 and 3.12.1983 issued in implementation of the judgement of the Supreme Court containing ready reckoner for Defence pensioners who retired before 1.4.1979.

- 273.5** Copy of Government of India, Ministry of Defence letter No 1(4)/87-D(Pension/Service) dated 12.5.1987 containing Table of consolidated pension/Family Pension of pre-86 Defence pensioners.
- 273.6** Copy of Government of India, Ministry of PPG & pensions. Department of P & PW OM No 2/1/87 -PIC-1 dated 16.4.1987 containing table of consolidated pension/family pension of pre-86 civil pensioners.
- 273.7** Copy of Government of India, Ministry of Defence letters no 1(2)/92/D(Pension/Services) dated 16.3.1992, 1(3)/93/D (Pension/Services) dated 25.2.1994, No. PC to F.1(3)/93/D(Pension/Services) dated 27.3.1997 containing tables of OTI in respect of pre-86 Armed Forces Pensioners.
- 273.8** Copy of Government of India, Ministry of Defence letter no. 1(2)/97/D (Pension/Services) dated 24.11.1997 containing table of consolidated Pension/family pension in respect of Armed Forces Pre-96 Pensioners.
- 273.9** Copy of Government of India, Ministry of Defence order No. 1(2)/98/D(Pen/sers) dated 14th July 1998 for implementation of Government decisions on the recommendations of the fifth Central Pay Commission : revision of provision of pre-1986/pre-1996 pensioners/ordinary family pensioners belonging to Armed Forces Personnel Below Officer Rank (PBOR)
- 273.10** Spot Audit drill, outstanding demands, replies outstanding against objection raised by Test Audit / this office, latest circular / Government orders of general applicability to pensioners etc.

Drill For Spot Audit

- 274.** Before undertaking detailed audit of pension paid vouchers for one month, the Audit Team will ask the Pension Disbursing Authority for submission of following registers/ case files
- (i) Register of Pension Payment Orders
 - (ii) Register of Specimen Signature
 - (iii) Descriptive Rolls
 - (iv) Personal case files of pensioners
 - (v) Register of Annual Census of case files.
 - (vi) Central Identification Register
 - (vii) Check Register/ Payment Register
 - (viii) Register for watching restoration of commuted portion of pension
 - (ix) Demand Register
 - (x) Register of court cases.
 - (xi) TS/PS/HO number Register
 - (xii) Transfer in/ Transfer out Register
- 274.1** In spot audit of Defence Pension Disbursing Officers following additional registers/ informations will be taken up for review.
- (i) Register for watching refunds from banks
 - (ii) New Banking Scheme cases.
- 275** The team will verify whether the Pension Payment Orders on the basis of which the payments are being made by the Pension Disbursing Authority, are genuine and have actually been issued by the Pension Sanctioning Authorities and no payment is being made on the basis of Fake/Forged Pension Payment Order. This verification will be done by the team with reference to details of Pension Payment Orders issued since

last audit and brought by the team from the Main office. In case of doubt a confirmation may be obtained telegraphically from this office by giving complete details of the Pension Payment Orders.

- 275.1 A check list to be observed before acting on new Pension Payment Orders (including transferred in Pension Payment Orders) is given Para 301.
- 276 The entitlement portion of the check Register will be checked and authenticated with reference to the Pension Payment Orders and other payment authorities issued by the Pension Sanctioning Authorities to ensure that the entitlement is correct.
- 277 All revisions of pension carried out by the Pension Disbursing Authority with reference to Government Orders and instructions issued by the Principal Controller of Defence Accounts (Pensions), will be checked from the Pension Payment Orders/case files and entitlement entries authenticated in the Check Register.
- 278 While auditing the vouchers with reference to Check Register, the prescribed checks for audit of pension paid vouchers as laid down in Para 301 will also be observed.
- 279 The team will verify the amount paid as indicated in the schedule for the pension payment vouchers selected for detailed audit, with that entered in the check Register as also that payable as per authenticated payment entitlement entry to ensure that there is no variation in these entries.
- 280 The team will check the payment cage in the check Register in order to see that the payments have been correctly made from the month following the last audit to the month preceding the one in which the Treasury /Public Sector Bank/Defence Pension Disbursing Officer was visited.
- 281 All the change items and the payments for the month's selected for full audit will also be checked with reference to the check Register and relevant payment authorities issued by Pension Sanctioning Authorities.
- 282 In case of pensioners who have become non-effective since last audit, the last payment will be checked from death certificate.
- 283 while auditing payment, the team will prepare a list containing information about the month for which pension is last paid to the pensioner.
- 284 The TS/PS/HO number will be noted by the team from the TS/PS/HO registers or check /payment registers against the Pension Payment Orders issued on the Pension Disbursing Authority since last audit visit, details of which are carried by the audit party.
- 285 The audit party will collect details of all transfer in and transfer out cases from the office copies of Form-I and Form-II or Form D-I and D-II or from Transfer- in and Transfer out registers.

- 286 The audit team will ensure that proper audit enfacement is made on the vouchers and documents audited by them.
- 287 The audit parties will obtain lists of missing files/ Pension Payment Orders from the Pension Disbursing Authorities and place them under objection. The party will also prepare list of Pension Payment Orders which are not available with the Pension Disbursing Authorities and payments are being made without the Pension Payment Orders.
- 288 All the officers on temporary duty for spot audit will affix the rubber stamp of their name before their signature and will use printed letter head pad of this office, if available, on all the letters of objection statement.

Checks to be observed

Pension Payment Orders -- First Payment

- 289 Following checks are to be observed before making first payment on fresh Pension Payment Orders including transferred in Pension Payment Orders
- 289.1 Pension Payment Orders are either printed on computer on the computerized formats or are typed on the prescribed forms on type writer.
- 289.2 Name, code number and the signature of the officer signing the Pension Payment Orders should be verified with reference to the list of specimen signatures of the officers authorised to sign Pension Payment Orders during the particular calendar year in which the Pension Payment Order has been issued by the Pension Sanctioning Authority.
- 289.4 Before despatch to the Pension Disbursing Authority, the Pension Payment Order is embossed with uncoloured seal of the Pension Sanctioning Authority, which should also be verified.
- 289.5 The name of particular Pension Disbursing Authority is clearly mentioned in the Pension Payment Orders and if the Pension Disbursing Authority is a Public Sector Bank, name of the link branch, paying branch of the particular Public Sector Bank and the pensioner's saving bank account number are clearly mentioned.
- 289.6 Any Pension Payment Orders/Payment authority should not be transferred to any other Pension Disbursing Authority without verifying the genuineness of the Pension Payment Order in question with reference to above guidelines.
- 289.7 Any Pension Payment Order together with the pension account if transferred in from same other Pension Disbursing Authority without making the first payment of pension should not be acted upon until the checks mentioned above are fully exercised by the transferee Pension Disbursing Authority regarding genuineness of the Pension Payment Order

- 289.8** The payment on the basis of the Pension Payment Orders shall be authorised only when the Pension Disbursing Authority has satisfied himself that the Pension Payment Orders as well as the pensioner is genuine.
- 289.9** In case of any deficiency and doubt being noticed, the Pension Payment Orders should not be acted upon but the matter should immediately be reported to the Principal Controller of Defence Accounts (Pensions) , Allahabad for further instruction.
- 290** While conducting spot audit the following points will be seen by the audit team.

Pension Paid Vouchers

- 290.1** Pension payment vouchers have been prepared on the prescribed forms.
- 290.2** The Descriptive serial number/ Pension Payment Orders number shown in the Pension Payment Vouchers agree with that shown in the payment/check register.
- 290.3** Pension Disbursing Authority has initialed in the payment voucher in proof of payment.

Life Certificate

- 291** A life certificate has been furnished with the pension bill once in a year and in those cases also where the pension has been drawn through a representative i.e. scheduled bank on the authority of Power of Attorney executed in favour of the bank.
- 291.1** Where payment is made on the basis of life certificate, it is seen that the period of payment is covered under the period of certification.

Annual Identification of pensioners

- 292** It should be observed that the Pension Disbursing Authority have recorded identification of pensioner in the payment /check register to ensure genuineness of payment
- 292.1** During audit of payment of pension for the month of March paid on or after 1st April each year, it should be ensured that annual identification has been made and a certificate to this effect has been given by the Pension Disbursing Authorities at the end of schedule of payment rendered in April each year and in subsequent months in which the pensioner is paid for the first time after April.

Revision under Supreme Court Judgement

- 293** The pension has correctly been revised under the Government orders in pursuance of Supreme Court Judgment in respect of pensioners who retired prior to 1.4.1979 and the commuted portion of pension has been recovered correctly.

- 293.1** In cases where pension had not been revised in pursuance of Supreme Court decision, a list of such pensioners will be prepared and handed over to the Pension Disbursing Authority for taking up the case to Principal Controller of Defence Accounts (Pensions) for revision. The list of such pensioners will also be brought by the team to Main Office to watch finalisation of revision.

Government Decisions on the IV Central Pay Commission Recommendations

- 294** The pension of Pre-86 pensioners has been correctly fixed/consolidated with effect from 1.1.1986, consequent on implementation of Government decisions on the recommendation of IVth Central Pay Commission and that the amount commuted has been deducted from pension.

- 294.1** The following categories of pensioners are not eligible for consolidation of pension vide Government of India, Ministry of Defence letter number 1(4)/87/D (Pension/Services) dated 12.05.1987.

- (a) Gallantry Awards: Monetary allowance, attached to the award such as Param Vir Chakra Ashok Chakra etc.
- (b) UK/Burma/HKSRA pensioners.
- (c) KCIOs who have been sanctioned pension in Pound Sterling.
- (d) Pensioners in receipt of Compassionate Allowance, Guzara, Reservist Allowance or any other allowance on which relief is not payable.

- 295** The following categories of pensioners are not eligible for stepping up of pension to Rs. 375/-pm with effect from 1.1.1986.

- (a) State Forces pensioners in receipt of Ex-Gratia Pension Stipend, Guzara, Compassionate Family Pension (except Compassionate Family Pensioners of Hyderabad and Jodhpur State Force), Qadami, Siledar pension of Baroda State Forces, Compassionate Allowance, Life Allowance, Monetary Allowance, Compassionate pension, Ex-gratia Allowance from Compassionate Gratuity Fund.
- (b) Pensioners in receipt of Ex-gratia pension.
- (c) Pensioners in receipt of disability element of disability pension only
- (d) Pensioners in receipt of monetary allowances attached to gallantry decorations.
- (e) Children in receipt of children allowance /children education allowance.
- (f) Pensioners in receipt of sterling rates of pension convertible at prevalent official rate of exchange.
- (g) Parents of Commissioned Officers in receipt of dependant pension.
- (h) Blinded pensioners in receipt of only special pension.
- (i) Pensioners in receipt of two pensions i.e. first Military and second Central Government Department sanctioned prior to 1.1.1986. In such cases both the pensions will be consolidated in accordance with the provisions of Government of India, Ministry of PPG & Pensions, (Department of Pension and Pensioners welfare OM NO. 2/1/87- P & PW (PIC) dated 8.3.1988. If, however, the second Central civil pension has been granted after 1.1.1986 the military pension will be stepped upto Rs. 375/-pm with effect from 1.1.1986, if the same is less than Rs. 375/- pm.

- (j) Where Family Pensioners are in receipt of divided share of family pension.

One Time Increase (OTI) in Pension

- 296** One Time Increase (OTI) in pension is admitted to the Armed Forces pensioners who retired before 1.1.1986 and is payable with effect from 1.1.1992.
- 296.1** One Time Increase is payable at the rates contained in tables to Government of India Ministry of Defence letter number 1(2) 92/D (Pension/Services) dated 16.3.1992 and number 1(3) 93/D (Pension/Services) dated 25.2.1994 as amended by that Ministry letter number PC to F.1(3) 93/D (Pension/Services) dated 27.3.1997
- 296.2** Dearness Relief is admissible on One Time Increase.
- 296.3** So long as a pensioner is re-employed he will have no title to One Time Increase
- 296.4** Pensioners who were re-employed in Department/Office of the Central or State Government or in a Central Government or State Government Company / Corporation/Undertaking or an Autonomous Body or in a Nationalised Bank including Reserve Bank of India and State Bank of India or in a Local Body, will be entitled to One Time Increase provided the total period of reemployment in more than one spell either in the same office/ organisation, or in more than one office/organisation, is less than 10 years. The amount of OTI will be reduced by 10% for each year of re-employed service.
- 297** The following categories of pensioners are excluded from the title to One Time Increase
- (i) Pensioners in receipt of only the disability element of disability pension.
 - (ii) HKSRA/UK pensioners.
 - (iii) Reservist pensioners.
 - (iv) Persons in receipt of Compassionate allowance, Guzara, Reservist allowance or any other allowance on which dearness relief is not admissible.
 - (v) Persons in receipt of only Monetary Allowance attached to the Gallantry awards such as Param Vir Chakra, Ashok Chakra etc. but not in receipt of Service/Retiring Pension/Service Element of Disability Pension or War Injury Pension.
 - (vi) Pensioners who have earned a second Retiring /Superannuation/Service pension in addition to their military pension
 - (vii) Pensioners who are re-employed for a period more than 10 years
 - (viii) Pensioners who got their pension commuted 100% due to absorption in the Central /State Public Sector Undertakings/Enterprises and Autonomous Bodies.
 - (ix) KCIOs

- 298** One Time Increase, if any, due on 31.12.1995 has been included in the basic pension for consolidation purposes with effect from 1.1.1996. As such One Time Increase is not admissible as a separate element with effect from 1.1.1996. Any amount of One Time Increase and Dearness Relief thereon, if paid as a separate element from 1.1.1996 will be recovered from the arrears becoming due on consolidation of pension/family pension as per the provisions laid down in Para 4.1.1 and Para 4.4 of Government of India, Ministry of Defence letter No. 1(2)/97/D (Pension/Services) dated 24.11.1997

Interim Relief on Pension

- 299** Interim Relief to central Government pensioners/family pensioners including Armed Forces Pensioners has been admitted at the rate of Rs.50/-pm and in addition at 10% of basic pension/family pension subject to minimum of Rs. 50/- pm with effect from 1.4.1995 and further at 10% of basic pension/Family Pension subject to a minimum of Rs. 100/- pm with effect from 1.4.1996.
- 299.1** Interim Relief is payable on basic pension only. Basic pension is inclusive of commuted portion of pension.
- 299.2** No Dearness Relief is payable on Interim Relief.
- 299.3** Interim Relief is also payable on One Time Increase
- 299.4** Interim Relief will not be admissible during the period of re-employment.
- 299.5** In case of pensioners in receipt of more than one pension, the Interim Relief will be calculated on the total of all pensions taken together.

Government Decisions on the Vth CPC Recommendations Consolidation of Pension

- 300** All the Pension Disbursing Authorities have been authorised to consolidate pension with effect from 1.1.1996 in respect of Pre-1996 pensioners who were on the effective strength of the Pension Disbursing Authority on 1.1.1996 and pay Revised Consolidated Pension (RCP) with effect from 1.1.1996 in accordance with Government decision on the recommendations of V Central Pay Commission.
- 300.1** During spot audit of Pension Payment Accounts, the Audit Team will check the amount of consolidated pension payable as on 1.1.1996, keeping in mind the following points as laid down in the Government of India, Ministry of PPG & Pension, Department of P&PW OM NO 45/86/97-P&PW(A)-Part-II dated 27.10.1997 and Ministry of Defence letter No 1(2) /97/ D (Pension/Service) dated 24.11.1997.
- 300.2** As per the provisions of Government letter dated 27.10.1997, the benefit will be applicable to all civil pensioners/family pensioners who are governed by to CCS(P) Rules, 1972. These orders are equally applicable to Defence civilian pensioners including pensioners of DAD, GREF, Coast Guard, NCC Whole Time Commissioned Officers, MNS(local), Departmental Canteens and Statutory Canteens.

300.3 As per the provisions of Government letter dated 24.11.1997, benefit will be admissible to all the Armed Forces pensioners /family pensioners of the three services/State Forces and various other orders issued from time to time.

300.4 The provisions of Government dated 24.11.1997, however, do not apply to the following categories of pensioners.

- (a) Gallantry awards- Monetary Allowance attached to the award such as Param Vir Chakra, Ashok Chakra etc.
- (b) U.K./HKS RA Pensioners
- (c) KCIOs who are in receipt of pension in pound sterling as on 1.1.1996
- (d) Pensioners in receipt of compassionate Allowance, Guzara, Reservist Allowance or any other allowance on which Dearness Relief is not admissible
- (e) Ex-gratia Family Pension of Rs. 150/-pm to the families deceased Reservists covered by Government of India, Ministry of Defence letter no 1(7)/97/D (Pension/Service) dated 30.03.1992
- (f) Persons in receipt of only disability element of disability pension.
- (g) Artificers, Non-Combatants (enrolled) of the Corps of EME drawing ex-gratia pension of Rs. 283/pm and Rs.750/-pm as ex-gratia payment to the eligible members of deceased's family of this category with effect from 1.1.1992.

300.5 The pension/family pension of existing pre-1996 pensioners /family pensioners will be consolidated with effect from 1.1.1996 by adding together.

- (i) The existing pension, disability pension(service element and disability element) including One Time Increase if any, family pension as defined in Government orders.
- (ii) Dearness Relief upto CPI 1510 i.e. @ 148%, 111% and 96% of existing pension as admissible on 1.1.1996
- (iii) Interim Relief-I
- (iv) Interim Relief-II
- (v) Fitment weightage @40% of existing pension/family pension i.e of (i) above.

Note- 1: Where the amount of fitment weightage works out in fraction of a rupee, it will be rounded off to the nearest higher rupee.

Note-2 Disability Pension will be consolidated after taking into account both the elements i.e. service and disability element as per conditions laid down in Para 3(b) of the Government letter dated 24.11.1997 and Note 2 below Para 4.1.1 of this office circular no Grants/Tech/0162-III dated 23.12.1997.

300.6 The total of above element will be regarded as consolidated pension/family pension payable with effect from 1.1.1996. This consolidated pension will be treated as basic pension for the purpose of future grant of dearness relief on pension. Since the consolidated pension will be inclusive of commuted portion of pension, if any, the commuted portion of pension will be deducted from the said amount while making monthly disbursements.

- 301** The following elements will continue to be paid as a separate element in addition to the pension consolidated as above. These elements will not be taken into account for the purpose of consolidation as well as for applying minimum limit of Rs. 1275/-pm to the pension/family pension.

- (i) Personal Pension(PP) or Unabsorbed Personal Pension (UPP) if any admissible to those who retired between 1.4.1985 and 31.12.1985
- (ii) Ad-hoc ex-gratia payment to Armed Forces Pensioners who retired prior to 1.1.1973
- (iii) Monetary allowance attached to gallantry awards as Param Vir Chakra, Ashok Chakra etc.
- (iv) Constant Attendance Allowance where admissible.

Dearness relief

- 302** Dearness relief is payable in pursuance of Government decision on the recommendations of Vth CPC to Central Government pensioners/family pensioners to compensate them for the rise in the cost of living beyond average Consumer Price Index 306.33(as on 1.1.1996, as against average CPI 1510) with effect from 1.07.1996 and thereafter as sanctioned by the Government from time to time at the uniform rate as indicated in **Appendix-13**.

- 302.1** Payment of dearness relief involving a fraction of a rupee shall be rounded off to the next higher rupee.

- 302.2** Other provisions governing grant of dearness relief to pensioner such as regulation of dearness relief during employment/ reemployment, regulation of dearness relief where more than one pension is drawn etc. will remain unchanged.

- 302.3** The entitlement of Dearness Relief is subject to adjustment of dearness relief already paid with effect from 1.7.1996 and 1.1.1997 onwards at old pattern.

- 303** **Interim Relief-III-** Sanctioned with effect from 1.4.1996 at 10% of pension/family pension subject to minimum of Rs. 100/- pm will be recovered from arrears of consolidated pension /family pension.

Arrears on Account of Consolidation

- 304** Arrears on account of consolidation of pension would be paid in cash with the stipulation that where the amount of arrears is less than Rs. 5000/- it should be paid in one installment and where it is in excess of Rs. 5000/-, it should be paid in two installments i.e in the first installment the payment should be restricted to Rs. 5000/- plus fifty percent of the balance amount of arrears.

- 304.1** Where a pre-1996 pensioner was alive on 1.1.1996 but died on or after 1.1.1996, in such cases, life time arrears (LTA) will be paid to the person to whom LTA of pension has already been made. Before making payment of arrears, each Pension Disbursing Authority will prepare Annexure-II as laid down in Government of India Ministry of Defence letter no.

1(2)/97/D (Pension/Services) dated 24.11.1997, in triplicate and triplicate copy of the same will be recorded in the case files of the pensioner. It will be seen that necessary endorsement has also been made in the Check Register/Payment Register maintained by the Pension Disbursing Authority. Where the Annexure-II have not been sent by the Pension Disbursing Authority to this office, the same will be collected by the Audit parties for submission to Audit Cell of Audit Complex for necessary action.

- 304.2** During the spot audit, the team will check payment entitlement and correctness of the same as per the above provisions. Audit objection/rectification will be carried out where required and brought to the notice of the Pension Disbursing Authority.

Recovery of Overpayment

- 305** Audit team will see that where any overpayment is in process of recovery of the amount still due for recovery, the same has been recovered/adjusted in lump sum against the arrears payable.

General points of Spot Audit

- 306** General points of audit are given as under

Check Register

- 306.1** It will be seen that name of the pensioner, regimental No and rank of the pensioner have correctly been recorded in the Check Register.
- 306.2** PC/Pension Payment Orders No, TS/PS number of the pensioners have correctly been recorded in the Calculation Sheet/Check Register.
- 306.3** Rates of pension has been correctly recorded with reference to the latest PPO/Corr. Pension Payment Orders issued by the Pension sanctioning Authority
- 306.4** The rates of TI/AHI/AHR/Relief/Dearness Relief etc. have been correctly noted and these elements have not been paid to the pensioners who are not eligible for the same.

Pension Paid Vouchers

- 307** The particulars of pensioners i.e. rank, name, regimental number, Corps, unit and TS/PS/HO number agree with that given in the check register/payment register.
- 307.1** Rates of pension/Dearness Relief etc. shown in the vouchers are correct.
- 307.2** Period of payment is within the period of grant
- 307.3** Dearness Relief is admissible for the period of payment with specific reference to the employment/re-employment if any.
- 307.4** Demand, if any, has been recovered

- 307.5** Income Tax, where recoverable, has been recovered except that no deduction of Income Tax is to be made from family pension at source under section 192 of Income Tax Act.
- 307.6** The amount has been correctly worked out after taking into consideration points as mentioned in Paras 314.1 to 314.5 above
- 307.7** Net amount has been rounded off to the nearest rupee.
- 307.8** Revenue stamp has been affixed, wherever required.
- 307.9** Thumb impressions have been attested by another person or some responsible person.

Commutation of pension

- 308** In cases of payment of commuted value of pension as a result of medical examination, it will be seen that Form 'C' has been sent in support of payment and the word verified together with the date of payment has been recorded on the form.
- 308.1** Date of restoration of commuted portion of pension has been recorded on the body of Pension Payment Orders as well as in the Check /Payment Register.
- 308.2** The payment of dearness relief has been allowed on full pension (i.e before commutation) alongwith the payment of reduced pension from the date of reduction in pension due to commutation.
- 308.3** In the case of Defence pensioners who had drawn lump sum payment in lieu of full pension consequent on permanent absorption in a Public Sector Undertaking/Autonomous Bodies and have become entitled to restoration of admissible commuted portion of pension (admissible portion of pension to be commuted in the case of Commissioned Officers is 43%, Personnel Below Officer Rank is 45% and Defence civilian pensioners is 33%& 40% for Post-96 retirees) Dearness Relief has been allowed on full pension (ie. before commutation) alongwith the payment of revised restored amount of commuted portion of pension.

Ad-hoc Ex.gratia

- 309** The rate of ad-hoc ex-gratia admissible to Armed Forces Pensioners who retired before 1.1.1973 is correct and the same has not been allowed to those who are not eligible for the same.
- 309.1** The amount of Ad-hoc Ex-gratia has not been taken account while consolidating /revising pension with effect from 1.1.1986 and 1.1.1996.
- 309.2** Ad-hoc ex-gratia payment where admissible is paid during the period of re-employment.

Gallantry Award

- 310** Gallantry awards have been paid at the rates as notified in the Pension Payment Orders
- 310.1** No Dearness Relief has been paid on the amount of gallantry awards.
- 310.2** No recovery of Income Tax has been made from the amount of Gallantry Awards.

Medical Allowance

- 311** It will be seen that the fixed medical allowance of Rs. 100/- pm has been paid to the Defence civilian pensioners on furnishing an annual undertaking that they are residing in areas not covered by Central Government Health Scheme
- 311.1** Medical allowance of Rs. 100/-pm has been paid to the Armed Forces Pensioners who opt for medical allowance and give an undertaking that they are entitled to medical facilities in Armed Forces Hospital/ MI Room but are residing in area where no such medical facilities are available.
- 311.2** Armed Forces Pensioners except Gorkha pensioners domiciled in Nepal who retire with effect from 1.4.2003 are compulsorily governed by the provision of Ex-servicemen Contributory Health Scheme (ECHS) for medical facilities would forfeit medical allowance. It will be seen that medical allowance if admitted to them on or after 1.4.2003 is recovered in full.
- 323.3** Armed Forces Pensioners who have already retired before 1.4.2003 can become members of the scheme by making one time contribution. Such pensioners also will not be eligible for the medical allowance of Rs.100/-pm.

Disability Pension

- 312** The Disability Pension has correctly been revised with effect from 1.1.1986 in terms of Government of India , Ministry of Defence letter number 1(4)/87/D (Pension/Services) dated 27.7.1987.
- 312.1** The disability element is revised with effect from 1.1.1986 in accordance with the amount mentioned in Annexure 'C' to Government of India, Ministry of Defence letter number 1(4)/87/D (Pension/Services) dated 27.7.1987 received from Record office concerned duly authenticated by SAO / AO (P). Where Annexure-'C' has not been received, the disability element will continue to be paid at old rate and the Pension Disbursing Authority will be asked to obtain the same from the Record Office concerned.
- 312.2** The service element of Disability Pension has not been revised with effect from 1.1.1986 after taking into account both the elements of Disability Pension. Further, where the Disability Pension has been revised under the supreme Court decision, the revised rate, which is inclusive of both the elements, is not taken into account while revising service element of Disability Pension with effect from 1.1.1986.

Benefit of Hony rank of Naib Subedar

- 313** The benefit of grant of Honorary Rank of Naib Subedar to Havildar has been allowed as notified in Pension Payment Orders only. Havildars who are granted honorary rank of Naib Subedar on retirement are entitled to an additional pension at the rate prescribed from time to time. The rate of additional pension was revised from Rs. 45/- p.m. to Rs. 100/- p.m. w.e.f. 01.10.1991. However, those who retired between 1.1.1986 and 30.9.1991 have been allowed consolidation of pension w.e.f. 1.1.1996 after taking into account the additional pension of Rs. 100/- p.m. in lieu of Rs. 45/- p.m.

Family Pension

- 314** In cases where family pension has been notified jointly alongwith the service pension, it will be ensured that the revised rates of family pension has been endorsed in the Pension Payment Orders/Check/Payment Register in terms of Government of India, Ministry of Defence letter number 1(4)/87/D (Pension/Services) dated 12.5.1987.
- 314.1** In case of female pensioner a declaration of widowhood certificate/non-marriage certificate has been obtained and is kept on record.
- 314.2** In case of division of family pension a certificate to the effect that original recipient is still alive and eligible for his/her share of family pension, has been furnished.
- 314.3** In case of re-marriage of widow (Special & Liberalised Family Pension) with the real brother of deceased's husband born of the same parent, a certificate to that effect duly attested by the Armed Forces Pensioners has been furnished in support of payments.
- 314.4** In case of daughter granted children Allowance, a certificate of non-marriage has been furnished if she is above the age of 16 years or so as per the instructions notified in the Pension Payment Orders and the certificate has been attested by two Armed Forces Pensioners.
- 314.5** In pursuance of implementation of Government decision on the recommendations of V Central Pay Commission regarding pensionary benefits for the Armed Forces Officers and Personnel Below Officer Rank including civilians in Defence, retiring, dying in harness on or after 1.1.1996, the definition of 'family' for the purpose of grant of family pension shall also include,
- (a) son/daughter including widowed/divorced daughter till he/she attains the age of 25 years or upto the date of his/her marriage/re-marriage whichever is earlier and
 - (b) Parents who are wholly dependant on the Central Government servants including Armed Forces Personnel, when he/she was alive provided the deceased employee has left behind neither a widow nor a child.
- Note:** Admissibility of family pension to parents and widowed /divorced daughters, will be effective from 1.1.1998, subject to fulfillment of other usual conditions.
- 314.6** In case the eligible child is physically or mentally handicapped and is unable to earn a livelihood, the Ordinary Family Pension would be admissible for life to such a child subject to the condition that the person receiving the family pension as guardian of such child shall produce every three years a certificate from a medical officer not below the rank of a Civil Surgeon to the effect that he or she continues to suffer from disorder or disability of mind or continues to be physically crippled or disabled.

Second Pension

- 315** Full particulars of second pension, if any, are furnished and with reference to these particulars, the continuance or otherwise of pension will be determined.

Minimum Pension/Family Pension

- 316** In case pension consolidated in terms of Government decision on the V Central Pay Commission recommendation falls below Rs. 1275/- pm the same will be stepped up to Rs. 1275/-pm

Pensioners in Receipt of More than One Pension

- 317** Where the pensioners are in receipt of more than one pension, the floor ceiling of Rs. 1275/- pm will apply to the total of all pensions taken together subject to the condition that the floor ceiling of Rs. 1275/- pm will not apply in cases where a pensioner is in receipt of military and civil pension both separately. In such cases both the pensions, if below Rs. 1275/- will be stepped up to Rs. 1275/-pm separately under the respective rules.

Employed/Re-employed Pensioners/ Family Pensioners

- 318** Full particulars of re-employment have been furnished by the re-employed pensioners. In the fresh cases of re-employment, necessary action to intimate the particulars of pensioners to the re-employing authorities and audit officer is taken.
- 318.1** In cases where pension is required to be suspended on re-employment, it should be seen that no payment has been made from the date of re-employment.
- 318.2** In the case of re-employed pensioner where commuted value has been drawn Pay Audit Officer is advised to endorse recovery of monthly rate of pension for which capitalized sum has been drawn.
- 318.3** Reemployed pensioners are not entitled to Dearness Relief under extant orders. In their cases notional dearness relief which would have been admissible to them but for their employment/re-employment as on 1.1.1996 will be taken into account for consolidation of pension as if they were drawing the dearness relief on 31.12.1995. Revised rate of dearness relief is not payable to them during the period of employment/reemployment.
- 318.4** Dearness Relief is payable during the period of reemployment with effect from 18.7.1997 in the case of those civilian pensioners who held posts below Group 'A' and those ex-servicemen who held posts below the rank of Commissioned Officers at the time of retirement provided that their pay is fixed at the minimum of the pay scale of the post in which they are re-employed.

318.5 For this purpose the re-employing authorities viz Central Government, Corporation /Company/Body/Bank etc. employing a Central Government pensioner shall be required to issue a certificate indicating the following.

- (i) the re-employed pensioner retired from a civil or military post in the Central Government and was holding a post not included in the list of officers classified as Group 'A' or a post below the rank of Commissioned Officer in the armed forces
- (ii) The entire amount of pension sanctioned by the Government was ignored in fixing the pay on reemployment i.e. no part of the pension was taken into account in such fixation of pay in the pay-scale of the post in which the Central Government Servant retired/ retiree officer was re-employed/ absorbed.
- (iii) The pay of the re-employed/ absorbee was/is fixed at the minimum of the pay scale of the post in which he had/has been re-employed after his retirement from the Central Government .

318.6 It shall be ensured by the audit team that the above certificate has been submitted by the re-employed pensioners before the dearness relief is released on pension to them by the pension disbursing Authority.

318.7 Dearness Relief is admissible on the family pension with effect from 18.7.1997 at the appropriate rates applicable from time to time to the employed family pensioners.

Civilian and Armed Forces Personnel Permanently absorbed in PSU/ Autonomous Body

319 Where the Government servants/Armed Forces Personnel on permanent absorption in a PSU/Autonomous body continue to draw pension separately from the Government , the pension of such absorbees will be updated with effect from 1.1.1996

319.1 Those who are in receipt of onetime lump sum payment equal to 100% of their pension and have become entitled to restoration of (1/3, 45% and 43% for Defence civilian, Personnel Below Officer Rank Commissioned Officers respectively) pensioner, will be entitled to payment of revised restored amount of commuted portion of pension plus dearness relief on full pension (before commutation) with effect from 1.1.1996 or after expiry of 15 years period from the date of commutation whichever is later.

319.2 Where the terms of absorption permit family pension under the CCS (P) Rules, 1972, the family pension will be updated with effect from 1.1.1996 in terms of existing Government orders.

Life Time Arrear (LTA) Payments

320 In the case of Life Time Arrears payment the following points will be observed by the audit party:-

- (i) Payment has been made to the nominee as per nomination certificate/ legal heir(s)

- (ii) In case there is no nomination or the nomination made does not subsist, the payment has been made to the heir approved by the competent legal authority
- (iii) All documents viz pension certificate, Descriptive Roll, certificate of heir ship, declaration of heir-ship, declaration of non re-employment etc. have been received in support of payment
- (iv) Indemnity Bond, Where necessary, have been executed and the Pension Payment Orders certificate to the effect that the same has been got executed and kept on record, will also be looked for.
- (v) In cases of payment of arrears/Life Time Arrears made, the original letter of authority issued by Principal Controller of Defence Accounts (Pensions) Allahabad has been sent by the Pension Disbursing Authority in support of the payment.

Payment By Money Order

- 321** In cases of payment by Money Order, a certificate from the Pension Paying Officer to the effect that all payments made in the previous months have been paid to the proper persons and that Money order receipts have been obtained and recorded, should be looked for.

Classification of Charges

- 322** It will be seen by the Audit party that the charge has been correctly classified. The wrong debits if any detected has been worked out and brought to the notice of Pension Disbursing Authorities to adjust the same correctly in future and total excess amount so worked out, debited to Defence Accounts may be got restored in consultation with the Accounts Section of this office.

Audit Objections and Observations

- 323** All irregularities/overpayments noticed during spot audit of entitlement of pension of the different categories of pensioners will be brought to the notice of the Pension Disbursing Authority concerned in writing and it will be ensured that the demand is got noted in the check/Payment register or any other documents maintained to watch recovery and suitable action is taken by the Pension Disbursing Authority for watching recovery.
- 323.1** At the end of spot audit of a particular Pension Disbursing Authority the audit party will prepare category-wise lists of observations/objections noticed during the course of audit and hand over the same to the Pension Disbursing Authority in writing over the seal and signature of the leader of the party for necessary action.
- 323.2** A list of common observations /objections together with a standard memo form is given as **Appendix -14**.
- 324** On reporting back to main office a completion report will be submitted by the party leader on the proforma **ATF-29 at serial no. 26 of Annexure C** devised for the purpose, within a period of one week.

- 324.1** On return back to the Main office, after spot audit, duplicate audit cards will be prepared and recorded by the task holder of audit cell concerned for conducting conventional audit from the month following the month upto which spot audit has been carried out.
- 324.2** If during the spot audit it is found that the state of accounts and documentation of the PDA audited is not satisfactory, a report will be made to next of head of office concerned. For example ZO and CDA (PD) in case of DPDO, Regional Manager of PSB in cases of PSBs and Director of Treasuries in cases of Treasuries etc.

CHAPTER XI

Miscellaneous Advance of pension

- 325.** Advance of pension permissible under Regulation 37 Pension Regulations for the Army Part-II (1961) to Service Personnel Below officer rank will be notified in Pension Payment Orders and will consequently be noted in the Pension Audit Cards. This will be recovered in full as the pension falls due. In the case of death before liquidation of the advance, any irrecoverable amount being dealt with under Regulation 95 Pension Regulations for the Army Part-II (1961)
- 326.** Advance of pension is also sanctioned to destitute service personnel below officer rank, including State Force pensioners), who visit this office in connection with the sanction of their pension/arrear of pension not drawn for over twelve months, subject to the following conditions:
- (i) Advance will be sanctioned only in case in which arrears of pension to that extent are clearly payable to the pensioner. The payment will be made after the individual's identity and bonafides have been established.
 - (ii) Advance will be sanctioned only to those pensioners who are, in the opinion of the CDA (P)/ PCDA (P) in a destitute condition and are in immediate need of financial help.
 - (iii) The advance will be sanctioned under the personal orders of the CDA (P)/PCDA (P) in each case and will be an amount which is considered to be absolutely essential for the immediate relief of the pensioner and will be in no case exceed Rs. 250/-
 - (iv) The advance paid will be noted in the pension certificate and noted in the Master set of Pension Payment Order and audit card for eventual recovery by the Pension Disbursing Authority from the arrears of pension due to the pensioner and the fact of recovery watched in audit.
- 327.** **Procedure of authorisation:** When a pensioner visits this office and requests for the payment of an advance of pension, he/she should at first be identified very carefully with reference to the documents either produced by him/her or already available in the office and also be questioning him/her about regimental number, rank, unit or corps etc. After the Officer-in-Charge, has fully satisfied himself regarding the identity and bonafides of the pensioner and considers it a deserving case of payment of advance, he should bring the pensioner before the CDA(P)/PCDA(P) through the Group Officer and JCDA, for his personal orders as to whether the advance should be paid and if so to what extent. In case the payment of advance is approved, a cheque for amount will be drawn in the usual manner and the amount paid to the pensioner. Necessary entries of the amount paid to the pensioner will be made in the pension certificate of the pensioner under the dated signature of the Officer-in-Charge. If the advance is paid by Grants section, they will inform the audit section concerned and obtain their acknowledgement. The audit section will enter the amount in their demand register when actually paid by them or when an intimation is received from the Grants/States section, as the case may be. Intimation for recovery of the

advance shall be simultaneously sent to the Pension Disbursing Authority by the paying section for keeping a note against the name of the pensioner in the check register, for recovering the same when he next appears to draw his pension and for intimating to the concerned audit section the particulars month's account in which the recovery will be found effected. The demand will be cleared only after actual verification of the recovery from the relevant Pension Payment Schedule/Pension Journal by the Audit section concerned.

- 327.1** The amount advanced will be charged to the relevant non-effective Head of account.
- 327.2** As soon as an advance is paid, an intimation should be sent to the Audit co-ordination section by the Audit/Grants section concerned for keeping a record of such advances in a register **(ATR-26) at Sl No. 27 of Annexure B**, maintained by that section.
- 328.** Should a pensioner, who was granted gratuity in the first instance be subsequently admitted to pension the gratuity already paid and required to be recovered as notified in Pension Payment Orders concerned, will be recovered from the first issue of his pension. When the gratuity paid is in excess of the arrears of pension, no payment of pension will be made until the gratuity is fully recovered.

Procedure for Authorisation, Transfer and Drawal of Pension

- 329** The procedure for authorization of payment of pensionary awards is as under:-

If the Pension is desired in India

- 329.1** The original copy of Pension Payment Order and/or any corrigendum PPO thereto, in the case of Commissioned Officers is issued in each case by the Grants-1 (Military) Section of Principal Controller of Defence Accounts (Pensions), Allahabad for Army Officers/ PCDA (Navy) Mumbai for Naval Officers/CDA(AF) New Delhi for Air Force Officers direct to the Pension Disbursing Authority/PSB Link Branch (for eventual transmission to Paying Branch), where the pension, gratuity, commuted value of pension or any other allowance is desired to be drawn by the pensioner and the pensioner is informed simultaneously of the pensionary award sanctioned.
- 329.2** The original copy of Pension Payment Order in the case of Personnel Below Officer Rank is issued in each case by the Grants (OR) Section of Principal Controller of Defence Accounts (Pensions) Allahabad for Army Personnel Below Officer Rank/PCDA (Navy) Mumbai for Naval Personnel Below Officer Rank/CDA(AF), New Delhi for Air Force Personnel Below Officer Rank to the Pension Disbursing Authority/Public Sector Bank Link Branch for eventual transmission to Paying Branch through the Record Offices of Army Units/Corps/Bureau of Sailors Cheeta Camp, Mankhurd Mumbai/Air Force Records office, Subroto Park New Delhi, as the case may be under intimation to the pensioner. Corrigendum Pension Payment Order if any, to the original Pension Payment Orders is

issued direct to the Pension Disbursing Authority under intimation to the pensioner.

- 329.3** The original copy of Pension Payment Orders and/or any Corrigendum Pension Payment Order thereto in the case of Defence Civilian employees is issued by the Grants-1 Civil Section to the Pension Disbursing Authority/ PSB Link Branch for onward transmission to Paying Branch through the Head of Office concerned under intimation to the pensioner.
- 329.4** The award of pension, gratuity and dearness relief together with the award of family pension award commuted value of pension, where applicable is notified jointly in the same Pension Payment Order.
- 330.** Duplicate copy (CH Copy) of Pension Payment Order in respect of all classes of pensioners is received in the card Holder section of Audits on the basis of which audit card is prepared if not generated over computer.
- 330.1** If any individual is granted only gratuity no audit card is prepared it will be ensured that all the pensionary awards notified in the duplicate copy of the Pension Payment Orders are posted in the audit card correctly.
- 330.2** In the case of manual preparation of audit cards, it will be ensured that the amount of pension, portion of pension commuted, date of commutation, the amount of the capitalized value of pension payable in lump sum and the residual pension payable after commutation are correctly noted in the audit card.

If the payment is desired in U.K. or any other country outside India

- 331** Except where specifically provided otherwise, the payment of pension will be made in rupees in India.
- 331.1** The payment of pension outside India, is permissible only in respect of non-Indian pensioner (non-Indian by citizenship and not merely by nationality) who is a citizen of a country other than India at the time of retirement, and who entered service before 10.09.1949 and takes up residence in any country outside India. In respect of those who do not fall under this category, prior approval of Government of India will be necessary for payment of pension outside India.
- 331.2** The procedure for authorization of payment of pension outside India will be same as laid down in Para 332 above except that original as well as duplicate copies of the Payment Authority/Pension Payment Order alongwith other documents will be sent by the Grants Section to this section instead of sending direct to the Pension Disbursing Authority or the Head of Office in case of class V pensioners. In such cases original Payment Authority/Pension Payment Order alongwith other documents will be sent with a covering letter by Audit section to Pension Paying Agencies outside India and the duplicate copy of the Payment Authority/Pension Payment Orders will be retained as usual for preparation of audit card and opening of new case file. The date from which pension is to be commenced will also be indicated in the covering letter.

Transfer of Pension Account From India to United Kingdom or Any Other Country Outside India

- 332** Two copies of LPC on IAFA -328 with other pension documents will be forwarded by the Pension Disbursing Authority in India to this office. Original copy of the Last Pension Certificate duly countersigned by this office together with the other pension documents' i.e. Payment Authority/Pension Payment Order etc. will be sent to the Pension Paying Agency outside India with a covering letter with instructions to arrange payment of pension. The date upto and for which pension was already paid will also be indicated in the covering letter. Duplicate copy of the Last Pension Certificate will be retained in this office and suitable note of transfer will be made in the Task Registers of transferer as well as transferee pension Disbursing Authority and the items will be cross linked.

Transfer of Pension Account From Any Pension Paying Agency outside India to India or any Pension Paying Agency outside India

- 333** In all such cases Last Pension Certificate with other pension documents will be forwarded by the Pension Paying Agency to the Principal Controller of Defence Accounts (Pensions) Allahabad, who will then forward the Last Pension Certificate duly countersigned with other pension documents to the Pension Disbursing Authority in India or to the Pension Paying Agency outside India where the pension is desired to be drawn by the pensioner. The date upto and for which the pension was already paid will also be indicated in the forwarding letter for the guidance of the Pension Disbursing Authority. Simultaneously the name of the pensioner will be noted in the Task Register for the transferee Pension Disbursing Authority with a suitable note of transfer in the Task Register of Transferer Pension Disbursing Authority against the item concerned.

Transfer of Pension Account from one Station to another in India (other than PSB)

- 334** Transfer of pension account from one station to another in India is permissible when the pensioners desire to receive their pension permanently for prolonged period at a station other than at which they have hitherto been paid. In such cases intervention of this office is not necessary. The pensioner can apply direct to the Pension Disbursing Authority and if in any case pensioner applies to this office necessary instruction on **AT-F/18 at Sl No. 27 of Annexure C**, for the transfer of pension account alongwith supporting documents will be issued to the transferer Pension Disbursing Authority concerned with a copy to the pensioner as well as the transferee Pension Disbursing Authority. In such transfer, original copy of Last Pension Certificate alongwith the supporting documents is sent by the transferer Pension Disbursing Authority to the transferee Pension Disbursing Authority direct and the duplicate copy of Last Pension Certificate to this section. On receipt of the duplicate Last Pension Certificate it will be ensured that the rate of pension is correctly shown on the Last Pension Certificate and all the supporting documents have been sent to the transferee Pension Disbursing Authority. All such transfers will be noted in the Task

Registers of both transferer as well as transferee Pension Disbursing Authority under the dated initials of the Auditor. Last Pension Certificate then will be filed under the dated initials of the AAO/SO(A) with the remarks that transfers have been noted in the Task Registers and both the items cross linked. At that stage, no endorsement of transfer will be made on the audit card.

- 334.1** In the case of class VI, VII and VIII pensioners, on receipt of the pensioner's petition requesting for transfer of his account, the Pension Disbursing Authority after closing the accounts of the pensioner on his register, will enter on the pension certificate and Descriptive Roll an endorsement showing the date upto and for which the pensioner was last paid. The Descriptive Roll with extract from Check Register, (IAFA-642A) only duly completed will be forwarded direct to the Pension Disbursing Authority to whose payment the pension is transferred. Names of such pensioners are included in Form-1. In the case of Pension Disbursing Authorities other than Public Sector Banks and in Form D-II in the case of Public Sector Banks.
- 334.2** In case the Class VI, VII or VIII pensioner applies to this office for arranging transfer of his pension account from one station to another, his application will be forwarded to the concerned Pension Disbursing Authority for further action as above.

Transfer of Pension Accounts of PSBs

- 334.3** The application for transfer of pension should be made in the prescribed form as reproduced in Annexure-C to "Scheme for payment of pension of Defence pensioners by Public Sector Banks". Application in Annexure C for transfer of pension may fall under one of the following categories:
- (i) Transfer from one Branch to another of the same PSB at the same station/ district having common link branch;
 - (ii) Transfer from one branch to another of the same PSB in different district having another link branch;
 - (iii) ~~Transfer from one branch to another of the different PSB at the same station (this will be allowed only once in a financial year);~~
 - (iv) Transfer from one branch to another of the different PSB in the different District/ Treasury Office/Defence Pension Disbursing Office : and
 - (v) Transfer from Treasury/Defence Pension Disbursing office to a Branch of Public Sector Bank.
- 334.3.1** Requests falling under categories (i) & (ii) above may be entertained by the Public Sector Bank itself. The Paying Branch will indicate , on the Pension Documents, the month upto which the pension has been paid and will thereafter return the Pension Documents to the link branch. The link branch will make necessary entry in the register maintained by it in Annexure D-1 to "Scheme for payment of pension of Defence pensioners by Public Sector Banks" and forward the Pension Documents to the other paying branch under its control or another link branch as the case may be for arranging future pension payments under intimation to pension sanctioning authority and also to Principal Controller of Defence Accounts (Pensions) in all cases.

334.3.2 In cases falling under (iii) and (iv) above, the paying branch will return to its link branch the Pension Documents alongwith the application of the pensioner indicating the month upto which the payment of pension has been made. The link branch after making entries in the statement as in Annexure "D-II" will forward these documents to the concerned link branch of the other Public Sector Bank under intimation to the pension sanctioning authority and also to Principal Controller of Defence Accounts (Pensions) in all cases. The latter will, after making necessary entries in the Register maintained by it in Annexure D-II pass on the documents to the paying branch, opted by the pensioners, for arranging payment.

334.3.3 In case of (v) above, the Treasury Officer/Defence Pension Disbursing Officer will arrange to send under a special seal the following documents hereafter referred to as Pension Documents alongwith original copy of the application to the link branch of Public Sector Bank concerned:-

(a) Civilians of Defence Services (including DAD, GREF and Coast Guard Pensioners)	(i) Pension Payment Orders/ Payment Authority (ii) Pension Certificate (iii) Identification documents with photographs (iv) Extract of Check Register
(b) Commissioned Officers	(i) Pension Payment Orders/ Payment Authority (ii) Extract of Check Register (iii) Photograph of the pensioner
(c) Personnel Below Officer Rank	(i) Pension Payment Orders (ii) Extract of Check Register (iii) Descriptive Roll with Photograph of Pensioner

In case the Public Sector Bank Branch is situated outside the jurisdiction of the Treasury/Defence Pension Disbursing Officer, the Treasury Officer/Defence Pension Disbursing Officer will forward the pension documents to the Pension Payment Orders issuing authority for arranging payment of pension through the branch of the Public Sector Bank concerned. The month upto which the pension was paid by the Treasury/Defence Pension Disbursing Officer.. and the month from which the pension payment is to be arranged by the Public Sector Bank will also be indicated. Applications received by TOs/Defence Pension Disbursing Officer upto 15th of the month shall be forwarded by them expeditiously so that the same are received by the link branch of the Public Sector Bank concerned latest by 25th of that month to facilitate commencement of pension payment by the Public Sector Bank paying branch on due date.

334.4 The documents will be sent to the Public Sector Bank link branch or to the concerned authority through a messenger or under Registered cover.

334.5 The original copy of Annexure 'C' containing the pensioner's request will be sent alongwith the pension documents. The duplicate copy will be sent to Principal Controller of Defence Accounts (Pensions) Allahabad and

triplicate copy will be retained by Defence Pension Disbursing Officer/TO/Public Sector Bank (quadruplicate copy will be sent to CDA(N) or CDA(AF) where applicable).

Rate of Exchange for Conversion of Sterling Pension.

- 335** The rules governing the conversion of sterling pensions into rupees are laid down in Rule 267 Pension Regulations for the Army Part-I (1940), Rule 40 Financial Regulations Part-I (Revised edition 1983) etc.
- 335.1** In accordance with the existing orders, pensionary awards admissible in sterling under the relevant rules in respect of former KCIOs, IMS and other officers etc. and in whose cases retiring, disability and family pension etc were actually sanctioned in pounds sterling prior to 30.04.1957 will be paid by converting the authorised amount of pension expressed in sterling at the exchange rates applicable in each case as notified in the individual Payment Authority/Pension Payment Order. It is important to note that a pensioner resident in India on 1st February 1921 must reside permanently in India to be entitled to the continuance of conversional rate of 1sh. 4d a rupee. If the pensioner leaves India for a period exceeding eight months at a time, his pension on return to India, should be worked out at the uniform rate of exchange i.e 1sh. 4d to the rupee.
- 335.2** A pensioner whose pension was sanctioned after 1st February 1921, but with retrospective effect from a date anterior to 2nd February, 1921 should be viewed as an existing pensioner as on 1st February, 1921 and he should be allowed the conversional rate of 1sh 4d a rupee, if the other conditions laid down for this concessional rate are fulfilled.
- 335.3** Persons who were in Government service on 1st February, 1921 and who on that date were of Indian domicile, are permitted on retirement to convert their pensions at the rate of 1-sh. 4d to the rupee so long as they are in India and continue to have their permanent residence there.
- 335.4** In cases other than those mentioned above, sterling pensions drawn in India are convertible at the current rate of exchange.
- Note 1** - In the case of pensioner's who were sanctioned pensions on or after 30.04.1957 in rupees, devaluation will have no effect and they will continue to be paid the same amount in rupees as they were receiving before devaluation.
- Note 2** - Pensioners who were sanctioned pension in pounds sterling under Old Pension Code at the concessional rate of exchange of 1sh. 4d per rupee, the devaluation of rupee with effect from 6.6.1966 and of pound sterling with effect from 19.11.1967 will have no effect on the rate of exchange applicable to their pension i.e their pension will be converted into rupees at the fixed rate of 1sh. 4d per rupee.
- Note 3** - After commutation, the residual pension of pensioners who are eligible to convert their pension at the concessional rate of exchange will also be converted at the official rate of exchange to which shall be added so long as he is in India and continues to have his permanent residence there, the difference between the value of the full sterling pension converted at the official rate of exchange and at the rate of 1sh. 4 d of a rupee.

- 335.5** In the case of pensioners who were sanctioned pension in pound sterling and who died on or after 30.4.1957, the family pension will be converted into rupees at the current rate of exchange and will be notified in the Pension Payment Orders in Indian rupees with a foot-note in the Pension Payment Order itself that the rupee amount shown in the Pension Payment Order is equivalent to the pound sterling to be shown therein and has been arrived at on the basis of the current rate of exchange (to be indicated therein). Footnote should further provide that the rupee amount shown in the Pension Payment Order would change as and when exchange rate of pound sterling changes and that further payment as a result of that change in the exchange rate would be made by the Pension Disbursing Authority only on hearing from Audit Cell of this office. Such cases are noted in the Register maintained for the purpose.
- 335.6** The rate of conversion of temporary increase in pension sanctioned in pound sterling will be the same as applicable to the main pension.

Allocation of Pensionary Liability

- 336** If any Commissioned Officer (including IMS Officer) or Personnel Below Officer Rank or Defence Civilian who initially served in any Unit/Formation of Defence Department and then joined any civil department under Central/State Government and retired from there, the pensionary liability is divided between the Civil and Defence Department in proportion to the length of service rendered under each Department. The division of such pensionary liabilities between the departments of Central (Civil) /State Government and Defence is known as allocation of proportionate share of Pension /Gratuity.

Allocation Between Departments of Central Government

- 337** The system of allocation and sharing of pensionary liability of Government servants whether permanent or temporary with service under more than one Department among the Departments of Government of India including Railways, Post and Telegraphs and Defence Department has been dispensed with. The liability for pension including gratuity and interim relief/ad-hoc relief on pension will be borne in full by the Department to which the Government servant permanently belongs at the time of retirement. No recovery of proportionate pension need be made from other Central Department under whom he had served. These provisions have also been extended to union Territory Government with or without legislature.

Allocation Between Central And State Governments

- 338** The liability for pension including gratuity will be borne in full by the Central/State Department to which the Government servant whether permanent or Temporary permanently belongs at the time of retirement. No recovery of proportionate pension will be made from Central/State Government under whom he had served. These provisions are applicable to pension sanctioned on or after 1.4.1987

**Payment of Proportionate Pensionary Liability By Defence Department
For Counting of Military Service of Ex-Servicemen Towards Civil
Service on Reemployment in the Autonomous Bodies**

- 339** Ministry of Defence will bear the proportionate pensionary liability in respect of military service rendered by Ex-servicemen for the purpose of counting the Military service with the service in the Autonomous Bodies subject to the following conditions:
- (i) This would be applicable to only those Ex-servicemen who are in receipt of any pensionary benefit like pension and/or gratuity from the Defence service.
 - (ii) This would extend to only such autonomous organizations as have provisions in their rules for counting of such service for pensionary benefits.
 - (iii) The pensionary liability of Defence services for this purpose will be discharged by paying capitalized value of pensionary benefits being paid and /or already paid to these ex-servicemen, to the concerned autonomous organizations i.e a lump-sum amount in lieu of pension and/or gratuity based on commutation table laid down in the CCS(Commutation of Pension) Rules, 1981 as amended from time to time
 - (iv) The date with reference to which the capitalized value of pension is to be calculated will be the date of appointment of these employees in the autonomous organizations.
 - (v) The pensionary benefits being received by such ex-servicemen will be stopped forthwith on their opting for counting military service towards civil service in any such autonomous organisations. The amount of pension and/or gratuity already received by them will be refunded to the Defence services in favour of Principal Controller of Defence Accounts (Pensions) Allahabad.
 - (vi) The right to count previous military service shall not revive until the whole amount has been refunded with interest by the concerned ex. Servicemen.

- 339.1** Where ever the Defence personnel are required to refund the pensionary benefits received by them for services already rendered by them under the Central or State Government or Autonomous bodies, in order to avail of the benefit of counting of past services for pension purposes under extant orders in Pension Regulations for the three services, the rate of interest will be the rate applicable on DSOP Fund deposits from time to time, for the period form the date of receipt of pensionary benefits to the date of their refund to the Government /Autonomous Body. Annual rate of interest applicable on GP/DSOP Fund accumulations from time to time are given in **Appendix-15**. In cases where after the issue of the orders by the competent authority on the basis of option exercised by an employee for counting of past service for pensionary purposes, if an individual does not deposit the pensionary benefits already received by him, within one month of the receipt of communication from the Government /Autonomous Body, a penal interest at the rate of one percent(now two percent) will be charged in addition to normal rate of interest mentioned above.

- 339.2** The rate of interest mentioned above will be applicable in cases of Defence personnel where pensionary benefits already drawn have not been refunded to Government as on 25.8.94

Procedure of Counting

- 339.3** On receipt of a proposal for counting of military service of on ex-servicemen, towards civil services on reemployment in the autonomous organization the following information / documents should be called for if not already received by the Audits from the autonomous body
- (i) Appendix 'A' to Government of India Ministry of Defence letter no. 52324/Gen/Org. 3 (Records) (d) 411D (Pension/Services) dated 19.1.1963 in respect of the ex-serviceman duly signed by the respective Record officer and countersigned by the Pay & Accounts officer (ORs) concerned.
 - (ii) No and date of the Pension Payment order issued in respect of the ex-serviceman by the PCDA (P) Allahabad / PCDA (Navy) Mumbai / CA (AF) New Delhi.
 - (iii) Date of re-employment and confirmation of ex-serviceman in the autonomous organisation.
 - (iv) Specific date on which the option is exercised for counting of military service towards the civil service in terms of Rule 19 CCS (P) Rules, 1972 alongwith a copy of option
 - (v) Name and address of the Pension Disbursing Authority wherefrom the individual is currently drawing his pension. If the pension is being drawn from the Public Sector Bank, the name and address of the paying branch with saving bank account number should be furnished.
 - (vi) The date and amount of refund in full of pension / service gratuity and retirement gratuity together with interest at the rates applicable on GPF/DSOP accumulation from time to time from the date of joining civil service to the date of refund thereof in favour of PCDA (P) Allahabad. If the amount has been refunded, the date and amount of demand draft drawn in favour of PCDA (P) Allahabad may be indicated.
 - (vii) The designation of the officer, banker's name, A/C no. and full address of the authority in whose favour the cheque for the amount of proportionate pensionary liability is to be issued by this office.
- 339.4** The requisite information as called for above, when received, will be entered in the register **ATR/34 Sl.No. 29 of Annexure B**. The amount of refund of pension and / or gratuity together with the interest may be made by the Re-employed ex-serviceman either by deposit into Bank / Treasury through MRO or by drawing demand draft in favour of PCDA (P), Allahabad. If the amount has been refunded through demand draft the same will be deposited by PCDA (P) Allahabad into Bank / Treasury through MRO.
- 339.5** The original copies of the MRO (sent by the depositors) will be received in Audit section and adjusted by them by debit to the Suspense Head "Remittances into Banks / treasuries" by plus charge and crediting the relevant Service Head.

- 339.6** After the adjustment of the amount refunded by the Re-employed ex-serviceman, sanction of Jt.CDA(P) will be obtained for discharge of pension liability on the Office Note **ATF/30 at Sl. No. 28 of Annexure C** and a cheque will be issued for the amount of total pension including relief if any, drawn from the date of re-employment to the date of refund and / or gratuity in favour of the autonomous organisation. When a cheque is drawn in favour of the re-employing organisation, a Punching Medium will be prepared by the Audit section by crediting the Suspense Head 'Cheques and Bills' and debiting the relevant Service Head. After issue of cheque the remaining columns of the register **ATR/34 at Sl. No. 29 of Annexure-B** will be completed.

Payment of Pension

- 340.** A pension other than family pension shall become payable from the date on which a Government employee ceases to be borne on the establishment.
- 340.1** Pension including family pension shall be payable for the day on which its recipient dies.
- 340.2** All pensions including gratuities admissible under rules shall be payable in rupees in India only.
- 340.3** Except as otherwise provided, a gratuity shall be payable in lump-sum.
- 340.4** A pension fixed at monthly rates shall be payable monthly on or after the last working day of the month to which pension relates except for the month of March when it shall be payable on or after 1st working day of April.

Procedure for settlement of pension accounts

- 341.** The pension payment accounts broadly comprises of Pension Payment Vouchers, Schedule of Payments, Pension Payment Scrolls and debit advices in the case of Public Sector Banks. After payment of pension these documents are submitted monthly by PDAs, to Accounts section of this office. The Pension Payment Vouchers / Pension Payment Scrolls received from Treasuries / Banks respectively are scrutinized to ensure that these actually pertain to Defence Pensioners / Defence Civilian pensioners. The total amount of payments as reflected on each page is checked to ensure its correctness. These after the Pension Payment Vouchers / Scrolls are codified to various pension Accounting Heads. The mode of settlement of transactions with various Pension Payment Agencies is by reimbursement of amount paid / book adjustment. The details of mode of a transaction are laid down in succeeding Paragraphs.
- 341.1** **State treasuries** - The Treasury Officers after making payment of pension send the pension paid vouchers monthly direct to this office in two batches. The first batch contains the pension paid vouchers relating to payments made from first to 10th of the month and the second batch contains the payment made from 11th to the end of the month. These vouchers are sent to this office on the 11th of the month and the 1st of the following month respectively simultaneously advising the Accountant

General concerned of the State the amount paid by them on account of Defence pension. The claim for reimbursement of the amount paid is prepared by the Accountant General concerned. The concerned Accountant General consolidates all the payments made by the treasury officer in the State and prefers an outward settlement claim to the PCDA (P), Allahabd. The amounts claimed by the Accountant Generals are reimbursed to them in full and Defence transactions on account of payment of pension are settled in cash by issue of cheque in favour of the A.G. concerned after keeping the amount under AG's suspense head. The receipt of vouchers from the treasury officers against the amount, claimed by the AGs is watched by Accounts section of this office through a register maintained for the purpose.

341.2 PAOs / Director of Accounts- In the case of PAOs the paid vouchers as well as the claims for reimbursement of amount paid on account of Defence pension, both are received directly from the PAOs concerned. The Defence transaction on account of payment of pension are settled in cash by issue of cheque in favour of PAO / Director of Accounts concerned. The schedule of receipt and expenditure with supporting vouchers on receipt from the Pension Disbursing Authority will be entered in the register **(ATR-15 at Sl.No. 30 of Annexure B)** maintained for the purpose. The same will then be scrutinized to see that all the vouchers have been received, they are arithmetically correct and are susceptible of adjustment by this office. Any discrepancy observed in the scrutiny of schedules, such as wanting vouchers, and charges not susceptible of adjustment by this office etc will be noted in the register together with the monitoring value for taking up the matter with the PAO concerned and a consolidated cheque for the net amount accepted will be drawn and issued in the normal manner in favour of the PAO / Director of Accounts. Simultaneously, intimation about the issue of cheque with details of amount accepted for which cheque is issued and that rejected with reasons, thereafter will be sent separately to the PAO / Director of Accounts. The paid vouchers rejected will be returned to the PAO / Director of Accounts.

341.2.1 The name and address of the PAOs with whom the Defence transactions are settled in cash are as under:

- (i) Pay and Accounts Officer No. III (Pension) R.K. Puram, New Delhi.
- (ii) Pay and Accounts Officer No. V (Pension Government of NCT (National Capital Treasury) of Delhi, Tis Hazari, Delhi.
- (iii) Office of the Chief Accounts Officer, Pension, Group Insurance, Provident Fund Sikkim, Gangtok, Sikkim
- (iv) Directorate of Accounts, Account Current and Deposit Section, Panji, Goa.
- (v) Directorate of Accounts and Treasuries, Pondicherry.

341.3 Public Sector Banks- The scheme for payment of pension to Defence pensioners including Defence civilian pensioners by Public Sector Banks was introduced with effect from 1.4.1977. The Public Sector Banks were declared as Pension Disbursing Authorities for payment of pension to Defence pensioners with effect from 1.1.1987. Under this scheme the payment of pension is made by credit to pensioners saving bank account at the branches selected by them.

341.3.1 All the pension paying branches of a Public Sector Bank prepare pension payment scrolls in triplicate except where the paying and link branch is the same. In later case only two copies are prepared. They retain the third copy and send two copies to their link branches to enable them to consolidate the amount paid by all the paying branches under their administrative control and claim reimbursement thereof from the reimbursing banks (viz. RBI, SBI or its Associate Banks). The link bank submits the original copy of the scroll to the reimbursing banks while retaining the duplicate copy for their record. The reimbursing bank after reimbursing the amount to various link banks by debit to Central Government Accounts -- PCDA (P), Allahabad consolidates the amounts on monthly basis and forwards the scrolls to Principal CDA (P), Allahabad alongwith debit advice showing the total amount and date of transaction. Simultaneously, it reports the transaction on the banks, prescribed Proforma to its Head quarters office for claiming reimbursement from Reserve Bank of India, Central Account Section, Nagpur. The scrolls received from the bank are linked and reconciled with the debit advices received from RBI, CAS Nagpur and the cases of wanting scrolls / wanting advices are brought to the notice of RBI, Nagpur through Monthly Discrepancy Statement copies of which are endorsed to the Head of the Branches concerned for further necessary action. The Pension Payment Scrolls are booked to various detailed accounting heads of pension.

341.4 Post Office- Post office send debit advice to the RBI, CAS Nagpur through the Director of Post Office. The RBI, CAS Nagpur debits our Proforma account and affords credit to the Postal Department

341.4.1 At present the following Post Offices are making payment of pension to Defence pensioner.

- (i) Post Office Campbell in Andman and Nicobar
- (ii) Post Office Kathua in J & K.

341.5 DPDOs- The Defence Pension Disbursing officers are functioning under the administrative Control of CDA (PD) Meerut and CDA Chennai. The disbursement of pension made by them are booked to relevant Pension Accounting Heads by themselves and the monthly paid vouchers are sent direct to CDA(PD) Meerut/CDA Chennai. These paid vouchers are not required to be sent to PCDA(P) Allahabad but will be retained in the office of CDA (PD) Meerut /CDA Chennai as the case may be. Audit as to the correctness of payments made by the DPDOs is done by the respective CDA(PD) Meerut/CDA Chennai on the basis of monthly payment vouchers received from the DPDOs. However, whenever spot audit of any DPDO is to be carried out by the PCDA(P) Allahabad, a copy of the monthly paid vouchers selected for audit will be obtained from the CDA (PD) Meerut/CDA Chennai as the case may be.

341.6 Indian Embassy, Kathmandu Nepal - The transactions relating to payment of pension to Indian Defence Pensioners residing in Nepal are settled between Chief Controller of Accounts, Ministry of External Affairs, New Delhi, and PCDA (P), Allahabad on book debit basis through RBI , CAS Nagpur. For this purpose, the pension payment vouchers are sent to

this office by Indian Embassy Nepal. A monthly cash account on account of payment of pension to Defence pensioners is sent to Chief Controller of Accounts, Ministry of External Affairs New Delhi with a copy to this office by India Embassy, Kathmandu, Nepal for issue of advice to RBI, CAS, Nagpur. On the basis of details of monthly cash account furnished by Indian Embassy Nepal, the Chief Controller of Accounts, Ministry of External Affairs, New Delhi, issues, Inter Government advice to RBI, CAS Nagpur for credit to their account with contra-debit to PCDA (P), Allahabad. The RBI, CAS Nagpur carries out actual monetary settlement in their books on the basis of advice received from CCA, MEA, New Delhi and issues necessary clearance memo to this office and CCA, MEA (Chief Controller of Account, Ministry of External Affairs) New Delhi. The pension paid vouchers are booked after careful scrutiny to various pension accounting Heads by this office.

- 341.7 Other Embassies -** The payment of pension made to Defence pensioners by other embassies are settled with the Ministry of External Affairs (CCA, MEA) New Delhi by the Pr. CDA "G" Block New Delhi functioning as the Nodal Agency". The Nodal Agency adjusts the amounts and sends the adjusted vouchers to this office for the audit purposes.

Attachment of Pension

- 342.** Under the provisions of Pension Act No. 23 of 1871, no pension whether due or to become due can be attached by process of any Court until it has actually been paid. If however, an order regarding withholding of pension issued by a Court is received, instructions will be issued to the Pension Disbursing Authority concerned to comply with the Court orders till the attachment order is vacated. Simultaneously with the issue of instructions to the Pension Disbursing Authority for withholding payment as per Court Order, the pensioner will be apprised of the provisions of the Pension Act *ibid* to enable him to approach the court for vacating the attachment order. As and when attachment order is vacated instructions will be issued to the Pension Disbursing Authority concerned accordingly.

Court Cases and their disposal

- 343** Legal cases filed by pensioners/individuals seeking relief on sanction and /or payment of pension, when received in the section, should be given highest priority and be processed to its finality as quickly as possible. Court cases, broadly speaking comprise of the following categories;

- (i) Legal Notices under Section 80 CPC.
- (ii) Writ Petitions
- (iii) Court Judgments
- (iv) Contempt Petitions

- 344 Legal Notice:-** The legal notices, being dealt-with by different operative groups will be monitored centrally in the Coordination Group. On receipt of a legal notice under section 80 of CPC in Audit Section, it will be entered in the Register opened for the purpose (**Proforma ATR-35 at Sl.No. 31 of Annexure-B**) and then passed on to the concerned Group for necessary action.

- 344.1** It will be the personal responsibility of the Sr. AO/AO in charge of the group concerned to ensure that a reply is promptly sent to the Advocate duly approved by the GO concerned under intimation to Legal Cell. When a final reply is being sent, it should be comprehensive but at the same time, self contained, precise and supported by the relevant Rules/Government orders.
- 344.2** The AAO/SO(A) I/C of the Co-ordination group will monitor the cases daily by personal contacts and complete the "Register of Legal Notice" relating to legal notice as soon as the reply is issued to the Advocate concerned.
- 345** **Writ Petitions-** On receipt of a writ petition from Legal Cell (Local) it will be centrally entered in the "Register of Court Cases" (**Proforma ATR-36 given at Sl.No. 32 of Annexure-B**) in maintained by the Co-ordination Group.
- 345.1** It will be seen whether there is any indication of Legal notice, if any already received, in the writ petition. If so the same will be cross linked and passed on to the concerned Group for preparation of suitable Para-wise comments. In all cases, attempt will be made to link the writ petition with the legal notice.
- 345.2** Para wise comments will be prepared by the dealing group concerned duly supported by the relevant Rules/Government orders, where required. Para-wise comments are given to facilitate the Senior Government Standing Counsel to prepare the draft counter affidavit. The Para-wise comments, duly approved by the SAO/AO Officer-in-charge dealing Group and seen by the GO (Audit), will be passed on to Legal Cell under intimation to Co-ordination Group to enable them to finalise the draft counter affidavit in consultation with the SGSC.
- 345.3** The Co-ordination Group will complete the "Register of Court Cases" on the basis of information received from concerned Group
- 346.** **Court Judgment:-** All the Court Judgments will be received centrally in the Co-ordination Group, where these will be entered in the "Register of Court Cases", cross linked with the writ petition and legal notice, if any already entered in the Register and passed on to dealing group for implementation of the judgment.
- 346.1** The dealing Group will examine whether the judgment is going to affect the individual case only or is likely to embrace all the persons either retired or serving in general. If the judgment is likely to affect all the effective or retired employees, the matter will be brought to the notice of the CDA/PCDA(P).
- 346.2** The AAO/SO(A) I/C of the Co-ordination Group will personally show the judgment to the GO & SAO/AO concerned who will call for the Auditor & SO(A)/AAO of the dealing Group and explain to them the operative part of the judgment and the urgency of the case. He will immediately arrange to authorise payment or otherwise as the case warrants i.e. where time does not permit to obtain Government sanction and will

simultaneously take up the matter with the Head of Office/Record Office concerned for obtaining Government sanction for the charged expenditure, after showing the case to GO/JCDA concerned.

- 346.3** In cases where the court judgment cannot be implemented within the time stipulated by the Court for any reason such as non-receipt of pension arrears claim etc. the case will be shown to the JCDA/CDA and the matter will be reported to higher Authority /Legal Cell to file an application for extension of time for implementation of the judgment.
- 347. Contempt Petition:-** Necessary action for entering the contempt petition in the "Register of Court Cases" will be taken centrally by Co-ordination group as in other writ cases. The contempt petition will be cross linked with the court Judgment and passed on to the dealing group.
- 347.1** On receipt of the contempt petition the following action will be taken by the dealing group:-
- (i) In case the Court Judgment has already been implemented , a statement to the effect may be sent to Legal Cell (Local) during the course of the day for preparation and filing of reply/statement by them
 - (ii) In case the Court Judgment is not implemented due to some reasons, Legal Cell (Local) will be contacted explaining in writing the factual position to enable them to take expeditious action to get the extension of time, to implement the Court judgment. The concerned group will furnish the reply/ comments of contempt petition duly approved by the G.O. (Audits) within the course of the day to Legal Cell to facilitate them to finalise draft counter affidavit in consultation with the SGSC.
- 347.2** All "Contempt of Court Cases" should be shown invariably to Jt.CDA/CDA/PCDA(P) where court order has not been implemented.
- 348. Government Sanction :-** All Government sanctions received in pursuant to Court Judgment, will be centrally received by Co-ordination Group and entered in the "Register of Court Cases."
- 348.1** The Co-ordination Group will then pass on the Government sanction in original to the dealing group.
- 348.2** The Group officer will personally be responsible to ensure the implementation of Court order/judgement within the period as directed by the Hon'ble Court.
- 348.3** After implementation of the judgement the Register of Court Cases" will be completed by Coordination Group.

Parliament Question

- 349.** The Parliament questions asked by the Hon'ble Members of the Parliament, are to be answered by the Minister concerned by a firm date. It is therefore to be ensured by the G.O that the reply to parliament questions are prepared the same day on which, the questions are

received. The reply to the question should be precise, definite, self contained, to the point and supported by the relevant Rules and Government orders. Any material found superfluous in the reply should be dropped. The relevant details may however, be given in the "Supplementary" to the reply. The answer should be based on the ground and real position after proper verification checking, counting etc. irrespective of the time available for reply.

349.1 The draft reply to the Parliament question must be shown to the CDA/PCDA(P) before issue.

349.2 The Parliament questions are of two categories i.e starred and un-starred. The details of these categories are as under;

(i) **Starred question-** Questions relating to public importance and in respect of which supplementary questions are likely to arise, are put for oral answers as starred questions. Starred questions are answered orally by the Minister concerned on the floor of the House either in the Rajya Sabha or in the Lok Sabha. Starred questions are so called from the fact that they are always distinguished by an asterisk in the list of finally admitted questions. The reply to the starred question must always be supported by supplementary material so that any question linked to starred question asked by the Hon. M.P may be answered by the Minister on the spot.

(ii) **Un-starred question-** The questions seeking detailed information of statistical nature, concerning matters of local interest to a limited section of the people or which relate to day to day administrative business may be admitted for written answers as un-starred questions. An un-starred question does not carry an asterisk mark. Answer to such question is not given orally by the Minister concerned but in a written form. Consequently no supplementary question can be asked thereon.

349.3 Short Notice Question:- A short notice question is one which relates to a matter of urgent public importance and can be asked with notice shorter than the normal period prescribed for an ordinary question.

Defence Pension Adalat

350 The Defence Pension Adalats are a part of annual action plan of the Ministry of Defence and are held periodically each year in the different part of the country for redressal of grievances of the Defence Pensioner. Settlement of pension Adalat cases received either before holding of the Adalat or after conclusion of the Adalat, will be monitored centrally by the Pension Adalat Cell of the PCDA(P), Allahabad. The progress of these cases when received in Audit Section will be watched centrally by AAO/SO(A)/OI/C Coordination Section through a register maintained for the purpose.

350.1 Under existing orders the complaint of a pensioner should be disposed of within 48 hours of its receipt in the section. The disposal of all pension Adalat cases should be addressed to the pensioner with a copy to the Officer in-Charge Pension Adalat Cell where the complaint is marked as settled/unsettled. In other cases the pensioner will be informed of the action taken at all stages.

Reports and Returns

- 351.** Reports and returns rendered by this section which are peculiar to this section are shown in **Annexure -A**

Registers and Fly Leaf Instructions:

- 352** The registers maintained in this section which are peculiar to this organisation and their fly leaf instructions are shown in **Annexure-B**

List of Forms in use in Audit Section

- 353** The specimen of forms used in this section which are peculiar to the work carried out in the section are given in **Annexure-C**

APPENDICES

INDEX OF APPENDICES

SL. No.	Contents	Para No. affected	Page No.
1.	List of DPDOs	4(i)	148
2.	List of Post Offices	4(ii)	148
3.	List of Treasury Offices	4(iii)	149
4.	List of Sub Offices under Indian Embassy Kathmandu	4(iv)	149
5.	List of PAOs	4(v)	149
6.	List of PSBs	4(ix)	150
7.	Rates of monetary allowance attached to Gallantry Awards	132.18	154
8.	Rates of Ad-hoc Ex-gratia in respect of those who retired prior to 10.9.1970	132.21.1	157
	Rates of Ad-hoc Ex-gratia in respect of those who retired between 10.09.1970 and 31.12.1972	132.21.2	157
9.	Rates of Minimum Pension fixed from time to time ,	136.5,163.3	159
10.	Rates of Minimum Family Pension fixed from time to time	136.5	161
11.	Specimen form of Power of Attorney	199.2	162
12.	Indemnity Bond for pensioners- Prescribed form	232.3	163
13.	Rates of T.I/AHI/AHR/ Graded Relief , Dearness Relief from time to time	263	165
14.	Standard memo form for observations/ objections during spot audit	323.2	175
15.	Annual rates of GPF accumulations	339.1	181

APPENDIX- 1
[see para 4 (i)]

LIST OF DPDOs

LIST OF DPDO DISBURSING PENSIONS TO PENSIONERS UNDER THE ADMINISTRATIVE CONTROL OF CDA(PD) MEERUT. & CDA,CHENNAI.

ZONE-I

Zonal Officer: (Pension Disbursement) Tigris Road Delhi Cantt. 110010.

DPDO I & II Red Fort Area under: ACDA(PD), Red Fort Delhi-110006.

	NAME OF DPDO	ADDRESS
1.	DPDO-I, RED FORT	EX-BRO COMPLEX, DELHI-110006.
2.	DPDO-II, RED FORT	EX-BRO COMPLEX, DELHI-110006.
3.	DPDO BRAR SQUARE	DELHI CANTT-110010.
4.	DPDO AMBALA	LAO COMPLEX, AMBALA-133001. (Haryana)
5.	DPDO REWARI	SHOP NO.264, ANAJ ROAD,REWARI (Haryana)
6.	DPDO NARNAUL	4,SHOP CUM DHABA IN MINI SECRETARIAT, NARNAUL-123001 (Haryana)
7.	DPDO ROHTAK	BUILDING NO.96-97, SHASTRI NAGAR ROHTAK-124001. (Haryana)
8.	DPDO SONEPAT	271, KAKORI ROAD, SONEPAT-131001. (Haryana)
9.	DPDO JHAJJAR	HOUSE NO.162, WARD NO.1, NEKI RAM BHAWAN JHAJJAR-124103. (Haryana)
10.	DPDO HISSAR	HOUSE NO.408,DEFENCE COLONY HISSAR-125001. (Haryana)
11.	DPDO BHIWANI	333, JAGAT COLONY BHIWANI. (Haryana)

- | | | |
|-----|----------------|---|
| 12. | DPDO GURGAON | B-11, LAJPAT NAGAR,
New Railway Road,
GURGAON-122001. (Haryana) |
| 13. | DPDO KARNAL | House No.III-159, SHAKTI COLONY,
NEAR SBI, MALL ROAD,
KARNAL. (Haryana) |
| 14. | DPDO JAIPUR | KHATIPURA ROAD, JAIPUR.
(Rajasthan). |
| 15. | DPDO MEERUT. | AYUDH PATH,
MEERUT CANTT-250001. (U.P.) |
| 16. | DPDO JHUNJHUNU | HOUSE NO.A/3,ROAD NO.2,
MAN NAGAR, JHUNJHUNU (Rajasthan) |

ZONE-II

**ZONAL OFFICER :
(PENSION DISBURSEMENT)**

**NEW BUILDING,DAD COMPLEX,
CHURCH ROAD, NEAR SBI,
JALLANDHAR CANTT.**

- | | NAME OF DPDO | ADDRESS |
|----|---------------------|--|
| 1. | DPDO ROPAR | SAINIK REST HOUSE OF SAINIK
WELFARE OFFICE,
ROPAR . (Punjab) |
| 2. | DPDO CHANDIGARH | SECTOR 36-C, KOTHI NO. 10176,
CHANDIGARH. (Punjab) |
| 3. | DPDO PATIALA | 10,UPPER MALL ROAD,PATIALA.
(Punjab) |
| 4. | DPDO JAGRAON | RANDHAWA FARM HOUSE
JAGRAON. (Punjab) |
| 5. | DPDO MOGA | SURAI NAGAR(NORTH)ZIRA ROAD
MOGA. (Punjab) |
| 6. | DPDO FEROZEPUR | T-10, ARSONAL ROAD,
FEROZEPUR CANTT-152001. (Punjab) |
| 7. | DPDO LUDHIANA | NEAR JAGRAON BRIDGE,
LUDHIANA. (Punjab) |
| 8. | DPDO KAPURTHALA | 62 GERMANY DAS PARK,
KAPURTHALA. (Punjab) |

- | | | |
|-----|-----------------|--|
| 9. | DPDO JALANDHAR | OPP.STATION HQRS
JALLANDHAR CANTT. (Punjab) |
| 10. | DPDO BHATINDA | 423 SHANTA NAGAR,
BHATINDA. (Punjab) |
| 11. | DPDO GURDASPUR | GURDASPUR. (Punjab) |
| 12. | DPDO BATALA | HOUSE OF MASTER AMARJEET ,
SINGH, OPP. K.D. EYE HOSPITAL
OUTSIDE HAJOORI GATE,
BATALA. (Punjab) |
| 13. | DPDO SANGRUR | OPP. RANVIR COLLEGE ROAD,
SANGRUR. (Punjab) |
| 14. | DPDO AMRITSAR | OPP. OLD PUNJAB ROADWAYS
WORKSHOP,
AMRITSAR. (Punjab) |
| 15. | DPDO HOSHIARPUR | B-17/961 RAILWAY ROAD,
HOSHIARPUR. (Punjab) |
| 16. | DPDO DASUIYA | OLD SBI BUILDING,
MAIN BAZAR, DASUIYA.
DISTT. HOSHIARPUR. (Punjab) |

ZONE-III**ZONAL OFFICER :
(PENSION DISBURSEMENT)**

**ARAMGA AREA,
OPP. RAILWAY STATION,
PATHANKOT. (Punjab)**

- | | NAME OF DPDO | ADDRESS |
|----|----------------------------|---|
| 1. | DPDO-I, JAMMU TAWI | DPDO AR,NARWAL PAIN SATWARI
JAMMU CANTT. |
| 2. | DPDO-II, JAMMU TAWI | DPDO SN NARWAL PAIN SATWARI
JAMMU CANTT. |
| 3. | DPDO SHASTRINAGAR
JAMMU | SHASTRINAGAR JAMMU
(J&K) |
| 4. | DPDO UDHAMPUR | NEAR MILITARY HOSPITAL,
UDHAMPUR-182001 (J&K). |

5. DPDO SRINAGAR Bldg.No.22,SHIVO PARA SALORIA
SRINAGAR NEWLY HILL HOUSE,
SHRINAGAR-190004 (J&K)
6. DPDO LEH 178-A,GANGONG SQUARE,
LEH-194 010 (J&K)
7. DPDO PATHANKOT OPP.RAILWAY STATION,
LAO COMPLEX,
PATHANKOT-145001. (Punjab)
8. DPDO RAJAURI NEAR I.T.I. COMPLEX,
DHARAMSHALA (H.P.)
9. DPDO YOL 22/49, MALL ROAD,
YOL CANTT-176052. (H.P.)
10. DPDO DHARAMSHALA 253 CIVIL LINES,
DHARAMSHALA (H.P.)
11. DPDO PALAMPUR RAMA BUILDING,
Located at THAKURDWARA PATHANKOT,
MANDI ROAD,
ABM SR.SECONDARY SCHOOL
(NARANDA)
PALAMPUR (H.P.)
12. DPDO HAMIRPUR BUILDING SITUATED OPPOSITE
MINI SECRETARIAT,
HAMIRPUR (H.P.)
13. DPDO MANDI IST FLOOR, PORTION OF VIJAYA
PALACE, MANDI (H.P.)
14. DPDO SHIMLA AREA HEADQUARTER COMPLEX,
SHIMLA (H.P.)
15. DPDO UNA HAMIRPUR ROAD, NEAR BUS
STAND, UNA (HP).

ZONE-IV

ZONAL OFFICER: C.D.A. ANNEX BUILDING,
(PENSION DISBURSEMENT) 506, ANNA SALAI, TEYNAMPET,
 CHENNAI-600018. (T.N.)

	NAME OF DPDO	ADDRESS
1.	DPDO CHENNAI	CDA ANNEX BUILDING, 506, ANNA SALAI, TEYNAMPET, CHENNAI-600018 (T.N.)
2.	DPDO VELLORE	GOPALPURAM, VELLORE-632006 (T.N.)
3.	DPDO BANGALORE	99. DICKENSON ROAD, BANGALORE - 560 042. (Karnataka)
4.	DPDO HYDERABAD	MASAB TANK, HYDERABAD - 500 028. (A.P.)
5.	DPDO SECUNDERABAD	MUDFORT, SECUNDERABAD. (A.P.)
6.	DPDO TRICHUR	CHEMBUKAVU, TRICHUR -680 020. (Kerala)
7.	DPDO ERNAKULAM	DAD OFFICE COMPLEX BEHIND THOMAS ORTHODOX CHAPPEL VERGHESE, THITTAL ROAD CROSS, PO PERUMANOOR, KOCHI-682 015. (Kerala)
8.	DPDO KOTTAYAM	VETTOR BUILDING, T.B. ROAD, KOTTAYAM-686 001. (Kerala)
9.	DPDO KOLLAM	BUILDING NO. 85, POLAYATHODU KOLLAM-691 010. (Kerala)
10.	DPDO THIRUVANANTHA- PURAM	TC/17/880 POOJAPURA, THIRUVANANTHPURAM - 695 012. (Kerala)
11.	DPDO PATHANAMTHITTA	CHENGAYIL BUILDING, ADOOR ROAD PATHANAMTHITTA-689 645

ZONE-V

**ZONAL OFFICER:
(PENSION DISBURSEMENT)**

**PCDA (P) OFFICE CAMPUS,
DRAUPADI GHAT,
ALLAHABAD - 211 014. (U.P.)**

	NAME OF DPDO	ADDRESS
1.	DPDO ALLAHABAD	T/55, KANPUR ROAD, ALLAHABAD - 211 014. (U.P.)
2.	DPDO GORAKHPUR	G.R.D. COMPLEX, KUNRAGHAT GORAKHPUR-273 001. (U.P.)
3.	DPDO KANPUR	5, HAVLOCK ROAD, KANPUR CANTT-208 001 (U.P.)
4.	DPDO CALCUTTA	6, ESPLANADE EAST, CALCUTTA. (W.B.)

**APPENDIX-2
[See Para 4(ii)]**

List of Post Offices

1. Post Office Campbell in Andman and Nicobar
2. Post Office Kathua in J & K

APPENDIX-3
(see para 4(iii))

List of Treasuries
All states' district treasuries/sub treasuries except

- (i) All Treasuries of Andhra Pradesh
- (ii) Pay Accounts Officer Port Blair, Tis Hazari & R.K. Puram of Delhi Administration, PAO Mumbai of Maharashtra CAO (Pensions), Gangtok (Sikkim)
- (iii) Bangalore of Karnataka
- (iv) Ernakulam, Kottayam Trichur, Trivandrum, Quilon & Pathanamthitta of Kerala
- (v) Jaipur & Jhunjhunu of Rajasthan.
- (vi) Chennai & Vellore of Tamil Nadu
- (vii) Allahabad, Kanpur, Meerut, Gorakhpur of UP.
- (viii) The treasuries of Haryana, Punjab & Delhi serve only to Commissioned Officers & their family.
- (ix) The treasuries of Punjab & Himachal States serve only to Personnel Below Officer Rank and their family

APPENDIX-4
(see para 4(iv))

List of Pension Disbursing Authorities in Nepal

- 1. Pension Payment Office Indian Embassy Kathmandu, Nepal
- 2. Pension Payment Office Pokhara, Nepal
- 3. Pension Payment Office Dharan, Nepal

APPENDIX-5
(see para 4(v))

List of Pay & Accounts Officers

- 1. Pay & Accounts Office No. III (Pensions) Delhi Administration New Delhi
- 2. Pay & Accounts Office No. V (Pensions) Delhi Administration Tis Hazari Delhi
- 3. Pay & Accounts Office Government of Maharashtra. Mumbai
- 4. Chief Pay & Accounts Office Andaman & Nicobar Administration Port Blair.
- 5. Chief Accounts Office (Pensions) Gangtok (Sikkim)

APPENDIX-6
[See Para 4(IX)]

LIST OF PUBLIC SECTOR BANKS

ALLOCATION OF PUBLIC SECTOR BANKS FOR PAYMENT OF DEFENCE PENSION

S.N.	State	Name of the Public Sector Banks	
1.	Andhra Pradesh*	(i)	State Bank of India
		(ii)	State Bank of Hyderabad
		(iii)	Syndicate Bank
		(iv)	Indian Bank
		(v)	Union Bank of India
		(vi)	Central Bank of India
		(vii)	Andhra Bank
		(viii)	Corporation Bank
		(ix)	Vijaya Bank
		(x)	Canara Bank
2	Andaman & Nicobar Island	(i)	State Bank of India
		(ii)	Syndicate Bank
3	Arunachal Pradesh	(i)	State Bank of India
4	Assam	(i)	State Bank of India
		(ii)	United Bank of India
		(iii)	United Commercial Bank
		(iv)	Punjab National Bank
		(v)	Central Bank of India
		(vi)	Allahabad Bank
5	Bihar and Jharkhand	(i)	State Bank of India
		(ii)	Central Bank of India
		(iii)	Punjab National Bank
		(iv)	Bank of India
		(v)	United Commercial Bank
		(vi)	Allahabad Bank
		(vii)	United Bank of India
		(viii)	Bank of Baroda
6	Chandigarh	(i)	State Bank of India
		(ii)	Punjab National Bank
		(iii)	Central Bank of India
		(iv)	United Commercial Bank
		(v)	State Bank of Patiala
		(vi)	Bank of India
7	Dadar & Nagar Haveli	(i)	Dena Bank
8	Goa, Daman & Diu	(i)	State Bank of India
		(ii)	Bank of India
		(iii)	Bank of Baroda
		(iv)	Central Bank of India
		(v)	Canara Bank
		(vi)	Syndicate Bank

9	Gujarat	(i)	State Bank of India
		(ii)	Dena Bank
		(iii)	Bank of Baroda
		(iv)	Central Bank of India
		(v)	Bank of India
		(vi)	Union Bank of India
		(vii)	State Bank of Saurashtra
		(viii)	United Commercial Bank
10	Haryana	(i)	State Bank of India
		(ii)	Punjab National Bank
		(iii)	Central Bank of India
		(iv)	Syndicate Bank
		(v)	Bank of India
		(vi)	Union Bank of India
		(vii)	State Bank of Patiala
		(viii)	New Bank of India
		(ix)	Oriental Bank of Commerce
11.	Himachal Pradesh	(i)	State Bank of India
		(ii)	Punjab National Bank
		(iii)	United Commercial Bank
		(iv)	State Bank of Patiala
		(v)	Central Bank of India
		(vi)	Union Bank of India
12	Jammu & Kashmir	(i)	State Bank of India
		(ii)	Punjab National Bank
		(iii)	Central Bank of India
		(iv)	United Commercial Bank
13	Karnataka*	(i)	State Bank of India
		(ii)	State Bank of Mysore
		(iii)	Canara Bank
		(iv)	Syndicate Bank
		(v)	Union Bank of India
		(vi)	Indian Bank
		(vii)	State Bank of Hyderabad
		(viii)	Corporation Bank
		(ix)	Vijaya Bank
14.	Kerala	(i)	State Bank of India
		(ii)	State Bank of Travancore
		(iii)	Canara Bank
		(iv)	Syndicate Bank
		(v)	Union Bank of India
		(vi)	Central Bank of India
		(vii)	Indian Bank
		(viii)	Indian Overseas Bank
		(ix)	Vijaya Bank
15	Lakshadweep	(i)	Syndicate Bank
16	Maharashtra*	(i)	State Bank of India
		(ii)	Bank of Maharashtra
		(iii)	Bank of India
		(iv)	Central Bank of India
		(v)	Dena Bank

		(vi)	Union Bank of India
		(vii)	State Bank of Hyderabad
		(viii)	Bank of Baroda
		(ix)	Canara Bank
		(x)	Syndicate Bank
		(xi)	United Commercial Bank
17	Madhya Pradesh and Chhattisgarh	(i)	State Bank of India
		(ii)	State Bank of Indore
		(iii)	Central Bank of India
		(iv)	Bank of India
		(v)	Punjab National Bank
		(vi)	Allahabad Bank
		(vii)	Bank of Maharashtra
		(viii)	Union Bank of India
		(ix)	United Commercial Bank
		(x)	Dena Bank
18	Manipur	(i)	State Bank of India
		(ii)	United Bank of India
		(iii)	United Commercial Bank
19	Meghalaya	(i)	State Bank of India
		(ii)	United Bank of India
		(iii)	United Commercial Bank
		(iv)	Bank of Baroda
20	Mizoram	(i)	State Bank of India
21	Nagaland	(i)	State Bank of India
		(ii)	United Bank of India
		(iii)	United Commercial Bank
22	Orissa	(i)	State Bank of India
		(ii)	United Commercial Bank
		(iii)	Bank of India
		(iv)	United Bank of India
		(v)	Indian Overseas Bank
		(vi)	Indian Bank
		(vii)	Andhra Bank
		(viii)	Central Bank of India
23	Pondicherry	(i)	State Bank of India
24	Punjab	(i)	State Bank of India
		(ii)	Punjab National Bank
		(iii)	Central Bank of India
		(iv)	New Bank of India
		(v)	Oriental Bank of Commerce
		(vi)	Punjab & Sind Bank
		(vii)	United Commercial Bank
		(viii)	Bank of India
		(ix)	Indian Overseas Bank
		(x)	State Bank of Patiala
25	Rajasthan	(i)	State Bank of India
		(ii)	State Bank of Bikaner & Jaipur
		(iii)	Punjab National Bank
		(iv)	Bank of Baroda

		(v)	United Commercial Bank
		(vi)	Central Bank of India
		(vii)*	New Bank of India
		(viii)	Union Bank of India
26	Sikkim	(i)	State Bank of India
27	Tamil Nadu*	(i)	State Bank of India
		(ii)	Indian Bank
		(iii)	Indian Overseas Bank
		(iv)	Canara Bank
		(v)	Union Bank of India
		(vi)	Syndicate Bank
		(vii)	Bank of Baroda
		(viii)	Bank of India
		(ix)	Central Bank of India
		(x)	Corporation Bank
28	Tripura	(i)	State Bank of India
		(ii)	United Bank of India
		(iii)	United Commercial Bank
29	Uttar Pradesh and Uttranchal	(i)	State Bank of India
		(ii)	Punjab National Bank
		(iii)	Allahabad Bank
		(iv)	Central Bank of India
		(v)	Union Bank of India
		(vi)	Bank of Baroda
		(vii)	Canara Bank
		(viii)	Oriental Bank of Commerce
		(ix)	Syndicate Bank
		(x)	Punjab & Sind Bank
30	West Bengal*	(i)	State Bank of India
		(ii)	United Bank of India
		(iii)	United Commercial Bank
		(iv)	Central Bank of India
		(v)	Allahabad Bank
		(vi)	Bank of India
		(vii)	Bank of Baroda
		(viii)	Punjab National Bank
		(ix)	Union Bank of India
		(ii)	Indian Bank
		(iii)	United Commercial Bank
		(iv)	Indian Overseas Bank

*For metropolitan cities of Delhi/New Delhi, Mumbai, Kolkata, Bangalore, Lucknow, Chennai and Hyderabad where the scheme was introduced with effect from 1st April 1987, all Public Sector Banks have been authorised to disburse pension under this scheme.

APPENDIX -7
(See Para 132.18)

I

Rates of Monetary Allowances attached to Post Independence Gallantry decorations

Name of Gallantry Award	1.1.72 to 31.12.81 (GOI, MOD No. F-3(32)/72/D (Cor) dated 30.10.72) Rs. p.m	1.1.82. to 30.04.85 (GOI, MOD No. 3(9)/80/D (Ceremonials) dated 12.11.82) Rs. p.m.	1.5.85 to 31.12.86 (GOI, MOD No. 3(8)/83/D (Ceremonials) dated 09.05.85) Rs. p.m.	1.1.87 to 31.12.94 (GOI, MOD No. 3(21)/85/D (Ceremonials) dated 12.04.88) Rs.p.m.	1.1.95 to 31.12.95 (GOI, MOD No. 3(6)/93/D (Ceremonials) dated 31.01.95) Rs. p.m	1.1.96 to 31.1.99 (GOI, MOD No. 3(8)/98/D (Ceremonials) dated 08.06.98) Rs. p.m	1.2.99 onwards (GOI, MOD No. 3(8)/98/D (Ceremonials) dated 18.03.99) Rs. p.m
Param Vir Chakra	100/-	150/-	150/-	200/-	350/-	1500/-	1500/-
Each Bar	40/-	60/-	150/-	200/-	350/-	1500/-	1500/-
Maha Vir Chakra	75/-	115/-	115/-	160/-	275/-	400/-	1200/-
Each Bar	25/-	40/-	115/-	160/-	275/-	400/-	1200/-
Vir Chakra	50/-	75/-	75/-	120/-	200/-	300/-	850/-
Each Bar	20/-	30/-	75/-	120/-	200/-	300/-	850/-
Ashok Chakra	90/-	135/-	135/-	180/-	325/-	450/-	1400/-
Each Bar	35/-	55/-	135/-	180/-	325/-	450/-	1400/-
Kirti Chakra	65/-	100/-	100/-	140/-	250/-	350/-	1050/-
Each Bar	20/-	30/-	100/-	140/-	250/-	350/-	1050/-
Saurya Chakra	40/-	60/-	60/-	100/-	175/-	250/-	750/-
Each Bar	16/-	25/-	60/-	100/-	175/-	250/-	750/-
Sena/Nao Sena/Vayu Sena Medal	-	-	-	-	-	-	250/-

II

Rates of Monetary allowances attached to Pre-Independence gallantry decorations

Name of Gallantry Award	1.01.86 to 28.02.94 Rs. p.m. (GOI, MOD No. 7(140)/84/D (AG) dated 08.07.86)	1.03.94 to 18.04.99 Rs. p.m. (GOI, MOD No. 7(67)/92/D (AG) dated 30.03.94)	19.04.99 onwards Rs. p.m. (GOI, MOD No. 7(67)/92/D (AG) dated 19.04.99)
(a) Indian order of Merit Each Bar	100/- 100/-	175/- 175/-	350/- 350/-
(b) Indian order of Merit Class I Each Bar	85/- 85/-	100/- 100/-	300/- 300/-
(c) Indian order of Merit Class II Each Bar	85/- 85/-	100/- 100/-	200/- 200/-
(d) Distinguished service cross Each Bar	60/- 60/-	100/- 100/-	200/- 200/-
(e) Military Cross Each Bar	60/- 60/-	100/- 100/-	200/- 200/-
(f) Distinguished Flying Cross Each Bar	60/- 60/-	100/- 100/-	200/- 200/-
(g) Conspicuous Gallantry Medal Each Bar	60/- 60/-	100/- 100/-	200/- 200/-
(h) Military Medal Each Bar	25/- 25/-	45/- 45/-	90/- 90/-
(i) Indian Distinguished Service Medal Each Bar	20/- 20/-	35/- 35/-	70/- 70/-
(j) Distinguished Flying Medal Each Bar	15/- 15/-	25/- 25/-	- -

Important Guidelines for monetary allowances attached to Pre and Post Independence gallantry decorations

- The allowance will be admissible to the recipient of the award and on his death to his widow lawfully married by a valid ceremony. The widow will continue to receive the allowance until her re-marriage or death. The payment of the allowance will, however, be continued to a widow who remarried the late husband's brother and lives a communal life with the living heirs eligible for family pension. Ordinarily the widow who had first married the deceased recipient shall receive the allowance, but with the special sanction of the Government, the allowance may be divided equally between the lawful widows of recipients. Payments to all widows shall cease when the allowance to the first widow terminates.

2. When the award had been made posthumously to a bachelor, the monetary allowance shall be paid to his father or mother, and in case the posthumously awardee was a widower, the allowance shall be paid to his son below 18 years or unmarried daughter, as the case may be.
3. The monthly monetary allowance will be paid in respect of all gallantry awards received by an individual including bar attached to gallantry decorations. Each bar attached to gallantry decorations including bar attached to Sena Medal/Vayu Sena Medal/Nav Sena Medal shall carry the same amount of monetary allowance as attached to the original grant.
4. Payments, if any, already made will be adjusted against the payment due as per revised rate.
5. The above monetary allowance is also payable to the family pensioner/dependent pensioners/war injury pensioners who were/are in receipt of such awards at old rates.
6. The above monetary allowance will not be taken into account for computing dearness relief.
7. The award is to be notified based on the details of Gazette Notifications/Certificates in lieu of Gazette Notification issued by Service HQs.
8. The expenditure on this account will be debitable to the relevant heads of the Defence Services Estimates.

III

Lump-sum monetary awards to Nepalese Gorkha recipients of Indian Gallantry decorations

Gorkhas of Nepalese domicile in the Army, Navy and Air Force who are awarded the gallantry decorations will get special lump-sum monetary awards as per the scale given below: -

		w.e.f. 03.12.1971 (GOI, MOD No. F-3(32)/72/D (Ceremonials) dated 13.11.1972 (Rs.)	w.e.f. 01.08.2003 (GOI, MOD No. F-3(5)/98/D (Ceremonials) dated 05.09.2003 (Rs.)
(a)	Param Vir Chakra	15,000	1,50,000
(b)	Ashok Chakra	--	1,25,000
(c)	Maha Vir Chakra	10,000	1,00,000
(d)	Kirti Chakra	--	75,000
(e)	Vir Chakra	5,000	50,000
(f)	Shaurya Chakra	--	40,000
(g)	Sena Medal/Nav Sena Medal/Vayu Sena Medal(G)	--	20,000

Note-1: The award of Bar to the Medal will not entitle the recipient of the same to a further monetary award.

Note-2: In the case of posthumous awardees and awardees who died before the receipt of the reward, the lump-sum monetary rewards will be paid to the heirs in the order mentioned below:-

- (a) The widow of the deceased (in case the recipient leaves two or more widows, the amount will be paid in the manner prescribed in Rule 240(b) of Pay and Allowances Regulations(ORs) (Revised Edition)
- (b) The male lineal descendants of the deceased in the male line of descent.
- (c) The unmarried daughters of the deceased .
- (d) . Parents of the deceased.

Note-3: The expenditure on this account will be debited to Major Head 2071 Minor Head 02 (02.11:04) Civil Estimates Non-effective charges.

APPENDIX-8
(See Para 132.21.1)

Rates of Ad-hoc Ex-gratia w.e.f. 1.09.1984

Government have decided to grant on a purely ad-hoc ex-gratia basis, payments at the monthly rates to the Armed Forces pensioners who retired prior to 10.09.70 and also those who retired on or after 10.09.70 but before 1.01.1973. w.e.f. 01.09.1984 at the rates indicated below and no arrears are payable prior to this date vide GOI, MOD, letter No. 1(3)/84/D(Pen/Ser) dated 29.08.84 as amended vide that Ministry's letter of Even No. dated 18.09.1984.

Category	Amount of ad-hoc ex-gratia	
	Pensioners who retired before 10.09.70	Pensioners who retired on or after 10.09.70 but before 1.01.73.
OR. Reservist	Rs.10/- p.m.	Rs.10/- p.m.
Sepoy/SWR	Rs.25/- p.m.	Rs.25/- p.m.
Naik/L.Dafadar	Rs.25/- p.m.	Rs.25/- p.m.
Havildar/Dafadar	Rs.30/- p.m.	Rs.25/- p.m.
Nb/Sub/Nb Jamadar	Rs.30/- p.m.	Rs.25/- p.m.
Subedar/Risaldar	Rs.30/- p.m.	Rs.25/- p.m.
Sub. Major/ Risaldar Major	Rs.35/- p.m.	Rs.25/- p.m.
Hony. Commissioned Officer	Rs.35/- p.m.	----
Non regular officers granted EC/ SSC from the ranks of the Army	Rs.35/- p.m.	Rs.25/- p.m.
2nd Lt. And Lt	Rs.40/- p.m.	Rs.25/- p.m.
Captain	Rs.40/- p.m.	
Major	Rs.40/- p.m.	
Lt. Colonel(TS)	Rs.40/- p.m.	
Lt. Colonel(Selective)	Rs.40/- p.m.	
Colonel	Rs.75/- p.m.	
Brigadier	Rs.75/- p.m.	
MNS Officers	Rs.40/- p.m.	

Note1. The above amounts of ad-hoc ex-gratia are in addition to pension/relief as due under extent orders.

Note2. These will not be reckoned as pension for any purpose such as relief on pension or for calculation of minimum pension under the extent orders.

Note3. The following types of cases are not covered by the above orders:-

- (i) Widows/children of the Armed Forces pensioner granted family pension.
- (ii) Pensioner of HKSRA and pensioner in whose case the pensionary liability is that of U.K. Government or any other foreign Government including Government of Pakistan or any State Government of India.
- (iii) Civilian pensioners paid from Defence Services Estimates.
- (iv) Ex-gratia pensions
- (v) Widows in receipt of compassionate allowance.

- (vi) Pensioners who are not in receipt of any pension but are drawing only Jangi Inam or any gallantry award, e.g. Victoria cross, IOM allowances, Mahavir Chakra, Vir Chakra, etc.
- (vii) Children in receipt of children allowance.
- (viii) State Forces pensioners
- (ix) Re-employed pensioners.
- (x) Cases where 10 months rank rule authorised after actual calculation and also where pensioners have opted or deemed to have opted with reference to a higher rank than the one for which they were sanctioned pension as a result of Supreme Court Judgement.

APPENDIX-9
[See Paras 136.5,166.3]

Rates of Maximum and minimum limit of pension
(i) Maximum limit of pension fixed from time to time

For those who retired on or after	Pension should not exceed the following amount	Remarks		
		The amount of pension plus relief should not exceed the following amounts from the dates noted against each.		
17.4.50 17.4.56 1.1.73 1.4.79	Rs 583.33 p.m. Rs 675.00 p.m. Rs 1000.00 p.m. Rs 1500.00 p.m.	In respect of those (a) who retired on or after 31.3.79 (AN) but before 31.1.82 and (b) who retired after 31.1.82 (AN) and did not opt for merger of ADA upto 320 pt. CPI		In respect of those who retired on or after 31.1.82 and opted for merger of ADA upto 320 pt. CPI
		DATE	AMOUNT p.m.	AMOUNT p.m.
		1.4.79	1500	
		1.11.79	1525	
		1.5.80	1550	
		1.9.80	1575	
		1.12.80	1587.50	
		1.2.81	1600	
		1.4.81	1612.50	
		1.6.81	1625	
		1.8.81	1637.50	
		1.10.81	1650	
		1.11.81	1662.50	
		1.1.82	1675	
		1.4.82	1687.50	1612.50
		1.6.82	1700	1625
		1.9.82	1713	1638
		1.12.82	1725	1650
		1.3.83	1738	1663
		1.5.83	1750	1675
		1.7.83	1763	1688
		1.8.83	1775	1700
		1.10.83	1788	1713
		1.11.83	1800	1725
		1.1.84	1813	1738
		1.2.84	1825	1750
		1.4.84	1838	1763
		1.6.84	1850	1775
		1.8.84	1863	1788
		1.11.84	1875	1800
		1.1.85	1888	1813

1.4.85	Ceiling on pension removed			
1.1.86	Rs. 4500/- p.m.			
1.1.1996	Rs.15000/- p.m.			

(ii) Minimum limit of pension fixed from time to time

DATE OF EFFECT	AMOUNT p.m.	REMARKS
1.01.1964	Rs.25	Including the amount of pension, TI and AHI
1.03.1970	Rs.40	Including the amount of pension TI and AHI
23.08.1980	Rs.60	----
1.04.1982	Rs.150	Including the amount of pension and relief.
1.04.1983	Rs.160	Including the amount of pension and relief.
1.1.1986	Rs.375	-----
1.1.1996	Rs.1275	-----

APPENDIX-10
[See Para 136.5 and 166.3]

Rates of Minimum Limit Of Ordinary Family Pension From Time To Time

Rules under which granted.	Amount p.m.	Date of commencement	Remarks
Family Pension Scheme-64	Rs.25/-	1.01.1964	No AHI is admissible
1. Family Pension Scheme-64 2. LPR - 50 3. C.C.S.(EOP) Rules	Rs.40/-	1.03.1970	1. Including T.I. and A.H.I. II. applicable in cases of death occurring on or after 28.02.1970 III. Existing pension should be revised to Rs. 40/-p.m.if the same together with AHI/TI(where applicable) falls short of Rs.40/-p.m.
Family Pension Scheme-64	Rs.60/-	1.01.1973	In respect of deaths occurring on or after 1.01.1973
1. Family Pension Scheme-64 2. LPR - 50 3. C.C.S.(EOP) Rules	Rs.140/-	1.04.1982	Including the amount of pension and relief. If pension plus relief falls short of Rs. 140/- , the same should be stepped upto Rs.140/-p.m..
-do-	Rs.150/-	1.04.1983	If pension plus relief falls short of Rs. 150/- , the same should be stepped upto Rs.150/- p.m..
-do-	Rs.375/-	1.1.1986	applicable in cases of death occurring on or after 1.1.1986
-do-	Rs.1275/-	1.1.1996	Applicable in cases of death occurring on or after 1.1.1996

Specimen Form- Power of Attorney

<p>(a) Full name----- -----, -----</p>	<p>Know all men by these present that (a) do hereby appoint (b)</p>
<p>Personal No. ----- T.S./PS/H.O. No. -----</p>	<p>as my true lawful Attorney and authorize the said. Attorney to do all things, acts deeds, that may be necessary or are usual to receive from the (c) </p>
<p>Rank of the pensioner-----</p>	<p>.....</p>
<p>(b) Name of the Schedule Bank or firm or representative.----- ----- ----- -----</p>	<p>the pension payments etc, due to me as authorised by the Principal Controller of Defence Accounts (Pensions) Allahabad /Principal Controller of Defence Accounts (Navy) Mumbai/Controller of Defence Accounts (Air Force) New Delhi and to give receipt for the same and credit the same to my account. And I do hereby agree to ratify all acts, deeds and things done or made by my said Attorney, which shall be deemed to be done & made by me personally and shall be binding on me with force and effect.</p>
<p>(c) Name of the pension paying officer. ----- ----- ----- -----</p>	<p>This power of Attorney shall remain in full force and effect until due notice in writing of its revocation shall have been given to the PCDA(P) Allahabad. In witness whereof the said (d) </p>
<p>(d) Name of the pensioner----- ----- -----</p>	<p>has set his/her hand and seal this day of signed, sealed and delivered by the said (d) in the presence of</p>
	<p>Executants of power of Attorney</p>

Indemnity Bond In The Case Of Missing Pensioner

KNOW ALL MEN by these presents that we(a).....(b)..... the wife/son/brother/nominee, etc., of (c)..... who had retired from the post ofin the Ministry/Department/ Office ofand who was in receipt of pension from is reported to have been missing since (hereinafter referred to as "missing pensioner") resident of(hereinafter called "the Obligor") and (d) son/wife/daughter of Shri resident of and son/ wife/ daughter of Shri..... resident of the sureties for and on behalf of the Obligor (hereinafter called "the Sureties") are held firmly bound to the President of India (hereinafter called "the Government") in each and every sum being the arrears of pension and monthly family pension and relief thereon well and truly to be paid to the Government, on demand and without a demur together with simple interest @ % p.a. from the date of payment until repayment for which payment we bind ourselves and our respective heirs, executors, administrators, legal representatives, successors and assigns by these presents.

Signed this day of two thousand and
 WHEREAS(C) was at the time of his disappearance a Central Government pensioner receiving a pension at the rate of Rs. (in words) only per month and relief thereon from the Government AND WHEREAS the said (c) disappeared on the day of 20 and there was due to him at the time of his disappearance the sum equivalent of arrears of pension due.

AND WHEREAS the obligor is entitled to family pension at Rs. (Rupees..... only) plus admissible dearness relief thereon.

AND WHEREAS the obligor has represented that he/she is entitled to the aforesaid sum and approached the Government for making payment thereof to avoid undue delay and hardship.

AND WHEREAS the Government has agreed to make payment of the said sum of Rs.(in words) and monthly family pension @ Rs.(in words) plus relief thereon to the Obligor upon the Obligor and the Sureties entering into a Bond in the above-mentioned sum to indemnify the Government against all claims to the amount so due to the aforesaid missing Government pensioner.

AND WHEREAS the Obligor and at his/her request the Surety/Sureties have agreed to execute the Bond in the terms and manner hereinafter contained.

NOW THE CONDITION OF THIS BOND is such that, if after payment has been made to the Obligor, the Obligor and/or the Surety/Sureties shall in the event of a claim being made, by any other person or the missing pensioner on appearance, against the Government with respect to the aforesaid sum of Rs.(in words)and the sums paid by the Government as monthly family pension and relief as aforesaid then refund to the Government the said sum of Rupees..... (in words) and each and every sum paid by Government as monthly family pension and relief together with simple interest @ % per annum and shall, otherwise, indemnify and keep the Government harmless and indemnified against and from all liabilities in respect of the aforesaid sums and all costs incurred in consequence of the claim thereto THEN the above-written Bond

or obligation shall be void and of no effect but otherwise it shall remain in full force, effect and virtue.

AND THESE PRESENTS ALSO WITNESS that the liability of the Surety/Sureties hereunder shall not be impaired or discharged by reason of time being granted by or any forbearance act of omission of the Government whether with or without the knowledge or consent of the Surety/Sureties in respect of or in relation to the obligations or conditions to be performed or discharged by the obligor or by any other method or thing whatsoever which under the law relating to sureties would but for this provision shall have no effect of so releasing the Surety/Sureties from such liability nor shall it be necessary for the Government to sue the Obligor before suing the Surety/Sureties or either of them for the amount due hereunder, and the Government agrees to bear the stamp duty, if any, chargeable on these presents.

IN WITNESS WHEREOF the Obligor and the Surety/Sureties hereto have set and subscribed their respective hands hereunto on the day, month and year above-written.

Signed by the above named 'Obligor' in the presence of

1.....

2.....

Signed by the above named 'Surety' / 'Sureties'

1.....

2.....

Accepted for and on behalf of the President of India by

.....

..... [Name and designation of the Officer directed or authorized, in pursuance of Article 299 (1) of the Constitution, to accept the bond for and on behalf of the President] in the presence of

.....

(Name and designation of witness)

- NOTES 1. (a) Full name of the claimant referred to as the 'Obligor'
 (b) State relationship of the 'Obligor' to the 'missing pensioner'.
 (c) Name of the 'missing pensioner'.
 (d) Full name or names of the Sureties with name or names of the father(s)/husband (s) and place of residence.
2. The Obligor as well as the sureties should have attained majority so that the bond may have legal effect or force.
3. The rate of simple interest will be as prescribed by the Government from time to time. It is 6% p.a. on the date of issue of the OM.

Rates of TI/AHI/AHR/ Graded Relief , Dearness Relief from time to time

I

Temporary Increase With Effect From 1.11.1943

The Governor General in council is pleased to decide that all civil pensioners of the Central Government (other than Railways) shall be granted TI in their pension on the following rates:-

Amount of Pension	Amount of T.I.
Pension not exceeding Rs 20/-p.m.	Rs.3/-p.m.
Pension exceeding 20/- but not exceeding Rs. 40/- p.m.	Rs 4/-p.m.

Note 1- Pension for this purpose shall include the commuted portion also, if any. Pensioners in receipt of pensions higher than Rs. 40/-, but not higher than Rs. 44/- p.m. shall receive such an amount as would bring the total pension to Rs.44/-pm.

Note 2- This increase will have effect from 1.11.1943 i.e. on the pension due in December 1943, and will be in operation for one year.

Authority:- (i) Finance. Department Notification No. F.2(36)-W/43 dated 25.11.1943 as reproduced in Army Instruction 41/44

(ii) Extended to Defence Pensioner vide AI 15/44

II

Temporary Increase With Effect From 1.11.1944

As the cost of living continues to be high the Governor General in council has been pleased to extend until further orders the T.I in pension sanctioned for all civil pensioners of the Central Government (other than Railways) in this Department Notification No F.2(36)-W/43 dated 25.11.1943 namely:-

Amount of Pension	Amount of T.I.
Pension not exceeding Rs 20/-p.m.	Rs.3/-p.m.
Pension exceeding 20/- but not exceeding Rs. 40/-p.m.	Rs 4/-p.m.

The Governor General in Council has also been pleased to sanction until further orders, a TI of Rs.5/-p.m.in pension exceeding Rs 40/-p.m.but not exceeding Rs 75/- p.m. w.e.f 1.11.1944, i.e. beginning with pensions payable on the 1 December 1944. Pension exceeding Rs. 75/- p.m. but not exceeding Rs 80/ p.m. shall receive such increase as will bring the total pension to Rs. 80/- p.m.

Authority:- Finance. Department Notification No. F.2(56)-W/44 dated 9.11.1944 as reproduced in Army Instruction 641/44.

III

Temporary Increase With Effect From 1.1.1945

Central Government Pensioners were granted temporary increase in their pension w.e.f. 1.01.1945 at the following rate.

Amount of Pension	Amount of T.I.
Pension not exceeding Rs 20/-p.m.	Rs.4/-p.m.
Pension exceeding 20/- but not exceeding Rs. 60/-p.m.	Rs 5/-p.m.
Pension exceeding Rs 60/- but not exceeding Rs 100/-p.m.	Rs.6/-p.m.

Pensions exceeding Rs. 100/- p.m. but not exceeding Rs. 106/-p.m. shall receive such increase as will bring the total pension to Rs. 106/- p.m..

Authority:- (i) Finance. Department Notification No. F.1(22)-W/11/45 dated 26.05.1945 as reproduced in Army Instruction 542/45.

(ii) Extended to Defence Pensioner vide AI 541/45

IV

Temporary Increase With Effect From 1.04.1958

The question of affording relief to the pensioners who retired before 15.07.1952 has been engaging the attention of the Government. The President has now been pleased to decide that the Central Government pensioners who retired from service before 15.07.1952 shall be granted enhanced rate of temporary increase in their pension wef 1.04.1958 on the following scale.

Amount of Pension	Amount of T.I.
Pension up to Rs 50/-p.m.	Rs.10/-p.m.
Pension above Rs.50/- p.m. but not above Rs. 100/-p.m.	Rs 12.50/-p.m.
Pension above Rs 100/-p.m.	Such T.I. as will bring the total pension to Rs.112.50 /-p.m.

Authority:-

(i) Government of India Ministry of Finance, Memo No. F.8(5)-EV/57 dated 9.06.1958 as reproduced in Army Instruction 229 dated 4.10.1958.

(ii) Extended to Defence Pensioner vide AI 6/S/60

Note-1 The enhanced rate of T.I. mentioned above have been sanctioned to pensioners who retired before 15.07.1952, with a view to bring them on the level of those pensioners in whose case an element of D.A. was taken into account while fixing their pension. In view of this position the President has now decided that pensioners in whose pension an element of dearness allowance has been taken into account should not be allowed the benefit of temporary increase, even though it may be more advantageous.

Authority: Government of India Ministry of Finance, Memo No. 33(7)-EV/59 dated 26.05.1959.

Note-2 Temporary increase in pension is determined on the pension granted originally and not on the pension after commutation.

Authority:- Government of India Ministry of Finance, Memo No. 793-EV(A)/59, dated 20.02.1959.

Note-3 A doubt has been raised whether in the case of re-employed pensioner in receipt of a pension upto Rs10/- p.m.(now up to Rs.50/- p.m. in case of a military pensioner) which is not taken into account for fixation of pay on re-employment, temporary increase should be allowed on such pensions. The position is that so long as a pensioner remains re-employed, he should not be eligible for any temporary increase on his pension.

Authority: Government of India Ministry of Finance, Memo No. 15(1)-EV(A)/61, dated 18.02.1961.

V

Ad-hoc Increase With Effect From 1.10.1963

The question regarding the grant of some relief to retired Central Government servants who are in receipt of small amounts of pensions has been engaging the attention of the Government for some time past. The President has now been pleased to decide that *ad-hoc* increase on pension (including family pensions, extraordinary pension and compassionate allowance) payable in India up to Rs.200/- will be sanctioned at the following rates until further orders:-

Amount of Pension	Rate of ad-hoc increase in pension
Pension up to Rs.30/-p.m.	Rs.5/-p.m.
Pension above Rs. 30 but not above Rs.75/-p.m.	Rs.7.50/-p.m.
Pension above Rs. 75 but not above Rs.200/-p.m.	Rs.10/-p.m.
Pension above Rs. 200 /-p.m.	Such ad-hoc increase as will bring the total pension to Rs.210/-p.m.

2. These orders will apply to all existing pensioners of the Government of India and those Government servants who will retire hereafter and will take effect from the 01.10.1963.

3. The pensioners who are already in receipt of temporary increase in pensions will receive the benefits of *ad-hoc* increase in addition.

4. All other orders in force in regard to temporary increase in pensions will *mutatis mutandis* apply to these *ad-hoc* increase also.

Authority:

(i) Government of India Ministry of Finance, Memo No. F.15(13)-EV(A)/63, dated 16.10.1963.

(ii) Extended to Defence Pensioner vide AI 19/S/63

VI

Ad-hoc increase at enhanced rate with effect from 1.09.1969

The question of grant of further relief to those in receipt of small pensions has been under consideration for some time past. The President has now been pleased to decide that the rates of *ad-hoc* increase on pensions be increased by Rs.10/-p.m., with effect from 1.09.1969. Accordingly, the revised rates of *ad-hoc* increase on pensions with effect from 1.09.1969 would be as follows,

Amount of Pension	Rate of ad-hoc increase in pension
Pension up to Rs 30/-p.m.	Rs.15/-p.m.
Pension above Rs. 30 but not above Rs.75/-p.m.	Rs.17.50/-p.m.
Pension above Rs. 75 but not above Rs.200/-p.m.	Rs.20/-p.m.
Pension above Rs. 200 /-p.m.	Such ad-hoc increase as will bring the total pension to Rs.220/-p.m.

Authority:-

- (i) Government of India Ministry of Finance, Memo No. F.18(3)-EV(A)/69, dated 1.09.1969.
- (ii) Extended to Defence Pensioner vide AI 4/S/69

VII

Non-admissibility of ad-hoc increase in pension: The *ad-hoc* increase in pension as sanctioned in GI MF MEMO NO. F.18(3)-EV(A)/69, dated 1.09.1969 shall not be admissible to Government servant retiring from service on or after 1.01.1973.

Authority: Government of India Ministry of Finance, Memo No. F.22 (8)-EV(A)/75, dated 13.02.1976.

VIII

Ad-hoc Relief To Pre-1973 Retirees

Ad-hoc relief and relief to Government servants who retired from service prior to 1.01.1973

(a) Government servants who retired prior to 1.01.1973 will be eligible to the *ad-hoc* reliefs at the rates mentioned below wef 1.01.1973:-

(Based on the original pension or on Rs. 40 p.m. where the original pension is less than Rs.40/-)

Pension range	Amount of Ad-hoc relief in pension
Below Rs. 85/-	Rs.15/- p.m.
Rs. 85 and above but below Rs.210	Rs.21/- p.m.
Rs.210 and above but below Rs.500	Rs.25/- p.m.
Rs. 500 and above	Rs.35/- p.m.

Note: The term 'original pension' including the 'Compassionate Allowance' for the purpose of calculation of *ad-hoc* relief does not include the temporary/ *ad-hoc* increases in pension granted prior to 1.01.1973 or the pension equivalent of death-cum retirement gratuity but includes the commuted portion of pension, if any.

(b) The category of pensioners as mentioned in clause (a) above, will in addition to *ad-hoc* relief be eligible for the relief in pension granted from 1.08.1973. The

relief in respect of pensioners mentioned in clause (a) above will be calculated on the total of the elements mentioned below:

- (i) Original pension as defined in the note below clause(a) above.
- (ii) Ad-hoc relief as admissible under clause (a) above.
- (iii) Temporary/*ad-hoc* increases, where admissible.

Authority:

- (i) Government of India Ministry of Finance, Memo No. F.22 (8)-EV (A)/75, dated 13.02.1976
- (ii) Extended to Defence Pensioner vide under Ministry of Defence letter No. F. 11(1)/74/D (Pension/ Services) dated 9.5.1974.

IX

Ad-hoc Relief and Relief to Pre-1973 Family Pensioners wef. 1.10.1975

1. The question regarding grant of relief to the families of the Government servants who were/are in receipt of family pension under the Liberalized Pension Rules, the CCS (Pensions) Rules, 1972 and the Extra-ordinary Pension Rules has been engaging the attention of the Government. President is now pleased to grant, keeping in view the resources available to such pensioners, a relief to the extent of 25% of pension drawn from time to time subject to a minimum of Rs. 25/- and maximum of Rs. 125/- p.m. with effect from 1.10.1975 on *ad-hoc* basis.

2. In addition to the relief mentioned in Para 1 above the President is also pleased to grant to such of these pensioners who are in receipt of pension from a date prior to 1.01.1973, an ad-hoc relief on the following rates with effect from the 1.10.1975.

(Based on the original pension or on Rs. 40/- p.m. where the original pension is less than Rs. 40/-)

Family Pension Range	Amount of Ad-hoc relief in pension
Below Rs. 85/-	Rs. 15/- p.m.
Rs. 85 and above but below Rs. 210	Rs. 21/- p.m.
Rs. 210 and above but below Rs. 500	Rs. 25/- p.m.
Rs. 500 and above	Rs. 35/- p.m.

3. The term 'original pension' including the 'Compassionate Allowance' for the purpose of calculation of *ad-hoc* relief does not include the temporary/ *ad-hoc* increases in pension granted prior to 1.01.1973.

4. The quantum of relief in Para 1 above will be calculated on the total of the elements mentioned below:

- (i) Original pension as defined in the Note below clause(a) above.

- (ii) Ad-hoc relief as admissible under clause (a) above.
 (iii) Temporary/ ad-hoc increases, where admissible.

Authority:

- (i) Government of India Ministry of Finance, Memo No. 13(6) dated 5.04.1976.
 (ii) Extended to Defence Pensioners vide under Ministry of Defence letter No. F. 11(1)/74/D (Pension-C) dated 27.4.1976

X

Relief on pension to Government servants with effect from 01.08.1973-

Government servant who retire from service on or after 1.01.1973, will be eligible for the grant of relief on pension as shown in the chart below:-

CHART FOR PAYMENT OF GRADED RELIEF ON PENSION IN RESPECT OF THOSE WHO RETIRED FROM SERVICE ON OR AFTER 1.1.1973

Period		Retired Before 30.9.77		Retired Between 30.9.77 and 30.01.1982 and opted for merger of DA as pay up to average CPI 272. Point for pension/ gratuity calculation.		Retired Between 31.1.82 and 30.3.85		Between 31.03.85 and 31.12.85	
From	To	%	Max	%	Max.	%	Max	%	Max
1.08.73	31.12.73	5	25						
1.01.74	31.03.74	10	50						
1.04.74	30.09.75	15	75						
1.10.75	31.03.77	25	125						
1.04.77	31.08.77	30	150						
1.09.77	30.11.78	35	175	15	75				
1.12.78	31.10.79	40	200	20	100				
1.11.79	30.04.80	45	225	25	125				
1.05.80	31.08.80	50	250	30	150				
1.09.80	30.11.80	55	275	35	175				
1.12.80	31.01.81	57.50	288	37.5	188				
1.02.81	31.03.81	60	300	40	200				
1.04.81	31.05.81	62.5	313	42.5	213				
1.06.81	31.07.81	65	325	45	225				
1.08.81	30.09.81	67.5	338	47.5	238				
1.10.81	31.10.81	70	350	50	250				
1.11.81	31.01.82	72.5	363	52.5	263				
1.02.82	31.03.82	75	375	55	275	40	200		

1.04.82	31.05.82	77.5	388	57.5	288	42.5	213		
1.06.82	31.08.82	80	400	60	300	45	225		
1.09.82	30.11.82	82.5	413	62.5	313	47.5	238		
1.12.82	28.02.83	85	425	65	325	50	250		
1.03.83	30.04.83	87.5	438	67.5	338	52.5	263		
1.05.83	30.06.83	90	450	70	350	55	275		
1.07.83	31.07.83	92.5	463	72.5	363	57.5	288		
1.08.83	30.09.83	95	475	75	375	60	300		
1.10.83	31.10.83	97.5	488	77.5	388	62.5	313		
1.11.83	31.12.83	100	500	80	400	65	325		
1.01.84	31.01.84	102.5	513	82.5	413	67.5	338		
1.02.84	31.03.84	105	525	85	425	70	350		
1.04.84	31.05.84	107.5	538	87.5	438	72.5	363		
1.06.84	31.07.84	110	550	90	450	75	375		
1.08.84	31.10.84	112.5	563	92.5	463	77.5	388		
1.11.84	31.12.84	115	575	95	475	80	400		
1.01.85	30.4.85	117.5	588	97.5	488	82.5	413	2.5	13
1.05.85	31.7.85	120	600	100	500	85	425	5	25
1.08.85	31.10.85	122.5	613	102.5	513	87.5	438	7.5	38
1.11.85	31.12.85	125	625	105	525	90	450	10	50
1.01.86	31.03.86	127.5	638	107.5	538	92.5	463	12.	63
1.04.86	31.05.86	130	650	110.	550	95	475	15	75
1.06.86	31.06.86	132.5	663	112	563	97.5	488	17	88
1.07.86	xxxxxxx	135	675	115	575	100	500	20	100

XI

Dearness Relief to pensioners/family pensioners w.ef. 1.07.1986

In pursuance of Government decisions on the recommendation of the IVth Central Pay Commission, the President is pleased to decide that dearness relief shall be paid to Central Government pensioners and family pensioners to compensate them for rise in cost of living beyond average CPI 608 at the following rates:

RATES OF DEARNESS RELIEF

Date	Pension Upto 1750	Pension between 1750 to 3000	Subject to minimum	Pension exceeding Rs.3000/-	Subject to minimum
1.07.86	4%	3%	70	2%	90
1.01.87	8%	6%	140	5%	180
1.07.87	13%	9%	228	8%	270
1.01.88	18%	13%	315	11%	391
1.07.88	23%	17%	403	15%	510
1.01.89	29%	22%	508	19%	660
1.07.89	34%	25%	595	22%	750
1.01.90	38%	28%	665	25%	840
1.07.90	43%	32%	753	28%	960
1.01.91	51%	38%	893	33%	1140
1.07.91	60%	45%	1050	39%	1350
1.01.92	71%	53%	1243	46%	1590
1.07.92	83%	62%	1453	54%	1860

1.01.93	92%	69%	1610	59%	2070
1.07.93	97%	73%	1698	63%	2190
1.01.94	104%	78%	1820	67%	2340
1.07.94	114%	85%	1995	74%	2550
1.01.95	125%	94%	2188	81%	2820
1.07.95	136%	102%	2380	88%	3060
1.01.96	148%	111%	2590	96%	3330
1.07.96	159%	119%	2783	103%	3570
1.01.97	170%	128%	2975	110%	3840

XII

Dearness Relief to Pensioners/Family Pensioners wef.1.07.1996

Dearness relief is payable in pursuance of Government decision on the recommendations of Vth CPC to Central Government Pensioners/family pensioners to compensate them for the rise in the cost of living beyond average Consumer Price Index 306.33(as on 1.1.96, as against average CPI 1510) with effect from 1.7.1996 and thereafter as sanctioned by the Government from time to time at the uniform rate as indicated below:-

RATES OF DEARNESS RELIEF

Period	Rate of D.R. per month.
1.07.1996 to 31.12.1996	04%
1.01.1997 to 30.06.1997	08%
1.07.1997 to 31.12.1997	13%
1.01.1998 to 30.06.1998	16%
1.07.1998 to 31.12.1998	22%
1.01.1999 to 30.06.1999	32%
1.07.1999 to 31.12.1999	37%
1.01.2000 to 30.06.2000	38%
1.07.2000 to 31.12.2000	41%
1.01.2001 to 30.06.2001	43%
1.07.2001 to 31.12.2001	45%
1.01.2002 to 30.06.2002	49%
1.07.2002 to 31.12.2002	52%
1.01.2003 to 30.06.2003	55%
1.07.2003 to 31.12.2003	59%
1.01.2004 to 31.03.2004	61%

From 1.4.2004, Dearness Relief equal to 50% of basic pension / family pension would be converted into Dearness Pension/Dearness Family Pension. Consequently Dearness Relief from 1.4.2004 would be payable at the rate of 11% on basic pension/family pension and dearness pension / dearness family pension.

1.04.2004 to 30.06.2004	11%
1.07.2004 to 31.12.2004	14%
1.01.2005 to 30.06.2005	17%
1.07.2005 to 31.12.2005	21%

- 2 For the purpose of payment of dearness relief pension/family pension in the case of pre-1.1.1996, retirees and where family pension was sanctioned prior to 1.1.1996, means the consolidated pension or consolidated family pension as the case may be , effective from 1.1.1996,

in terms of G.I Deptt. of P and PW OM. No 45/86/97-P and PW (A) Part - II dated 27.10.1997.

- 3 In the case of pensioners who retire from service on or after 1.1.1996 or where family pension is sanctioned for the first time on or after 1.1.1996, pension /family pension means the basic pension/basic family pension as the case may be in terms of Government of India, Department of P & PW OM. No. 45/86/97-P & PW(A) Part-I dated 27.10.1997.
 - 4 Central Government employees who had drawn lump-sum amount on absorption in a PSU/Autonomous body and have become eligible to restoration of one third commuted portion of pension as well as Revision of the restored amount in terms of G.I Deptt. of P and PW OM. No 4/59/97-P and PW (D) dated 14.07.1998. will be entitled to dearness relief with effect from 1.07.1996 and thereafter on full pension i.e. the revised pension which the absorbee would have received on the date of restoration, had he not drawn lump-sum payment on absorption.
- Authority- Government of India, Department of P & PW OM. No 4/29/99-P and PW (D) dated 12.07.2000.
- 5 Payment of dearness relief involving a fraction of a rupee shall be rounded off to the next higher rupee.
 - 6 Other provisions governing grant of dearness relief to pensioner such as regulation of dearness relief during employment/ reemployment, regulation of dearness relief where more than one pension is drawn has undergone a change in certain cases vide Ministry of PPG and Pension, Deptt. of P&PW OM No. 45/73/97-P&PW(G) dt. 02.07.1999.
 - 6 From 1.4.2004, Dearness Relief equal to 50% of basic pension / family pension would be converted into Dearness Pension/Dearness Family Pension. Consequently Dearness Relief from 1.4.2004 would be payable at the rate of 11% on basic pension/family pension and dearness pension / dearness family pension vide Ministry of PPG and Pension, Deptt. of P&PW OM No. 105/1/2004-IC dated 1.3.2004 as modified by the same Department O.M. No. 42/2/2004-P&PW (G) dated 15.03.2004.

XIII

Dearness Relief Payable on Ex-Gratia Payment

- 7 The surviving CPF beneficiaries who had retired from service between the period 18.11.1960 to 31.12.1985 and are in receipt of ex-gratia of Rs. 600/-p.m.with effect from 1.11.1997, will be paid dearness relief as indicated in Para 3 below.

Authority: DP &PW OM No. 45/52/97-P&PW(E)-Vol. II dated 14.01.2000

- 8 The following categories of CPF beneficiaries, who are in receipt of revised/consolidated basic amount of ex-gratia payment with effect from 1.11.1997 in terms of G.I Deptt. of P and PW OM. No 45/52/97-P and PW (E) dated 16.12.1997, will also be paid dearness relief as indicated in Para 3 below.

- 9 The widows and dependant children of the deceased CPF beneficiary who had retired from service prior to 1.1.1986 or who had died while in service prior to 1.1.1986 and are in receipt of Ex-gratia payment of Rs.605/- p.m.
- 10 Central Government employees who had retired on CPF benefits before 18.11.1960 and are in receipt of Ex-gratia payment of Rs.654/-, Rs.659/-, Rs.703/- and Rs.965/-
- 11 Rates of dearness relief admissible to the above categories of CPF beneficiaries will be as under:-

Period	Amount of dearness relief for the category of CPF beneficiary who is in receipt of ex-gratia payment.					
	Rs.600 vide Para 1	Rs.605 vide Para 2 (i)	Rs.654 vide Para 2 (ii)	Rs.659 vide Para 2 (ii)	Rs.703 vide Para 2 (ii)	Rs.965 vide Para 2 (ii)
1.11.97	13%	Rs.31	Rs.33	Rs.33	Rs.36	Rs.49
1.01.98	16%	8%	8%	8%	8%	8%
1.7.98	22%	14%	14%	14%	14%	14%
1.1.99	32%	24%	24%	24%	24%	24%
1.7.99	37%	29%	29%	29%	29%	29%
1.1.2000	38%	30%	30%	30%	30%	30%
1.7.2000	41%	33%	33%	33%	33%	33%
1.1.2001	43%	35%	35%	35%	35%	35%
1.7.2001	45%	37%	37%	37%	37%	37%
1.1.2002	49%	41%	41%	41%	41%	41%
1.7.2002	52%	44%	44%	44%	44%	44%
1.1.2003	55%	47%	47%	47%	47%	47%
1.7.2003	59%	51%	51%	51%	51%	51%
1.1.2004	61%	53%	53%	53%	53%	53%

From 1.4.2004, Dearness Relief equal to 50% of ex.gratia would be converted into Dearness ex.gratia. Consequently Dearness Relief from 1.4.2004 would be payable at the rate of 11% on basis of basic ex.gratia and dearness ex.gratia.

1.4.2004	11%	3%	3%	3%	3%	3%
1.7.2004	14%	6%	6%	6%	6%	6%
1.1.2005	17%	9%	9%	9%	9%	9%
1.7.2005	21%	13%	13%	13%	13%	13%

- 4 The payment of dearness relief involving a fraction of a rupee shall be rounded off to the next higher rupee.

Authority: DP &PW OM No. 45/52/97-P & PW(E) dated 16.12.1997 as modified by that Department OM No. 45/52/97-P & PW(E)-Vol.II dated 14.01.2000

- 5 Necessary instructions of the Government already exist for the Accountants General and Authorised Public Sector Banks to arrange payment of relief to pensioner etc. without waiting for any instructions from the Comptroller and

Auditor General of India and the Reserve Banks of India in view of letter No. 528-TRA,II/84-80-II dated 23.04.1981 of the Comptroller and Auditor General of India addressed to all Accountants General and Reserve Bank of India Circular No. GANB No 2958/GA-64(II)(CGL)/81 dated 21.05.1981, addressed to State Bank of India and its subsidiaries and all Nationalized Banks.

Appendix -14
(See Para 323.2)

Standard Memo Form For Observations/Objections

**No. At/
Office of the PCDA(P)
Allahabad
Dated:**

To

The.....
.....

Sub: Spot audit of Defence Pension Payment account for the period.

During the course of detailed audit of pension payments accounts of Defence Pensioners in your Pension Disbursing Authority, the following types of observations/ objections /irregularities/overpayments were found.

You are requested to take immediate necessary action to regularize the underpayments and recover the overpayments in suitable installments of 1/3rd of pension plus relief. In case of payment of any arrears, lumpsum amount of overpayment may please be recovered. The recovery statements may please be sent by name every month to Shri OI/C AT separately, apart from enclosing one copy of recovery statement with pension paid vouchers/bank scrolls. The amount of wrong debit may please be immediately refunded through demand draft during the course of stay of the team at the station. Please ensure that further payment of affected pensioners are not debited to Defence service estimates . please also take remedial measures to avoid recurrence of the irregularities pointed out.

I. Observations.

- (i) It is seen that PPO register as per PPI/Scheme for "Payment of Pension to Defence Pensioners by PSBs" has not been maintained.
- (ii) It is seen that check register/payment register has not been maintained properly. The PPO No., amount of pension, of commencement of pension has not been recorded in the check register/ payment register.
- (iii) Entry for monthly payments of pension has not been made in Check register/ Payment register with dated initial of the PDA.
- (iv) The date of payment of DCRG, Commuted value of pension has not been recorded with dated initial of PDA in the PPO.
- (v) The paid vouchers/debit scrolls have not been prepared on proper format. The correct PPO No., amount of original pension, commuted amount of pension and net amount of pension has not been shown separately.
- (vi) Individual case files have not been maintained properly and PPOs and other documents have not been kept in the relevant case files.
- (vii) Life certificate once in a year and remarriage/marriage certificate and non-employment certificate have not been taken once in a six month in May and November, as the same are not recorded in the individual case files.
- (viii) It is also seen that in many cases original PPO and subsequent Corr. PPOs are not available but the payment is being made regularly without any PPO. A list of such PPOs is enclosed as "**Statement-I**". Please furnish

loss certificate in respect of all these PPOs during the course of stay of the team so that duplicate copies of the same may be sent to your office for record.

- (ix) Form D-I & D-II /Form I & II are not being prepared and sent to this office by 10th of the next month in which the casualties occurred. Please ensure that the report is sent regularly to Shri _____ AO/SAO by name.

II. Observations/Overpayments

- (i) Payment of of full amount of pension has been made instead of residual amount after reducing the commuted portion of pension. The details of such cases and over payment involved is enclosed as **Statement-2**
- (ii) Payment of Disability Pension has been made beyond the specified date of grant. The details of such cases are enclosed in **Statement-3**.
- (iii) Payment of enhanced rate family pension has been made beyond the date of admissibility. Details of such cases are enclosed as **Statement-4**
- (iv) Payment of dearness relief on pension during re-employment to the ineligible categories has been made. Details are enclosed as **Statement-5**
- (v) Wrong fixation of pension resulting in over-payment wef 1.1.1996 under Vth CPC orders, has been made. Details are enclosed as "**Statement-6**."
- (vi) Payment of OTI(One Time Increase) has been made to non- entitled class of pensioners listed in Statement-7.
- (vii) Miscellaneous overpayments on account of Personal Pension, immediate Relief etc, has been made. Details of such cases are mentioned in **Statement-8** enclosed.
- (viii) Payment of dependent pension beyond the date of admissibility has been made. Details are enclosed as **statement-9**
- (ix) Overpayment of Ad-hoc Ex-gratia Allowance payable wef. 1.9.84 to pre 10.09.70 and 01.01.73 retirees has been made to non- entitled pensioners as per details enclosed as **Statement-10**
- (x) Overpayment of family pension without notification in PPO as per details enclosed as **statement-11** has been made.
- (xi) Under-payment of pension due to wrong fixation under Vth CPC orders wef. 01.01.96 has been made as per details enclosed as **Statement-12**
- (xii) Wrong debit cases. The individuals mentioned in **Statement-13** are not defence pensioners. Please stop debiting their pension to Defence Services Estimates and debit their pension to their concerned head of account.

An early action in the matter will be appreciated.

AAO

Spot Audit Team

Camp Office.

Copy for information to:-

1. Chief Managing Director (Concerned bank)	A copy of the objection statement is forwarded herewith for information and taking suitable action for settlement of objection statements. As it is a time taking job to cover the all bank branches/treasuries/ DPDOS in a time frame with our limited manpower, and other resources, it is requested that suitable instructions may please be issued to the PDAs under your administrative control to avoid such irregularities.
(2) Director of Treasuries	
(3) CDA(PD) Meerut	
(4) CDA 506 Annasalai Chennai	

STATEMENT-1**Name of PDA:****Month account :
State :****Cases where original PPO or subsequent corr. PPOs are not available in individual case files.**

Sl. No.	Name of Pensioner Unit, Rank, Regtl. No. etc.	PPO No.	Service Pension/ Disability Pension/ family Pension etc.
---------	---	---------	--

STATEMENT -2**Name of PDA:****Month account :
State :****Payment of full amount of pension instead of residual amount after commutation.**

Sl. No.	Name of Pensioner Unit, Rank, Regtl. No. etc.	PPO No. (original & last PPO. No.)	Date of payment of commuted value	Date of reduction of commuted portion of pension	Period up to which overpaid	Amount of over payment
1	2	3	4	5	6	7

STATEMENT -3**Name of PDA:****Month account :
State :****Payment of Disability Pension Beyond the Specified Date of Grant.**

Sl. No.	Name of Pensioner Unit, Rank, Regtl. No.etc.	PPO No. (original & latest PPO. No.)	Date upto which sanctioned	Period up to which payment made	Amount of over payment
1	2	3	4	5	6

STATEMENT -4**Name of PDA:****Month account :
State :****Payment of Enhanced Rate of Family Pension Beyond the Specified Date of Admissibility..**

Sl. No.	Name of Pensioner Unit, Rank, Regtl. No. etc.	PPO No.	Date upto which sanctioned	Period up to which payment made	Amount of over payment
1	2	3	4	5	6

STATEMENT-5**Name of PDA:****Month account :
State :****Payment of Dearness Relief on Pension During Re-employment.**

Sl. No.	Name of Pensioner Unit, Rank, Regtl. No. etc.	Organisation where re-employed and date of reemployment	Period up to which overpaid	Total Amount of overpayment
1	2	3	4	5

STATEMENT -6**Name of PDA:****Month account :
State :****Wrong Fixation of Pension wef. 01.01.96 under Vth CPC Orders.**

Sl. No.	Name of Pensioner Unit, Rank, Regtl. No. etc.	PPO No. Original and revised	Existing Pension	Pension revised by you	Pension actually to be revised as per Govt. letter dt.	Period up to which over-paid	Amount of over-payment
1	2	3	4	5	6	7	8

STATEMENT -7**Name of PDA:****Month account :
State :****Overpayment of OTI(One Time Increase)**

Sl. No.	Name of Pensioner Unit, Rank, Regtl. No. etc.	PPO No.	O.P. and amount of OTI Admissible wef. 01.01.92 upto 31.12.95	Period up to which overpaid	Amount of over payment
1	2	3	4	5	6

STATEMENT -8**Name of PDA:****Month account :**
State :**Miscellaneous Over-payments on account of personal Pension, Interim Relief etc.**

Sl. No.	Name of Pensioner Unit, Rank, Regtl. No. etc.	PPO No.	Nature of over Payment	Period up to which over-paid	Amount of over payment
1	2	3	4	5	6

STATEMENT -9**Name of PDA:****Month account :**
State :**Payment of Dependent's Pension beyond the specified date of admissibility.**

Sl. No.	Name of Pensioner Unit, Rank, Regtl. No. etc.	PPO No.	Date and rate of over-payment	Period up to which over-paid	Amount of over payment
1	2	3	4	5	6

STATEMENT -10**Name of PDA:****Month account :**
State :**Overpayment on account of Ad-hoc Ex gratia**

Sl. No.	Name of Pensioner Unit, Rank, Regtl. No. etc.	PPO No.	Date and rate of over-payment	Period up to which overpaid	Amount of over payment
1	2	3	4	5	6

STATEMENT -11**Name of PDA:****Month account :**
State :**Payment of Family Pension without notification in PPO**

Sl. No.	Name of widow Name of deceased Pensioners Unit, Rank, Regtl. No. etc.	PPO No.	Date of death of pensioner	Date & Rate of Payment of Pension	Period up to which irregular payment made	Amount of over payment
1	2	3	4	5	6	7

STATEMENT -12**Name of PDA:****Month account :**
State :**Under Payment of pensions due to wrong/incorrect fixation of pension under Vth CPC orders with effect from 01.01.1996**

Sl. No.	Name of Pensioner Unit, Rank, Regtl. No. etc.	PPO No.	OP and correct rate of fixation wef. 1.1.1996	Period of under payments	Amount of under payments
1	2	3	4	5	6

STATEMENT -13**Name of PDA:****Month account :**
State :**Details of wrong debit cases.**

Sl. No.	Name of Pensioner Unit, Rank, Regtl. No. etc.	PPO No.	Deptt. to which pensioner belongs	Date of commencement & rate of pension, DR etc. & date from which debited against CDA(P)	Period up to which the amount wrongly debited to this office	Amount of wrong debit
1	2	3	4	5	6	7

APPENDIX - 15**[See Para339.1]****Annual Rate Of Interest Applicable On G.P. Fund Accumulations From Time To Time**

PERIOD	RATE OF INTEREST PER ANNUM.
1960-61	3.75%
1961-62	3.75%
1962-63	4%
1963-64	4%
1964-65	4%
1965-66	4.25%
1966-67	4.60%
1967-68	4.80%
1968-69	5.10%- up to Rs.10,000/- and on balance @ 4.80%
1969-70	5.25%- up to Rs.10,000/- and on balance @ 4.80%
1970-71	5.50%- up to Rs.10,000/- and on balance @ 4.80%
1971-72	5.75%- up to Rs.10,000/- and on balance @ 5%
1972-73	6%- up to Rs.10,000/- and on balance @ 5.30%
1973-74	6%- up to Rs.10,000/- and 5.30% beyond Rs.10,000/-
1.04.74 to 31.07.74	6.50%- up to Rs.15,000/- and 5.80% beyond Rs.15,000/-
1.08.74 to 31.03.75	7.50%- up to Rs.25,000/- and 7% beyond Rs.25,000/-
1975-76	7.50%- up to Rs.25,000/- and 7% beyond Rs.25,000/-
1976-77	7.50%- up to Rs.25,000/- and 7% beyond Rs.25,000/-
1977-78	8%- up to Rs.25,000/- and 7.50% beyond Rs.25,000/-
1978-79	8%- up to Rs.25,000/- and 7.50% beyond Rs.25,000/-
1979-80	8%- up to Rs.25,000/- and 7.50% beyond Rs.25,000/-
1980-81	8.50%- up to Rs.25,000/- and 8% beyond Rs.25,000/-
1981-82	9%- up to Rs.25,000/- and 8.50% beyond Rs.25,000/-
1982-83	9%- up to Rs.35,000/- and 8.50% beyond Rs.35,000/-
1983-84	9.50%- up to Rs.40,000/- and 9% beyond Rs.40,000/-
1984-85	10% (Ten percent)
1985-86	10.50% (Ten and half percent)
1986-87	12% (Twelve percent)
1987-88	12% (Twelve percent)
1988-89	12% (Twelve percent)
1989-90	12% (Twelve percent)
1990-91	12% (Twelve percent)
1991-92	12% (Twelve percent)
1992-93	12% (Twelve percent)
1993-94	12% (Twelve percent)
1994-95	12% (Twelve percent)
1995-96	12% (Twelve percent)
1996-97	12% (Twelve percent)
1997-98	12% (Twelve percent)
1998-99	12% (Twelve percent)
1999-00	12% (Twelve percent)
2000-01	11% (Eleven percent)
2001-02	9.50% (Nine and half percent)
2002-2003	9% (Nine Percent)
2003-2004	8% (Eight Percent)
2004-2005	8% (Eight Percent)
2005-2006	8% (Eight Percent)

ANNEXURE-A

List Of Reports And Returns Due From Audit Section

ANNEXURE-A
(See para 351)

Sl No	Particulars of Reports and Returns	Authority	Form	To whom due	Date on which due
Monthly					
1.	CGDA's monthly progress report	CGDA's Letter No. 9928 /AN dated 5.9.1958	Manuscript	AN-V	5 th of each month
2.	Monthly Progress Report on account of over-payment of Dearness allowance to re-employed pensioner /family pensioner	Para 512 Defence Audit Code	-do-	CGDA	5 th of each month
3.	Monthly Report on draft Para	Para 587 Defence Audit Code	-do-	CGDA	10 th of each month
4.	Monthly Activity Report	CGDA'S Do letter No. 74036(I)/ 68 AN-B dated 2.9.1968	-do-	AN-V	5 th of each month
5.	Status Report on spot audit and conventional audit	Para 85 (i)	-do-	CGDA	10 th of each month
6.	Monthly Progress Report on settlement of over-payment	CGDA letter No. 5651/AT-P/PC dated 5.3.2003	-do-	CGDA	10 th of each month
7.	Status Report on fake payments /recovery made against fake and forged PPOs	CGDA letter No. 360 dated 26.9.1989	-do-	AT/Coord.	1 st of each month
8.	Sectional compilation review report	Accounts section letter No. A/I/0104-II dated 24.4.1985	-do-	Accounts Section	5 th of each month
9.	Charged Expenditure Report	Audit section No. AT/Coord /Budget/ 18/VII dated 31.1.1977	-do-	Accounts Section	1 st week of each month
10	Status Report on Audit	CGDA telex No. 360 dated 26.9.1989	-do-	CGDA	10 th of each month
11.	Statement of Important Cash/ Store losses (through Director of	Para 538, 560, 563 of Defence Audit Code and CGDA No.	-do-	CGDA	10 th of following month

	Audit Services, Command Allahabad)	Defence Central	12029/ AT-R / approx. /S/87-88 dated 8.03.88			
Quarterly Report						
1.	Status Report on fake payments/ recovery made against fake/ forged PPOs	CGDA letter No. 5651/AT-P/PC dated 5.3.2003	-do-	AT/Coord. -III	1 st week of following quarter	
2.	Hindi Report	Home Ministry New Delhi OM No.2003/6/9/ Raj Bhasha dated 20.9.2003	-do-	Hindi Cell	10 th of the month of following quarter	
3.	Public Grievance appearing in the columns of news papers -need for prompt attention	AN letter No. AN/III/30 24/PG/ Vol-I dated 12.4.1990	-do-	O & M Cell	1 st week of the following quarter	
4.	Investigation of overpayment due to fraud in State Treasury.	CGDA DO letter No. 5697 / AT-P dated 16.5.1991	-do-	CGDA	10 th of the month following quarter	
5.	Progress Report relating to use of Hindi in Central Government Offices	Min. of Home Affairs OM No. 2003/6/9 dated 20.9.2003	-do-	Hindi Cell	5 th of the month following the quarter ending March, June, September and December	
6.	Payment of Ex-gratia award from the compassionate gratuity funds (Defence Services)	Para 176.8 (b)	-do-	Min. of Defence	19 th April, July, October and January	
7.	Rendition of quarterly report on Special Action Plan-General Target	CGDA letter No. Inspection/ 00012/SA P dated 28.5.1992	-do-	O & M Cell	Quarter ending March, June, September and December by 7 th of the following of the quarter	
8.	Statement of Important losses of Cash/over payment and infructuous expenditure (Ex-gratia)	Para 553, 60, 563 of Defence Audit Code and CGDA No. 12029/ AT-R / approx/S/87-88 dated 8.03.88	-do-	CGDA	January, March September December	
Half Yearly						
1.	Internal Audit Report regarding irregularities in	Para 671A of OM Part-II Vol-I and CGDA	-do-	CGDA	By 31 st March and 30 th September	

	disbursement of pension by the PDAs and recoveries of over payments effected during the period under report	DO No. AT/Coord. /13376 /6/96 dated 4.7.1996			
2.	Corrections to Codes and Manuals	CGDA important circular No. Regs./I/XIV/ dated 19.7.1979	-do-	CGDA	Half yearly
3.	Status Report on fake payments/recovery made against fake and forged PPOs	CGDA letter No. 5651/AT-P/PC dated 5.3.2003	-do-	CGDA	21 st October & 21 st September
Yearly					
1.	Statement of payment of special pension from ISS & A Fund to Indian soldiers blinded in service during the war	Para 231	-do-	Secretary to ISS & A Board Government of India, Ministry of Defence New Delhi	15 th October
2.	Statement showing the number of pensioner drawing pension on 1 st April.	Para XXVII 10 (XXVIII) of this manual	-do-	CGDA	15 th June
3.	Reports regarding casualties amongst holders of Compassionate Allowance Army/ Navy/Air Force	Para 176.4 of this manual	-do-	Respective Service HQrs.	15 th March
4.	Appropriation Account Report	Para 285 Defence Account Code	-do-	Accounts Section	20 th June
5.	Preliminary Revised Estimate Report	Para 273, 286 Defence Account Code	-do-	Accounts Section	10 th October
6.	Modified Appropriation Account	Para 276 Defence Account Code	-do-	Account Section	20 th February
7.	Specimen Signature Circular	Note III below Para 2.2 of PPI	-do-	All PDAs	8 th December
8.	Annual Audit Certificate	Para 672 OM Part II Vol.-I	-do-	CGDA	31 st July
9.	Follow up reports of Annual Audit Certificate	Para 540 Defence Audit Code	-do-	CGDA	15 th August

ANNEXURE-B

ANNEXURE-B**List of Registers Maintained in Audit Section and their Fly Leaf Instructions**

Sl. No.	Name of Register	Form No.	Para No. affected	Page
1.	Budget Register	ATR-23	10(xxxii)	194
2.	Visual Chart Register	ATR.32	11(iii)	195
3.	Register of Pension Payment Order	ATR.1	24(i)	195
4.	General Index Register	ATR.3	24(ii)	196
5.	Alphabetical Index Register	ATR-4	24(ii)	196
6.	Task Register	ATR-5	24(ii)	197
7.	Register of PPOs in respect of which audit cards have been prepared	ATR-28	33.3	198
8.	Gratuity Register	ATR-6	33.4	199
9.	DAD Pensioners Register	ATR-7	33.5	200
10.	Register of dependant pensioners	ATR-8	33.6	201
11.	Audit Card Index Register	ATR-9	34.2(ii), 61, 70	202
12.	Mutilated Audit Card Register	ATR-10	49(iii)	203
13.	Register of duplicate audit cards	ATR-21	50(i)	204
14.	Dead Audit Card Register	ATR-11	54(v)	205
15.	Register of Forms I & II	ATR-12	59(i), 63, 69	206
16.	Audit Selection Register	ATR-13	78	207
17.	Register of surprise audit	ATR-25	78.1	208
18.	Audit Progress Register	ATR-17	81, 88, 89 (v), 93, 107	209
19.	Overpayment register	ATR-16	94(i), Note 4 below Para 240.2	210
20.	Casualty Register	ATR-18	Note 2 below Para 116	211
21.	Register of death reports in respect of pensioners below officer rank	ATR-30	171.18.1(b)	212
22.	Register of recording ex-gratia awards from Compassionate Gratuity Fund(Defence services)	ATR-20	176.8	213
23.	Register of Re-employed officer	ATR-14	180	214
24.	Register showing particulars of Re-employed disability pensioners	ATR-27	186.1	216
25.	Foreign Payment Audit register	ATR-19	211.1	217
26.	Registered for watching the issue of show cause notice to the pensioners and also to watch the final order of the competent authority for suspension or otherwise of pension	ATR-33	219.4	218
27.	Suspension register	ATR-24	225	219
28.	Register showing advances of pension to destitute pensioners	ATR-26	327.2	220
29.	Register for watching discharge of proportionate share pensionary liability	ATR-34	339.4 339.6	221
30.	Register of reimbursement of pension to PAO/Director of Accounts	ATR-15	341.2	222
31.	Register of legal notices	ATR-35	344	223
32.	Court cases register	ATR-36	345	224

Serial No. 1 of Annexure B (ATR-23)

Fly leaf instructions for the register regarding maintenance of budget noted in respect of pensionary charges.

Authority: Para 10 (xxxii) Office Manual Part-IV (Vol. V)

Object: To keep a record o all Government orders affecting estimates for taking them into account in the appropriation and check of estimates and also to keep a watch on the progress of expenditure against sanctioned allotment.

The register will be maintained in IAFA-487 centrally in Audit Technical Section. All Government orders affecting pension estimates will be recorded in the register. At the time of preparation of budget estimates, these orders will be scrutinized and provision made in the estimates.

2. On receipt of the printed compilation every month, the expenditure and receipt under each head and the progressive total for each head will be recorded in the register so as to be able to propose timely amendment.

3. The register will be submitted to the officer in-charge on the 25th of each month

Serial No. 2 of Annexure B (ATR-32)

Fly Leaf Instructions For The Register Regarding Maintenance Of Visual Chart - Register Showing the Months in Which The Pension Payment Accounts Are Received From a Particular Pension Disbursing Authority.

Authority: Para 11 (iii) Office Manual Part-IV (Vol. V)

Object: To ensure that Pension Payment Vouchers for all the months of a financial year have been received from all the Pension Disbursing Authorities.

The register will be maintained in manuscript in the proforma given below. A months pension payment account received from a Pension Disbursing Authority will be entered against the name of the Pension Disbursing Authority concerned in that month's column of visual chart in which these are received. For example if the account for 2/03 are received from Lucknow Treasury in the month of July 03, the entry will be made against TO Lucknow under column 07/03.

The register will be submitted to the Officer in Charge on the 25th of each month.

Sl. No.	Name of PDA	Months of financial year 2002-03											
		4	5	6	7	8	9	10	11	12	1	2	3

Serial No. 3 of Annexure B (ATR-1)

Fly leaf instructions for the maintenance of register for watching the receipt and disposal of Pension payment Orders

Authority: Para 24(i) Office Manual Part-IV (Vol-V)

Object: To watch the disposal of CH copies of pension payment orders received from PPO section/PPO Cell of G1/Civil Section/PPO Cell of G1/Military Section/PCDA(Navy) Mumbai/CDA (AF) New Delhi

The register will be maintained by each Audit group in manuscript in the Proforma given below. Separate sets of pages will be allotted to different series of PPO viz. 'S' 'F/NA' etc.

2. The PPOs received during a particular month will be put up to the Officer-in-Charge along with the register on the 10th of the following month. The Officer-in-Charge will carry out a general scrutiny with a view to ensuring that there is no omission.

PROFORMA

Sl. No.	PPO No.	Date of receipt	Whether any entry is required to be made in any register. If so the item No. and the register in which entered.	
1	2	3	4	
In case the PPO pertains to other section, the No. and date of memo under which PPO is sent to that section	The No. and date of the acknowledgement of the transferee section.		Initials of Auditor	Initials of SO(A)/AAO
5	6	7	8	

Serial No. 4 of Annexure B(ATR-3)**Fly leaf instructions for the Maintenance of Index Register showing Record of Pension Case file**

Authority: Para 24(ii) Office Manual Part-IV (Vol. V)

Object: To keep a record of case files opened in section

The register will be maintained in the following Proforma:-

PROFORMA

Sl. No. of the file	Rank / Appointment and name of the pensioner	Date of retirement
1	2	3

2. The register will contain the No. and name of the pensioner concerned (other than subject file) and these particulars will be recorded in a serial numerical orders. When a new file is opened the next serial No. after the last serial No. noted in the Register.

3. The register will be submitted to the Officer-in-Charge of the section on the 10th of the each month.

Serial No. 5 of Annexure B (ATR/4)**Fly leaf instructions for the Maintenance of Alphabetical index Register**

Authority: Para 24(ii) office Manual part-IV (Vol.V)

Object: To record alphabetically the names of the new pensioners and to facilitate tracing of personal case file.

The register will be maintained in manuscript in the Proforma given below. For each alphabet letter sufficient pages will be allotted.

2. The name of the pensioner will be entered in the respective pages of the alphabet letter as per column provided therein. The page No. of the Register in which the entry has been made will be noted on the Payment Authority /Pension Payment Order under the initials of SO(A)/AAO.

3. The register will be submitted to the Officer-in-charge on the 10th of each month.

PROFORMA

Sl. No.	Name, Rank personal No. of the pensioner	Pension Authority	Disbursing	Personal Case File NO.
1	2	3		4

Serial No. 6 of Annexure B(ATR/5)**Fly leaf instructions for the Maintenance of Task Register to Pensioners Granted Pension**

Authority: Para 24(ii) Office Manual part-IV (Vol.V)

Object: To keep complete record of all new pensioners and also to record all subsequent causalities. This record is maintained to facilitate tracing of personal case file and the Pension Disbursing Authority from where the pensioner is drawing pension.

The register will be maintained PDA wise in manuscript in the Proforma given below. In the case of small PDA one register will be used for two or more PDAs and a suitable Index will be opened in the beginning of the register showing the particular of the PDAs and the pages allotted to each .

2. The entry on the left hand side of the register will be made in respect of all new pensioners on the basis of PPOs at the time of preparation of audit card. The page No. of the Register on which entry is made will be noted on the respective PPOs.

3. The register will be submitted to the Officer-in-Charge on the 10th of each month.

PROFORMA

Case File No.	Nature of pension	Rank /appointment	Name & personal No.	PPO No. and date	Casualty Remarks
1	2	3	4	5	6

Serial No. 7 of Annexure B (ATR/28)**Fly Leaf Instructions for the maintenance of register of Pension Payment Orders in respect of which Audit Cards have been prepared.**

Authority : Para 33.3 Office Manual Part IV(vol. V)

Object: To Keep a complete record Pension Disbursing Authority wise:-

- (i) of those Pension Payment Orders in respect of which audit cards have been prepared.
- (ii) as to how and when those cards were forwarded to Audit Cell concerned, and
- (iii) Treasury Serial/Head Office No allotted.

The register will be maintained by Card Holder Section in manuscript in the proforma given below. Separate registers will be maintained for each audit cell.

2. As soon as audit cards have been prepared and attested, the same will be arranged Pension Disbursing Authority wise and in consecutive serial order. The same will be despatched to the Audit Cell concerned alongwith covering list. Entry to this effect will also be simultaneously recorded in this register and initials of the clerk to whom the NYA cards are handed over obtained in the register. On receipt of the Audit Cards (after allotment of treasury Serial/Head Office No.) for review TS/HO Nos. allotted will be entered in the relevant column of the register before the audit cards are handed over to the custodian for custody.

3. The register will be submitted to the Officer-in-Charge/Group Officer on the 25th of each month alongwith total No. of Pension Payment Orders in respect of which Treasury Serial/Head Office Nos. have not been allotted.

PROFORMA

Sl. No.	Pension Payment Order No.	Name of the Pension Disbursing Authority	Treasury Serial /Head Office No.
1	2	3	4

Serial No. 8 of Annexure-B (AT-R/6)**Fly leaf instructions for the Maintenance of Gratuity Register.**

Authority: Para 33.4 Office Manual part-IV (Vol-V)

Object: To record and audit the payment of gratuity authorised (as distinct from pension)

The register will be maintained in the Proforma given below. The entry in this register will be made on receipt of PPOs from the Grants (Civil) Section.

2. A separate register will be maintained for each Audit Group according to PDAs dealt with by them. The PPOs will be posted PDA wise. Sufficient pages will be allotted for each PDA with a suitable index in the beginning of the register. All entries in the register will be checked and initialled by the SO(A)/AAO and the Officer-in-Charge.

3. All the payments of gratuity made will be audited with reference to the entry in this register and Voucher No. through which paid will be noted in the register under the dated initials of the Auditor / SO(A)/AAO auditing the item.

The register will be submitted to the Officer-in-Charge on the 10th of each month.

PROFORMA

Sl. No.	Name of the individual	Date of birth, age	PPO No. and date	Conditions of payment	Gross Amount
1	2	3	4	5	6

Details of recovery if any	Net Amount payable	Initial of the SO(A)/AAO	Initial of the Officer in-Charge	Vr. No.& date through which payment made	Initial of the SO(A)/AAO	Remarks
7	8	9	10	11	12	13

Serial No. 9 of Annexure B (ATR/7)**Fly leaf instructions for the Maintenance of Defence Accounts Department Pensioners Register**

Authority: Para 33.5 Office Manual part-IV (Vol. V)

Object: To maintain record of pension granted to the Defence Accounts Department personnel and their families to facilitate classification of charges.

The register will be maintained in manuscript in the Proforma given below.

2. Separate pages will be allotted for each PDA and a suitable index will be prepared on first few pages. All PPOs relating to DAD pensioners issued by Grants (Civil Section) will be entered in the register before distribution to the clerk responsible for preparing the audit-card. Suitable note will be kept under the initial of the SO(A)/AAO on the PPO to the effect that names have been noted in the DAD Register. File No. in column No. 8 will be filled at the time of review of audit card.
3. The register will be submitted to the Officer-in-Charge on the 10th of each month.

PROFORMA

Sl. No.	Name of the pensioner / appointment with relationship to the Govt. servant in the case of family and dependant pensioner	PPO No. and date	PS No. allotted if known	Nature of pension & date of retirement
1	2	3	4	5

Rate of pension with TI/AHI/Relief/DR	Gratuity	File No.	Remarks
6	7	8	9

Serial No. 10 of Annexure B (ATR/8)**Fly leaf instructions for the Maintenance of Dependent Pensioner's Register**

Authority: Para 33.6 Office Manual part-IV (Vol. V)

Object: To keep complete record of pension sanctioned to dependents of Commissioned officer.

The register will be maintained centrally in the group dealing with preparation of audit card in the Proforma given below:

2. The details of the dependant pension will be recorded in the Register at the time of preparation of Audit Card. The entry will be made in the order the PPOs are received. A suitable note will be made on the relevant PPOs under the initials of the SO(A)/AAO to the effect that particulars have been noted in the dependant pensioner register (serial number.....). Any change in address and date of termination of award (with reasons) coming to light during the course of audit or while dealing with correspondence of Form I and II statement/D-I & D-II statement will be noted in the register.

3. Every year on or after first April, a list of all cases of dependants pension in issue will be prepared from the register and sent to Grants (Commissioned Officers) Section for further action.

4. The register will be submitted to the Officer-in-Charge on the 5th of each month.

PROFORMA

Sl. No.	Name of the pensioner and relationship with the deceased officer	Name & Rank of the deceased officer	Arm of service to which the officer belonged i.e. Army /Navy / Air Force
1	2	3	4

Period & condition of the award	Date of termination of Award due to death or other reasons	Address	Place and Channel of payment
5	6	7	8

PPO No. and year	Grant (Commissioned Officers) file No.	Audit Cell File No.	Remarks	Initials of SO(A)/AAO
9	10	11	12	13

Serial No. 11 of Annexure B (ATR/9)**Fly Leaf instructions for the Maintenance of Index Register of Pension Audit Cards (PS/TS/HO Nos.)**

Authority: Paras 34(ii), 61, 70 Office Manual part-IV (Vol. V)

Object: To have a complete record of all audit cards of each Pension Disbursing Authority and also to record all causalities.

The register will be maintained PDA-wise by Audit Cell in the Proforma given below. The PS/Treasury Serial / Head Office numbers and PPO No. in the case of PSBs and other particulars will be entered on the left hand side of the register and page on right hand side will be left blank for use for stock-taking purposes in cases where small No. of pensioners is paid by Pension Disbursing Authority one register will be kept for more than one PDA and an index will be drawn.

2. Treasury / Head office Serial numbers & PPO No. in the case of PSBs will be entered in the register in the serial order. Brief particulars regarding rank and class of pension, etc. will be given in columns 2 and 3.

3. On receipt of forms, I & II [I.M.P. 5 and 5(a) in the case of Post Office) and D-I and D-II statements from PSBs entries will be made on the left hand side in the register. One inch spacing will be kept between each name.

4. After completion of stock-taking a note to that effect will be kept below the last No. in the register. Entries under column 'Casualty / Remarks' will be brief and to the point.

5. The register will be submitted to the Officer-in-Charge on the 10th of each month.

PROFORMA

PS/TS/H.O. No./PPO No. in the case of PSB	Nature of pension	Rank	Name
1	2	3	4

PC/PPO No. and Date (DS No. in case of PC)	Casualty/Remarks	Initials of the transferee clerk
5	6	7

Serial No. 12 of Annexure B(ATR/10)**Fly Leaf instructions for the Maintenance of Register of Mutilated Audit Cards**

Authority: Para 49 (iii) Office Manual part-IV (Vol. V)

Object: To keep records of fresh audit cards prepared in lieu of mutilated audit cards.

The register will be maintained in manuscript in the Proforma given below. There will be separate page for each Pension Disbursing Authority.

2. At the time of annual stocktaking all audit cards found in a mutilated/torn out condition will be listed PS No/ TSNNo./H.O.No./PPO No.-wise/PDA wise in duplicate in convenient batches (not more than 15 in a batch) and one copy of the list along with audit cards handed over to the task holder for preparation of fresh audit cards.

3. After the fresh cards have been prepared and attested, both the audit cards will be returned to the custodian who will keep fresh audit cards in the cabinet and mutilated / torn out cards will be kept separately PDA wise after entering in this register.

4. The register will be submitted to the Officer-in-Charge on the 10th of each month.

PROFORMA

Name of PDA-----

Sl. No.	PS/TS/HO /PPO No. of the Pensioner	Name of the pensioner	Date on which fresh audit card prepared	Case file No. if any	Initial of Task holder	Remarks
1	2	3	4	5	6	7

Serial No. 13 of Annexure-B(ATR/21)**Fly Leaf Instructions for the maintenance of register for recording the cases in which fresh pension audit cards have been prepared under orders of the G.O.(Audits)**

Authority : Para 50(i) Office Manual Part IV(vol. V)

Object: To ensure that no missing audit card is reconstructed unless the original card is established to have been actually lost and proper investigations made into the circumstances leading to its loss.

The register will be maintained in manuscript in the proforma given below. As soon as an audit card is found missing every possible effort will be made to trace the same. Thereafter, if the Officer-in-Charge is satisfied that all possible efforts have been made to search the card and that it would be futile to spend any more time and labour for its search, he will get the particulars of the card entered in the register and obtain the orders of the Group Officer for its reconstruction. The endorsement 'Duplicate', 'triplicate', etc. as the case may be, will be made in the Index register in the remarks column against the TS/HO/PPO No. of the concerned pensioner.

2. Before obtaining order, the responsibility for the loss will be fixed by the Officer-in-Charge and the names of the person/persons responsible will be entered in column 10 of the Register. Simultaneously he will also call for the explanations of the persons concerned and put up all cases justifying the issue of charge sheets for the orders the Group Officer. Final action taken against the persons concerned will be entered in column 11.

3. The register will be submitted to the Officer-in-Charge and the Group Officer on 13th January, April, July and October of each year.

PROFORMA

Sl. No.	Name of pension paying officer	TS/HO/PS/ PPO No.	Name of Pensioner	Reasons for the preparation of fresh audit card	Initials of the auditor /SO(A)/AAO
	2	3	4	5	6

Order of GO for reconstruction of the missing card	Date on which new card is prepared	Initials of SO(A)/AAO	Names of persons responsible for the loss	Action taken against person/ persons responsible for the loss	Re mark
7	8	9	10	11	12

Serial No. 14 of Annexure B(ATR/11)**Fly Leaf instructions for the Maintenance of Dead Audit Cards Register**

Authority: Para 54(v) Office Manual part-IV (Vol-V)

Object: To keep a record of the Audit Cards which may be considered as 'Dead' and are no longer required.

The register will be maintained in manuscript in the Proforma given below. Separate pages will be allotted for each Pension Disbursing Authority.

2. Audit cards which are no longer required for the reasons (i) the pensioner expired and life time arrears paid to the heir, and (ii) the award has expired and final payment made; will be segregated and listed at the time of stock-taking. These cards will be given to the Custodian of CH Section who will keep them separately Pension Disbursing Authority -wise after linking the register of PPOs for which audit cards have been prepared Viz AT-R/28(Sl.No.7) custodian register and after noting such cards in the Dead Audit Card register maintained for the purpose.

3. The register will be submitted to the Officer-in-Charge on 10th of each month.

PROFORMA

Name of PDA-----

Sl. No.	P.S. No. of the pensioner	Name of the pensioner	Reasons under which the card become dead	Date & the period for which last payment made	Case file No.	Remarks	Initial of the Custodian
1	2	3	4	5	6	7	8

Serial No. 15 of Annexure B(ATR/12)**Fly Leaf instructions for the Maintenance of Register for watching the Receipt and Disposal of Forms of I and II and IMP 5 & 5 (a)**

Authority: Paras 59(i), 63 & 69 Office Manual Part IV (Vol. V)

Object: To watch the receipt and disposal of Forms I and II and IMP 5 & 5 (a) and D-I, D-II statements.

The register will be maintained in Audit Cells in proforma I given below.

2. Separate registers will be maintained for various Cells.
3. Forms I & II and IMP 5 & 5(a) and D-I and D-II statement on receipt will be entered in this register properly.
4. The register will be submitted to the Officer-In-Charge / Group Officer on 25th of each month together with the lists of outstanding items and forms/statements due from Pension Paying Authorities in Proforma II and III given below.

PROFORMA I

Left page	Name of PDA- FI,(IMP 5-A), D-II statement				
Month to which pertains	Date of receipt	No. of items	Items disposed of	Balance outstanding	Initials of supdt.
1	2	3	4	5	6

Right page	Name of PDA- F-II,(IMP 5), D-I statement				
Month to which pertains	Date of receipt	No. of items	Items outstanding	Balance outstanding	Initials of supdt.
1	2	3	4	5	6

PROFORMA II

Summary of outstanding items of Form I/IMP 5 (a)/D-II statement and Form II /IMP 5/D-I statement upto the end of.....

Month to which pertains	Form I/IMP 5 (a)/D-II and Form II/IMP 5/D-I items	No. of items outstanding	Brief reasons for non-disposal	Remarks
1	2	3	4	5

PROFORMA III

Summary of IMP 5 (a), Form I/D-II statement and IMP 5 /Form II/D-I statement due but not received upto the end of

Sl. No.	Name of PDA	Month's IMP 5 (a)/ Form I /D-II statement due but not received	Last action taken	Month's IMP 5 / form II/D-I statement due but not received	Last action taken	Remarks
1	2	3	4	5	6	7

Serial No. 16 of Annexure B(ATR/13)

Fly Leaf instructions for the Maintenance of Audit Selection Register

Authority: Para 78 Office Manual part-IV (Vol-V)

Object: To regulate audit of pension accounts of Pension Paying Officers which are not subjected to cent percent audit.

The register will be maintained by each Audit Cell in the Proforma given below.

2. Selection of account for audit will be made personally by the officer-in-charge (in the case of payments made monthly one month's account will be selected for audit and in the case of quarterly payments one quarter's account will be selected) and he will initial in column 5 in token of having selected the account(s).
3. The register will be kept in the personal custody of the Officer-in-Charge.

PROFORMA

Sl. No.	Name of Pension Disbursing Authority	No. of pensioners paid by the PDA	Account selected for audit for the last year
1	2	3	4

Account now selected for audit

Apr	May	June	July	Aug.	Sept	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Remark
5												6

Serial No. 18 of Annexure B (ATR/17)**Fly Leaf instructions for the Maintenance of Audit Progress Register**

Authority: Paras 81,88,89(v) and 93 Office Manual part-IV (Vol-V)
 Object: To watch the receipt of pension payment accounts and the disposal of the objection statement issued thereon.

The register will be maintained in I.A.F.A 473 by each Audit group. Proforma is given below. Separate sets of pages will be allotted for various PDAs dealt with in the group.

2. Pension Payment Accounts which are not received by the due date will be called for from the PDAs concerned.
3. On completion of audit, particulars of objection statement to be issued will be noted in the register duly completing the relevant columns.
4. The return of the objection statements with replies will be closely watched through this register to their finality.
5. When an objection statement is finally settled, the entry relating to that statement will be scored through in red ink and initialled by the SO(A)/AAO. When all the entries on a page are thus scored through, a diagonal line in red ink should be drawn across the page by the SO(A)/AAO under his dated initials.
6. The register will be carefully examined every month by the SO(A)/AAO and the Officer-in-Charge with a view to ensuring that necessary action is taken as regards posting of objection statements and issue of periodical remainders etc. It will also be seen that all entries are initialled by the SO(A)/AAO /Officer-in-Charge as the case may be.
7. The register will be submitted to the Officer-in-Charge on the 10th of each month and to the G.O. once a quarter.

Proforma of Audit Progress Register**Name of the unit/formation**

IAFA-473(Revised)

Sl.No.	Period of Audit/ date of issue of objection statement	Total No. of objections	Total No. of observations
1	2	3	4

No of outstanding on											
1 st Jan.	1 st Feb.	1 st Mar.	1 st Apr.	1 st May	1 st June	1 st July	1 st Aug.	1 st Sept.	1 st Oct.	1 st Nov.	1 st Dec.
Obj./ Obs.	Obj./ Obs.	Obj./ Obs.	Obj./ Obs.	Obj./ Obs.	Obj./ Obs.	Obj./ Obs.	Obj./ Obs.	Obj./ Obs.	Obj./ Obs.	Obj./ Obs.	Obj./ Obs.
5	6	7	8	9	10	11	12	13	14	15	16

Date of final Settlement	Auditor	SO(A)/AAO	AO/SAO	Remarks
17	18	19	20	21

Serial No. 19 of Annexure B (ATR/16)**Fly Leaf Instructions For The Maintenance Of Register For Watching Cases Of Overpayment.**

Authority: Paras 94(i) and Note 4 below Para 240.2 Office Manual Part-IV (Vol. V)
 Object: To watch the progress of the case of overpayment of pension etc.

The register will be maintained by each audit group in manuscript in the proforma given below. Separate sets of pages will be allotted for the various PDAs dealt with in the group, for which an index will be drawn in the beginning of the register.

2. (i) As soon as prima-facie case of overpayment comes to notice, columns 1 to 6 will be completed.
 (ii) On receipt of information from the Pension Disbursing Authority regarding the total amount over paid etc. columns 7 to 9 will be completed.
 (iii) If the overpayment was detected within twelve months, the item will be transferred to demand register and demand item No. entered in column 11. Otherwise, the case will be referred to the competent authority and their orders recorded in column 10.
 (iv) If the amount is written off wholly or partly, item No. of the register of losses will be entered in column 11.
3. The register will be submitted to the Officer-in-Charge and the Group Officer on the 15th of each month along with a list of items (Nos. only) outstanding for over six months.

PROFORMA

Sl. No.	Case file No.	Name of pensioner with PS/TS/HO/PPO No.	Brief particulars of overpayment	Date on which overpayment detected	Initials of SO(A) / AAO
1	2	3	4	5	6

Period during which overpayment occurred	Amount involved	Initials of SO (A)/ AAO	Orders of the competent authority /CDA /PCDA(wher e referred)	Item No. of losses/ demand register to which amount transferred	Initials of SO(A) / AAO
7	8	9	10	11	12

Serial No. 20 of Annexure B(AT-R/18)**Fly Leaf Instructions for the Maintenance of Casualty Register**

Authority: Note 2 below Para 116 Office Manual part-IV (Vol-V)

Object: To record cases of Class V Pensioners who are struck off by the Pension Disbursing Authority from the Pension Establishment due to non-drawal of pension within the stipulated period.

The register will be maintained in manuscript in the Proforma given below.

2. In such cases if a pensioner / legal heir does not turn up to draw the pension /LTA within the stipulated period, the name of the pensioner is struck off the pension establishment by the Pension Disbursing Authority and both halves of pension certificates with other documents are returned to this office by the Pension Disbursing Authority concerned. On receipt of these documents all such cases will be recorded in the register by the correspondence group concerned in continuous order in which they are received and the documents will be filed in the personal case file of the pensioner after suitable note in Task Register / P.S. Register / Audit Card. The personal case file will then be kept in the personal custody of the Officer-in-Charge till the pensioner is readmitted to the pension establishment and the payment of pension is authorised. While conveying the sanction of the competent authority for resumption of pension the documents received from the PDA will be returned to him with the authority letter bearing payment authority seal and necessary note kept in col. 8 and 9 of the Register. The register will be submitted to the Officer-in-Charge on 5th of each month.

PROFORMA

Sl. NO.	No. & Date of the letter under which documents received	From whom received	Name of the pensioner with P.S. No.	Case file No.	Nature of causality.
1	2	3	4	5	6

Initials of the officer	Name of the claimant	No. & date of this office letter conveying sanction of the C.A. to the P.D.A.	Initials of the Officer In-charge	Remarks
7	8	9	10	11

Serial No. 21 of Annexure B(ATR/30)**Fly Leaf Instructions For The Maintenance Of Register Of Death Reports In Respect Of Pensioners Below Officer Rank (Class VI, VII & VIII Pensioners.)**

Authority: Para 171.18.1(b) Office Manual Part IV (Vol. V)

Object: To record the dates of death of service, disability, invalid, reservist or family pensioners or first life Jangi Inam holder of world War I.

The register will be maintained by each Audit Cell in the proforma given below. Separate sets of pages will be allotted for each Pension Disbursing Authority.

2. On receipt of intimation of date of death of a pensioner, columns 1 to 10 will be completed. The SO(A)/AAO will indicate in the remarks column of the register whether the case falls under any of the categories mentioned above.

3. Where the intimation regarding date of death of a pensioner is received through pension schedules containing life time arrears payment, action as in Para 2 will be taken at the time of conducting audit. For this purpose, a list of all items of life-time arrears payment will be prepared and kept in the objection statement and ensured that entries regarding dates of death are made in the register in case the same have not already been done. All these items will be subjected to cent per cent check by the SO(A)/AAO with reference to the audit cards.

4. At the end of each month, a list of all items will be prepared and sent to the Audit Coordination Section by the 7th of the following month for consolidation and rendition to Grant(Other Rank 'G4') section and columns 11 to 13 will be completed.

5. The register will be submitted to the Officer-in-Charge on the 10th of each month.

PROFORMA

Sl. No.	TS/ HO/ PPO No.	Rank & Name of Pensioner	Regtl. No. & Corps / Unit	PC/PPO No. & class of pension	Date of commencement of pension	Date of Death
1	2	3	4	5	6	7

Case file No. & Pension Schedule/ Journal in which recorded	Initials of Auditor	Initial of SO(A)/ AAO	No. and date of intimation to Audit Coord., if selected for report to Grants	Initials of Auditor	Initials of SO(A)/ AAO	Remark
8	9	10	11	12	13	14

Serial No. 22 of Annexure B(ATR/20)

Fly Leaf Instructions For The Maintenance Of Register For Recording Payment Of Ex-Gratia Award From The Compassionate Gratuity Fund (Defence Services) To Dependants Of Deceased Commissioned Officers

Authority: Para 176.8 Office Manual Part IV (Vol. V).

Object: To maintain complete and continuous record of all payments of ex-gratia awards from the Compassionate Gratuity Fund and to render quarterly report.

The register will be maintained in manuscript in the proforma given below. The entry in this regard will be made under the initials of the Officer-in-Charge in continuous order in which the payment authorities will be received from Grants (Commissioned Officers) Section. The payments made against such payment authorities will be audited in the usual way and date of payment will be noted against the item concerned in the column provided for the purpose. If necessary, reminder will be issued to Pension Disbursing Authority concerned calling for the date of payment. A quarterly report of payments made during the quarter will be prepared from this register and will be rendered to Government of India, Ministry of Defence with copies to three services Headquarters and Test Audit authorities.

2. The register will be submitted to the Officer-in-Charge on 5th of each month.

PROFORMA

Sl. No.	Rank, Name & Personal No. of the deceased officer	Date of death	Name and address of the widow	Whether family pension in issue or not	Amount of Ex-gratia award sanctioned
1	2	3	4	5	6

No. & date of Government letter sanctioning the award	No. & date of the payment authority issued to the Pension Disbursing Authority	Name of the Pension Disbursing Authority	Initials of the OI/C	Date of payment	Remarks
7	8	9	10	11	12

Serial No. 17 of Annexure B (ATR/25)**Fly Leaf Instructions For The Maintenance Of Register Of Surprise Audit.**

Authority: Para 78.1 Office Manual part-IV (Vol. V)

Subject: To keep a record of the pension payment accounts selected for surprise audit and the result thereof.

The register will be maintained by each Audit Group in the proforma given below.

2. As soon as the prescribed percentage of audit in respect of all the Pension Disbursing Authorities dealt with in a group for a particular financial year is completed the register will be put up with proforma 'A' completed, for obtaining order of JCDA/CDA(P)/PCDA(P) regarding the particular account for at least one PDA dealt with in the group for surprise audit. The above action will not be delayed too long in case comparatively negligible number of accounts due for the year are not received and audited.

3. Details of accounts not received will be mentioned in the Proforma 'A'

4. After completion of audit of the accounts selected for audit, the register will again be submitted showing the result of audit in proforma 'B'

5. The register will be submitted to the Officer In-Charge on the 1st of each month.

PROFORMA- 'A'

Sl. No.	Name of PDA	No. of Pensioner	Month/Quarter Selected for full audit	No. of Overpayment cases
1	2	3	4	5

Account received for audit	Name of PDA and month's account recommended by GO. to be selected for surprise audit	Selected by Jt.CDA(P)/CDA(P)/PCDA	Remarks
6	7	8	9

PROFORMA- 'B'

Audit Cell Group	Particular PDA of which the A/c selected	Month's account selected	Date on which audit commenced	Date on which audit completed
1	2	3	4	5

No. of objections raised	No. of observations made	No. of over payments detected	State of Account	Initials of GO/JT.CDA/CDA(P)/PCDA
6	7	8	9	10

Serial No. 23 of Annexure B (ATR/14)**Fly Leaf Instructions For The Maintenance Of Register For Watching Credits On Account Of Recovery Of Commuted Portion Of Pension/Pension Equivalent Of Gratuity In Respect Of Re-Employed Army/Navy/Air Force.**

Authority: Para 180 Office Manual Part IV (Vol. V).

Object: To watch individual monthly credit in respect of re-employed/ recalled officer in whose cases amount on account of commuted portion of pension/pension equivalent of gratuity has been intimated for recovery from pay and allowances.

2. There will be separate page for each officer with a suitable alphabetical index in the beginning of the register. The entry in this register will be made in respect of all re-employed/re-called officers in whose cases recovery on account of pension equivalent to gratuity and/or commuted portion of pension is involved and is intimated to the CDA concerned for recovery and passing on credit to this office monthly, through Defence Exchange Account. Such entry in the register will be made under the initial of SO(A)/AAO before issuing fair copies. The columns of the register are self explanatory. Any subsequent change in the amount of recovery as a result of further review of pension case will similarly be noted in the register.

3. All credits on above account received through Defence Exchange Account will be posted in the month's column to which the recovery pertains. Defence I.D. Schedule will be adjusted after verification of the particulars noted in the register. If full particulars for any credit have not been furnished they will be called for and pending receipt of full details the amount will be posted in the column of un-allocated credits.

4. The register will be reviewed quarterly and the reference will be made to the CDA concerned for all missing and un-allocated credits.

5. The register will be submitted monthly to the Officer-in-Charge on 10th of each month and quarterly to the Group Officer.

PROFORMA

Name, Rank & I.C. No.

CDA's Account/Office No.

Name of the CDA to whom intimation for recovery sent

No. & date under which intimation sent (i)

(ii)

No. & date of CDA's acknowledgement (i)

(ii)

AMOUNT RECOVERABLE

	1 st Review	2 nd Review	3 rd Review
(a) Commuted portion of pension			
Rs.			
(b) Pension equivalent of gratuity			
Rs.			
Less ignorable amount if any			
Net amount recoverable			
Date from which recovery to be made			
SO(A)/AAO	SO(A)/AAO	SO(A)/AAO	SO(A)/AAO

DETAILS OF RECOVERIES
20.... - 20....

Months	DIDS No. and month	Amount	Remarks	Months	DIDS No. and month	Amount	Remarks
April				Oct.			
May				Nov.			
June				Dec.			
July				Jan.			
Aug.				Feb.			
Sept.				March			

Details of unallocated credits which could not be posted for want of full particulars.

DIDS No. and month	Amount	Action taken	Initials of the Auditor	Remarks

20..... 20				20..... 20.....			
Months	DIDS No. and month	Amount	Remarks	Months	DIDS No. and month	Amount	Remarks
April				April			
May				May			
June				June			
July				July			
Aug.				Aug.			
Sept.				Sept.			
Oct.				Oct.			
Nov.				Nov.			
Dec.				Dec.			
Jan.				Jan.			
Feb.				Feb.			
March				March			

Details of unallocated credits which could not be posted for want of full particulars.

DIDS No. and month	Amount	Action taken	Initials of the Auditor	Remarks

Serial No. 24 of Annexure B(ATR/27)**Fly Leaf Instructions For The Maintenance Of Register Showing Particulars Of Re-Employed Disability Pensioners.**

Authority: Para 186.1 Office Manual Part IV (Vol. V).

Object: To keep a complete record of all cases of re-employment of disability pensioners reported by Audits to Grants for review.

The register will be maintained by each Audit Group in the proforma given below.

2. As soon as a case of re-employment comes to notice, an intimation will be sent to Grants Section and columns 1 to 10 will be completed.

3. The acknowledgement of the Grants Section will be watched through this register and when received columns 11 to 13 will be completed.

4. The register will be submitted to the Officer -in-Charge on the 15th of each month.

PROFORMA

Sl. No.	Name of the pensioner	PDA	TS/HO/ PPO No.	No. and date of the PC/PPO (with DS No. in the case of PC)
1	2	3	4	5

Date of re-employment	Where Re-employed	No. and date of the memo under which reference made to G3/G3-RA Section	Initial of Clerk /Auditor
6	7	8	9

Initial of SO(A) /AAO	No. and date of acknowledgement	Initial of Clerk Auditor	Initial of SO(A) /AAO	Remarks
10	11	12	13	14

Serial No. 25 of Annexure B (AT-R/19)**Fly Leaf Instructions For The Maintenance Of Register For Watching The Recovery Of Pensionary Charges Payable By Other Governments Or Departments**

Authority: Para 211.1 Office Manual part-IV (Vol-V)

Object: To ensure that debits on account of pension payments on behalf of other Governments or Departments are actually raised against the parties concerned in all cases and to keep a record of all such debits.

The Register will be maintained in I.A.F.A. 385.

2. Separate sets of pages will be set apart for the various Governments or Departments on whose behalf payments of pension are being made. An Index of such Governments and Departments will also be drawn up at the beginning, of the register for facility of reference.

3. As soon as the pension payment order etc. are received, it will be seen if pensions payable to any of them are debitable to other Governments or Departments. If there are any such pensioners, their names will be entered in the registers and relevant columns thereof completed and attested by the SO(A)/AAO.

4. While carrying out scrutiny of classification, pension payment schedule will be examined to see if they include any payments made to the pensioner whose names are entered in the Register. If any such payments are noticed, they will be correctly classified and the debit raised against the party concerned. The amount together with periods of payment will be entered in the appropriate column of the register and remark regarding the months account in which debit has been raised against the department concerned will be made in the 'Remarks' column of the Register

5. The entries in the register will be reviewed every month, and in all cases in which no payments are noted in the Register continuously for a period of four months, the Pension Disbursing Authority concerned will be asked either to confirm that no payment at all has been made to the pensioners in question or to quote the particular month and schedule in which payments to them have been charged. If any payments are found to have been made, necessary debits will be raised forthwith. Simultaneously, necessary entries will also be made in the register.

6. The register will be submitted to the Officer-in-Charge and Group Officer on the 25th of each month.

Serial No. 26 of Annexure B(ATR-33)**Fly Leaf Instructions For Watching The Issue Of Show Cause Notice To The Pensioners And Also To Watch Final Order Of The Competent Authority For Suspension Or Otherwise Of Pension**

Authority: Para 219.4 Office Manual Part IV (Vol. V).

Object: To watch that necessary show cause notice has been issued by the competent authority and final order regarding suspension or otherwise of pension have been issued. The register will be maintained by each Audit Group in the proforma, given below.

1. Separate pages will be allotted in register PDA wise
2. On receipt of the copy of show cause notice, particulars of the case will be noted in and column 8 of proforma, will be completed by audit Cell concerned.
3. On receipt of the final order of the competent authority, column 10 and 11 of the proforma will be completed.
4. The register will be submitted to the Officer-in-Charge/G.O. Audits monthly showing the summary of outstanding items Pension Disbursing Authority wise alongwith the certificate that the suitable action has been taken on the outstanding cases under the dated initial of the Auditor /SO (A)/AAO / SAO

PROFORMA

Sl. No.	Name of the pensioner with PPO/PC and PS /TS/HO. No.	Name of the PDA	Case File No.	Date on which matter referred to competent Admin. Authority	Area /Sub. Area commander with address to whom case referred
1	2	3	4	5	6

Ack. No. & date of comp. Admn. authority	No. and date of comp. Admn. Authority under which show cause notice issued to the pensioner	No. & date of the reminder issued.	No. & date under which final order received.	For suspension /otherwise
7	8	9	10	11

Serial No. 27 of Annexure B(ATR-24)**Fly Leaf Instructions For The Maintenance Of Suspension/Reduction Of Pension Register Where Pensions Are Suspended /Reduced By Competent Financial Authorities**

Authority: Para 225 Office Manual Part IV (Vol. V).

Object: To ensure that prompt action is taken by the PDAs to suspend/reduce payment of pension to the pensioners on receipt of orders from the Principal Controller of Defence Accounts (Pensions)

The register will be maintained by each Audit Group in the proforma given below. Separate sets of pages will be set apart for each PDA.

2. When instructions are issued to the PDAs to suspend/reduce payment of pension to pensioners as decided by competent financial authorities or on receipt of Corrigendum Pension Payment Orders, columns 1 to 5 will be completed. The acknowledgement of the PDA will be vigorously watched and entered in column 6

3. The register will be submitted to the Officer-in-Charge on the 5th of each month.

PROFORMA

Sl. No.	Name and TS/HO /PPO No. of the pensioner	Amount recoverable	No. and date of intimation to the PDA.
1	2	3	4

Initials of the SO(A)	No. & date of acknowledgement by the PDA.	No. and date of reminders if issued	Remarks
5	6	7	8

Serial No. 28 of Annexure B(ATR-26)**Fly Leaf Instructions For The Maintenance Of Register Showing Payment Of Advances Of Pensions To Destitute Pensioner.**

Authority: Para 327.2 Office Manual part-IV (Vol. V)

Object: To keep a record of the pension /arrears of pension paid to the destitute pensioners other than officers and their families who visit the office of the PCDA (P), in connection with the sanction of their pension/arrears of pension not drawn for over 12 months.

The register will be centrally maintained by Audit Coordination Section for all audit sections in the proforma given below.

2. Advance will be paid only under the orders of the Jt.CDA/CDA. The amount paid will be entered in the demand register of the Audit Group concerned. Where the advance is paid by Grants/States section, the amount paid will be intimated to the Audit Group concerned.

3. Intimation of advances paid will be sent by the Group concerned to the Pension Paying Officer for enforcing recovery as also to Audit Coordination section for keeping a record in the register.

4. The register will be submitted to the Officer In-Charge on the 5th of each month.

PROFORMA

Sl. No.	Regtl. No.	Rank	Unit or Corps etc.	Name of the pensioner	PC/ PPO No.	Descriptive Sl. No.	Try/PO/ DPDO TS/ HO/PPO No.
1	2	3	4	5	6	7	8

Sec. Case File	Identified and recommended advance by (Name of the Officer)	Amount recommended	Amount paid	Date of payment	Initial of the SO(A)/ AAO	Remarks
9	10	11	12	13	14	15

Serial No. 29 of Annexure B(ATR-34)**Fly Leaf Instructions For The Maintenance Of Register for watching discharge of proportionate share of pension liability**

Authority: Para 339.4 and 339.6 of OM Part-IV, Vol.V

Object: To Keep watch over the discharge of proportionate share of pension liability in respect of ex-servicemen for counting of military service on re-employment in the autonomous organisation.

The register will be maintained by Technical Group of Audits in the proforma given below.

On receipt of the facts of re-employment of an ex. service man in the autonomous organisation, the full particulars namely name of Ex-serviceman, PPO No., date of re-employment, name of the autonomous body where Re-employed, amount of pension recovered etc. will be entered in column 1 to 6 of the register. The other columns will be completed after issue of the cheque

The register will be submitted to the Officer-in-Charge on the 15th of each month.

PROFORMA

Sl. No.	Name, Rank Regtl. No. of Ex-serviceman	Name of unit /formation under which military service rendered	Organisation Under which Re-employed with date of reemployment, if available	No. and date of Audit communication under which recovery of pensionary benefits intimated	Amount of pensionary awards, service/ retirement gratuity to be recovered
1	2	3	4	5	6

No. and date of MRO, receipted copy of TR with amount	Voucher/ PM No. adjusting the amount	Amount of proportionate share of pension /gratuity liability to be discharged.	No. and Date of cheque with amount issued in favour of the organisation	Authority and address of the organisation to whom cheque issued.	Initials of SO(A)/ AAO
1	2	3	4	5	6

Serial No. 30 of Annexure B(ATR-15)**Fly Leaf Instructions For The Maintenance Of Register Of Pension Payments Made By PAO/Director Of Accounts Pondicherry/Goa And Settlement Thereof**

Authority: Para 341.2 Office Manual part-IV (Vo. V)

Object: To keep record of all payments of defence Pensions made by PAO/Director of Accounts, Pondicherry/Goa and Payments made by this office through cheque in settlement thereof.

The Register will be maintained in manuscript in the proforma given below.

2. Separate pages will be allotted to each Pension Disbursing Authority. On receipt of Pension Payment Vouchers, necessary entries will be recorded in the relevant columns of the register and vouchers subjected to audit in the usual manner. On receipt of settlement Account, payment will be made by issue of cheque in favour of the PAO Pondicherry/Director of Accounts/Goa. Simultaneously the reasons for rejection will be explained through a separate memo.

3. The register will be submitted to the Officer-in-Charge by 25th of each month.

PROFORMA

Sl. No.	Date of receipt	Name of PDA	Month A/c	Total amount of Vouchers.	Amount rejected
1	2	3	4	5	6

Reasons for rejection	Net amount accepted	No. and month of P.M. in which adjusted	No. and date of intimation to the PAO/ Director of Accounts	Initial of SO(A) / AAO	Remarks
7	8	9	10	11	12

Serial No. 31 of Annexure B (AT-R/35)**Fly leaf instructions for the maintenance of " Register of Legal Notices"**

Authority:- Para 344 of OM Part-IV Vol.V

Object:- To watch the progress of Legal Notices.

The register will be maintained in the following proforma.

Legal Notice Register

Sl. No.	No. and Date of Legal Notice	Date of receipt in this office	From whom received (details of address)	Brief particulars of grievances	Case file No.	Action taken	Remarks
1	2	3	4	5	6	7	8

2. As soon as the legal notice is received columns 1 to 6 should be completed.
3. Column 7 should be completed on final disposal of the legal notice.
4. The register should be submitted to the Group Officer monthly

Serial No. 32 of Annexure B (AT-R/36)**Fly leaf instructions for the maintenance of " Register of Court cases"**

Authority:- Para 345 of OM Part-IV Vol.V

Object:- To watch the progress of Court cases.

The register will be maintained in the following proforma.

Court Cases Register

Sl. No	File No.	Court case No. (CMP/CP/OA)	Name of the Court/ CAT and Station	Name, Regtl. No. and Unit of Petitioner /Applicant.
1	2	3	4	5

Relief sought for	Date of Submission of Parawise comments	Interim /Final Order if any	Action taken
6	7	8	9

2. On receipt of a court case columns 1 to 6 will be completed and action to prepare Para-wise comments will be taken.
3. Column 7 will be completed only on rendition of Para-wise comments.
4. Column 8 and 9 will be completed on receipt of interim /final order on the Court case
5. The register will invariably be submitted to Group Officer by 10th of the month following the month in which the Court case was received.

ANNEXURE-C

ANNEXURE-C**List of Forms used in Audit Section**

Sl. No.	Name of the Form	Form No.	Para No. affected	Page
1.	Proforma letter calling for information /particulars of the pensioners (un-located letters)	ATF-25	9 (xxiv)	228
2.	Recovery statement	ATF-20	20.1, 80(viii)	229
3.	Proforma for handing over NYA cards to custodians	ATF-1	33.9	230
4.	Proforma for despatch of NYA audit cards	ATF-27	34	230
5.	Proforma for review of duplicate audit cards	ATF-26	50	230
6.	Proforma 'S' (Stock taking)	ATF-2	53	231
7.	Proforma 'W' (Stock taking)	ATF-3	53	231
8.	Proforma for handing over dead cards to custodians / card holder section	ATF-21	54.5	231
9.	Form of memo forwarding 'W' proforma to PDA concerned	ATF-10	54.7(i)	232
10.	Proforma letter for calling form-I & II statements	ATF-4	59(ii)	232
11.	Proforma for watching action in respect of cases including transfer of pension accounts from one PDA to another	ATF-5	65 (d) (ii)	233
12.	Proforma showing un-actioned items of form-I and II	ATF-7	66, 74	233
13.	Proforma for handing over audit cards to custodian on transfer of pension accounts form one PDA to another	ATF-6	73	233
14.	Proforma letter showing details of pensioners to whom PS Nos. have not been allotted by the PDAs	ATF-8	75	234
15.	Proforma showing details of items observed/test checked/reviewed etc.	ATF-9	93	235
16.	Proforma letter for waving delay in claiming pension within the stipulated period	ATF-11	116	236
17.	Proforma letter for waving delay in claiming LTA of Pension/gratuity within the stipulated period.	ATF-12	129	237
18.	Proforma letter for with holding pension of re-employed pensioners	ATF-14	180	238
19.	Proforma letter for enquiring the date upto and for which pay and allowances admissible to Re-employed officer	ATF-15	180.1	240
20.	Proforma letter for resumption of dearness relief and pension	ATF-16	180.1	241
21.	Proforma for showing particulars of Re-employed pensioners	ATF-23	188	242
22.	Proforma for suspension of pension in respect of pensioners Re-employed in	ATF-24	191.2	243

Defence security corps.				
23.	Proforma letter for authorizing the payment of pension to the pensioner not resident in India.	ATF-13	201	244
24.	Proforma letter for intimating demand	ATF-19	238.1	245
25.	Proforma of re-imbursement claim in respect of UK pensioners	ATF-28	261	246
26.	Proforma of completion report on spot audit	ATF-29	324	247
27.	Proforma letter for transfer of pension account	ATF-18	334	250
28.	Proforma office note for obtaining sanction of JCDA(P) for discharge of proportionate share of pension liability	ATF-30	339.6	251

Serial No. 1 of Annexure 'C' (AT-F/25)**See para 9 (xxiv)****REGISTERED**

No. AT/
Office of the PCDA (Pensions)
Allahabad
Dated :

To, The _____

Sub:

Ref:

To enable this office to trace out the case of the above named individual and take necessary action in the matter, please quote number and date of this office previous communication, if any, on the subject.

2. Since the record of Defence pensioner is maintained in Audit Sections of this office P.D.A. wise and Treasury Serial / Head Office number wise and PPO No. wise in the case of PSB it will facilitate expeditious action at this end, if the following information in respect of the above named individual is also furnished by you at an early date.

- (i) Whether the individual is an Indian Military pensioner.
- (ii) No. & year of P.P.O. notifying the grant of pension.
- (iii) Place and Channel of payment i.e. Post Office / Treasury / DPDO / PSB
- (iv) HO/TS Number allotted to the pensioner by the Pension Disbursing Officer concerned.

3. The above information will be available in the Pension Certificate in possession of the pensioner in question. Your above cited letter is returned herewith alongwith enclosures for resubmission alongwith above information.

4. Please also arrange to furnish a copy of your No. date..... referred to in your above cited letter.

5. Please also refer to A.O. 353/61.

6. An early compliance will be much appreciated.

Accounts Officer (Pensions)

Serial No. 2 of Annexure C(AT-F/20)
See para 20.1,80(viii)

Statement Showing Recovery of Demand

(Class I, II & V Pensioners)

Name of Pension Disbursing Authority for the month of

Sl. No.	Name of the pensioner	PC/ PPO No.	Amount of Recovery	Recovery on what account	Page No. of Voucher/ Debit Scroll	Action in Group
1	2	3	4	5	6	7

Statement Showing Recovery of Demand

(Class VI, VII & VIII Pensioners)

Name of Pension Disbursing Authority for the month of

Name of PDA	Date of payment	Sl. No. of the item of PP Schedule / Journal/ Debit Scroll at which recovery effected	Name of the pensioner	TS/ HO/ PPO No.	Brief particulars of demand	Amount recovered during the month in question
1	2	3	4	5	6	7

Serial No. 3 of Annexure C(AT-F/1)
See para 33.9

Proforma for handing over NYA Audit Cards to Taskholder

Name of Pension Disbursing Authority

Sl. No.	Name of the pensioner	Authority No. & date	File No.	Remarks
1	2	3	4	5

Serial no. 4 of Annexure 'C'(AT-F/27)
See para 34

Proforma for despatch of 'NYA' Audit Cards

Sl. No.	Pension Payment Order No.	Name of Pension Disbursing Authority
1	2	3

Accounts Officer (Pensions)

Serial no. 5 of Annexure 'C'(AT-F/26)
See para 50

Review of Audit Card

Proforma

Sl. No.	Name of pensioner	P.P.O. No.	P.D.A.	T.S./H.O./No.
1	2	3	4	5

Accounts Officer (Pensions)

Serial No. 6 of Annexure C(AT-F/2)**See para 53****PROFORMA "S"**

Name of Pension Disbursing Authority

Statement showing the Result of the stock -taking held in in respect of
Audit Cards of Audit Section

Name or PS/TS /PPO No. of pensioners whose cards are missing	Mutilated cards Name/ PS/TS/ HO/PPO No.	Cards which are completed in all respects but have not been reviewed	Names and class of pensioners in respect of whom two cards exist
1	2	3	4

Cases in which (1) grant has ceased or pensioner has become ineligible to receive pension (2) LTA has been paid	Cases in which the pensioner has not appeared for more than 3 years to receive pension and treated as dead for our statistical purposes	Initials of the SO(A) /AAO in token of test-check carried out by him	NO. of class Effective Strength	Initials of the Auditor(s) who carried out the stock-taking
5	6	7	8	9

Serial No. 7 of Annexure C (AT-F/3)**See Para 53****PROFORMA "W"**List of pensioners of whose names did not appear in the
Pensioner Account for the period from to

Sl. No.	Name of pensioners with IC/PS/TS/ HO/PPO No.	Class of pensioner	Reasons for the pensioner's name not appearing in the account mentioned above	Month's Account and Voucher No. and date through which pension for the period paid.
1	2	3	4	5

Serial No. 8 of Annexure C (AT-F/21)**See Para 54.5****Proforma for handing over dead cards to Card Holder Section**

Sl.No	Name of the pensioner	PS No	Reasons for its being dead	Remarks
1	2	3	4	5

Serial No. 9 of Annexure C (AT-F/10)
See Para 54.7(i)

No. AT/
Office of the PCDA (Pensions)
Allahabad
Dated :

To

(Name and Address of PDA)

Sub: Audit of Pension Payments.

During the course of audit of your Pension Accounts for the month of to it was noticed that the pensioners as per list enclosed (in duplicate) did not appear to draw their pensions during that period. The circumstances in which no pension was drawn by them (During that period) may be stated against their names in column 4 of the list and one copy thereof may be returned to this office. Where a pensioner has died, or has been transferred to another Pension Disbursing Authority, or has otherwise been struck off your Descriptive/Check Register, the particular Form I/IMP-5A/D-II statement in which his name appeared may please be quoted in column-4.

An early reply will be appreciated.

Accounts Officer (Pensions)

Serial No. 10 of Annexure C (AT-F/4)
See Para 59(ii)

No. AT/
Office of the PCDA (Pensions)
Allahabad
Dated :

To

(Name and Address of PDA)

Sub: Form I and II/D-I & D-II statement in respect of class pensioners.

Forms I (IAFA 383)/D-II statement showing the names of class pensioners transferred out for the month of and Forms -II (IAFA 390)/D-I statement showing the names of such pensioners brought on your Payment/Check/Descriptive register for the Months have not so far been received in this office. Please expedite their submission without any further delay or state the cause of non- submission and the probable date by which these may be expected in this office.

If the reply is not received within reasonable period, the matter will be reported to higher authorities.

Accounts Officer (Pensions)

Serial No. 11 of Annexure C (AT-F/5)
See Para 65(d)(ii)

Proforma for watching action in respect of cases including transfer of pension accounts from one Pension Disbursing Authority to another.

Name of the pensioner	Transferer PDA and PS /TS/HO/ PPO No.	Name of the PDA to which transferred	PS./TS/HO No. Allotted by the transferee PDA	Remarks
1	2	3	4	5

Serial No. 12 of Annexure C (AT-F/7)
See Para 66,74

Proforma showing unactioned items Form I, II, D-I & D-II statement

Months Form I & II /D-I & D-II statement	Name of the pensioner	PS./TS/HO/PPO No.	Reasons for which action could not be taken	Brief details of action taken	Remarks
1	2	3	4	5	6

Serial No. 13 of Annexure C (AT-F/6)
See Para 73

Proforma for handing over audit cards to task holder on transfer of pension accounts from one Pension Disbursing Authority to another

Name of the pensioner	Transferer PDA and PS /TS/HO/ PPO No.	Name of the PDA to which transferred	PS./TS/HO No. Allotted by the transferer PDA	Initial of the receiving task holder	Remarks
1	2	3	4	5	6

Serial No. 14 of Annexure C (AT-F/8)
See Para 75

No. AT/
 Office of the PCDA (Pensions)
 Allahabad
 Dated :

To

(Name and Address of PDA)

Sub: Submission of Form II(IAF.390) statement in respect of class I, II and V pensioners.

The under mentioned class I, II and V pensioners have been granted pensions as per particulars given against each and the concerned PPOs. have been issued on your office. Please intimate the pensioner's serial numbers (PS No.) allotted to them quoting reference to your month's Form II in which their names will be found included. In case PS No. has not been allotted and/or Form II has not been sent so far in any case, the same may please be done immediately. Further, if any of the pensioners has since been transferred out, the fact may please be so stated, citing reference to your month's Form I (IAFA 383) in which the name will be found included.

2. In this connection your attention is invited to this office circular No. AT-I/I/03 dated 7.7.1967 in which detailed instructions about allotment of PS No. have been issued. These PS No. (as distinct from TS No. meant for Indian Military pensioner) are to be allotted to each class I, II and V pensioners in one serial order soon after the PPOs notifying the pension is received by you (irrespective of whether the pensioner turns up to draw his/ her pension or not) and the name included in that month's Form II which should be sent so as to reach this office by the 10th of the month following that to which it pertains. The requirement may please be noted for strict compliance in future.

3. This may please be treated as urgent.

AO/SAO(P)

PARTICULARS OF THE GRANT

Sl. No.	Rank & IC No. (where applicable)	Name of the pensioner	No. and date of the PPO No. and year	Rate of pension with period of grant	Remarks
1	2	3	4	5	6

Serial No. 15 of Annexure C (AT-F/9)
See Para 93

Proforma showing details of items observed/ test checked/ reviewed etc.

Audit Proforma

1. Name of Pension Disbursing Authority.
2. Name of Auditor.
3. Last R/A (Re audit)month.
4. No. of vouchers in account.
5. Vouchers (Pages) rescheduled and party to whom sent.
6. Vouchers reclassified and transfer entry (T.E) numbers.
7. Observations/ objections No. if raised.
8. No. of items for audit details overleaf.
9. No. of items audited and balance of items to be audited, reasons for the non-completion.
10. Items test checked by the SO(A)/AAO.
11. Items test checked by the Officer-in-Charge.
12. Remarks of the Officer-in-Charge.
13. Date finally completed and results.

SO(A)/AAO

AO/SAO(P)

**Serial No. 16 of Annexure C (AT-F/11)
See Para 116**

No. AT/
Office of the PCDA (Pensions)
Allahabad
Dated :

To

(Name and Address of PDA)

Sub: Payment of arrears of pension
class pensioners (PS No) PPO No.

Sanction of the competent authority is hereby accorded for waiving the delay in claiming the pension within the stipulated period. It is, therefore, requested that the payment of pension as due may please be made to the above named pensioner, if otherwise in order.

2. Any demand outstanding against the pensioner or overpayment detected should also be deducted from the arrears at 1/3rd of the amount due.

3. The sum of Rs. outstanding against the pensioner as intimated vide this Office No. dated may please be deducted from the arrears of the amount due.

4. The above payment may please be reflected in the change statement and the Pension Payment Voucher supported by this letter in original.

Please acknowledge receipt.

AO/SAO(P)

Copy to:-

..... with reference to his/her letter dated He/she is requested to please contact the above disbursing officer for drawl of their pension.

AO/SAO(P)

Serial No. 17 of Annexure C (AT-F/12)**See Para 129**

No. AT/
Office of the PCDA (Pensions)
Allahabad
Dated :

To

(Name and Address of PDA)

Sub: Payment of life time arrears of pension /gratuity in respect of

Ref:

The above named pensioner is reported to have died on The correctness of the date of death may be verified and payment of LTA of pension made in accordance with the instructions contained in the PPI./Scheme for Payment of Defence Pension by Public Sector Banks. The payment so made may please be reflected in the change statement of the month in which payment is made.

2. The name of the deceased pensioner may be struck off from pension strength after the payment is made to the legal heir (s) and the casualty reflected in Form I/D-II statement of the month in which struck off.

3. (Name of the family pensioner) may be taken on the payment strength of your office from vide PPO No. A fresh PS No. may be allotted to the family pensioner and intimated to this office through the Form II/ D-I statement in the usual manner.

4. As regards payment of gratuity, a further communication will follow from the Grants Section concerned of this office.

AO/SAO(P)

Copy to:-

.....for information with reference to his/her letter dated The life time arrears of pension is payable to the legal heirs of the deceased pensioner. You are advised to contact the for any further guidance. The death certificate/ Pension Certificate received with your letter is returned herewith as this may be required in connection with the claim for life time arrears of pension in respect of Shri/Smt.

As regards grants of family pension a further communication may please be awaited from the Grants Section concerned of this office.

Please acknowledge receipt.

AO/SAO(P)

Serial No. 18 of Annexure C (AT-F/14)
See Para 180

REGISTERED

No. AT/
 Office of the PCDA (Pensions)
 Allahabad
 Dated :

To

.....

Sub: Re-employment of class I pensioner

Ref:

The above-named officer has been selected for re-employment in the Army/Navy/Air Force and directed to report for duty. The payment of his pension as notified in this office PC /PPO No..... dated may, therefore, please be held in abeyance provisionally with effect from the date of his reporting for duty as intimated to you by the officer. The exact date of his re-employment is being ascertained and will be communicated to you in due course.

2. Please intimate the No. & date of PP voucher through which the recovery on account of commuted portion of pension @ Rs. with effect from or the date of re-employment, whichever is later, to intimated to you vide recovery slip attached to this office No. Grants-I/Commissioned Officers..... dated will be found effective.

Please acknowledge receipt.

AO(P)

Copy to

The CDA(O) Golibar Maidan, PB. No. 1, Pune/ DCDA(F) Dhaula Kuan New Delhi/PCDA(Navy) Mumbai, with reference to Army Hqrs. M/S Branch letter No..... dated Air Hqrs. Naval Hqrs. Letter No. dated (Copy also endorsed to him).

Please intimate the exact date of re-employment of the officer. Please also intimate the last pay drawn by the officer prior to his retirement as also the pay now fixed on his re-employment so as to enable this office to regulate the payment of his pension vide Army Instruction 63/60/Air Force Instruction 28/62/Navy Instruction 121/60 as amended. It may be stated that the officer has been granted a retiring pension of Rs. pm with effect from out of which he has /have not commuted a sum of Rs. pm wef A sum of Rs. pm being the commuted portion of pension may please be recovered from his re-employed pay and allowance with effect from or the date of re-employment whichever is later and credit afforded to this office through the Defence Exchange Account for so long as he is re-employed. In arriving at this rate of recovery, the benefit of Rs. 50/-pm. envisaged in A.I. 63/64 A.F.I. 28/62/N.I. 121/60, as amended has been taken into account

The Officer was sanctioned a retirement gratuity of Rs. pm the pension equivalent of which is Rs.pm. In view of his re-employment, please recover Rs. on account of the pension equivalent of gratuity in addition to

the commuted portion of pension as stated above, and pass on the credits to this office in the usual manner. Kindly show the amounts on account of CVP and PE of gratuity, separately in the Vouchers supporting the DID Schedule.

Please acknowledge receipt.

An early reply is requested.

AO(P)

Copy to:

(1)

(2)

(3) The O.I/c, Grants (Commissioned Officers) Section, Local, Their
No..... dated -refers

AO(P)

Serial No. 19 of Annexure C (AT-F/15)
See Para 180.1

REGISTERED

No. AT/
 Office of the PCDA (Pensions)
 Allahabad
 Dated :

To

CDA(Officers), Golibar Maidan
 PUNE-I
 The CDA(Navy), Mumbai
 The CDA(AF), New Delhi

Sub: Release from re-employment in respect of Personal No.

Ref: Your letter No dated

Please refer to Army Headquarters/Naval HQ/Air HQ, New Delhi letter No. dated (Copy endorsed to you and to this office) and confirm that the above named officer will not be paid his re-employed pay and allowances by you beyond to enable this office to release his pension wef consequent on his release from re-employment.

2. Please also refer to your No. dated and confirm that a sum of Rs. pm on account of the commuted portion of pension and pension equivalent of gratuity, has been/ have been recovered from the re-employed pay and allowances of the above named officer wef. to ..

An immediate reply is requested.

AO(P)

Copy forwarded for information to :-

.....

On receipt of intimation from the CDA(O) Pune/PCDA(Navy) Mumbai/CDA (AF) New Delhi regarding the date upto which last paid, action will be taken by this office to issue necessary instructions, to the

AO(P)

**Serial No. 20 of Annexure C (AT-F/16)
See Para 180.1**

REGISTERED

No. AT/
Office of the PCDA (Pensions)
Allahabad
Dated :

To

(Name and Address of PDA)

Sub: Resumption of Pension on release from re-employment:

Rank Name

(IC.....) PS. No.

Ref: (1) P.P.O. No dated

(2) Your Office No. dated

(3) This Office No. dated

Intimation has been received from the CDA(O Pune/CDA(AF), New Delhi/PCDA (Navy), Mumbai that the above-named officer has been released from re-employed service wef

It is, therefore, requested that the payment of his pension at Rs.
..... pm. may please be resumed w.e.f. if otherwise in order.

IT statement for the year 200... 200.... in respect of the above named officer is enclosed.

Please acknowledge receipt.

AO(P)

Copy forwarded for information to

.....
.....

**Serial No. 21 of Annexure C(AT-F/23)
See Para 188**

REGISTERED

No. AT/
Office of the PCDA (Pensions)
Allahabad
Dated :

To

.....
.....

Sub: Re-employment of pensioner

Intimation has been received from the _____ (Name of PDA) that the above named pensioner who is in receipt of Service/Mustering out pension at the rate of Rs. _____ p.m. with effect from _____ under PPO No. _____ dated _____ has been re-employed in (office of re-employment) with effect from _____ with basic pay at the rate of Rs. _____ p.m.

The matter is, therefore, reported to you for necessary action as regards re-fixation of his re-employed pay.
Please acknowledge receipt

Accounts Officer (Pensions)

Copy forwarded for information and necessary action to _____
The _____ (Name and address of PDA)

The payment of pension to the above named pensioner if already suspended may be resumed from the date following the date of last payment under intimation to this office. TI & AHI is, however, not admissible from the date of his re-employment.

Accounts Officer (Pensions)

**Serial No. 22 of Annexure C (AT-F/24)
See Para 191.2**

REGISTERED

No. AT/
Office of the PCDA (Pensions)
Allahabad
Dated :

To

(Name and Address of PDA)

Sub: Suspension of Pension Ex No. HO/TS No./PPO.
No.

Ref: The Officer-in-Charge Records, Defence Security Corps Cannanore, Kerala
Memo No. dated addressed to this office and copy to
you amongst others.

As the above named individual has been re-employed in Defence Security
Corps with effect from his pension notified in this office PPO.
No. dated will remain suspended with effect from the
date. A suitable note to this effect may please be kept in your Descriptive/ Check
Register and it may be ensured that pension is not paid beyond in this case.

2. Please forward descriptive roll of the individual with page 4 thereof duly
completed for recording the entry regarding suspension of pension and onward
transmission to Record Office of the Defence Security Corps.

3. From the Pension Certificate of the individual it is seen that he has not
drawn pension for the period fromto..... Please verify your records and if
the fact is confirmed, the amount still due may please be paid to him and his name
included in the change statement for the month concerned.

Please acknowledge receipt.

AO(P)

REGISTERED

Copy forwarded for information to the Officer-in-Charge Records, Defence
Security Corps, Cannanore, Kerala with reference to his No..... dated
Pension Certificate and Sheet Roll of the individual are returned herewith duly
endorsed with the entry regarding suspension of pension.

Please acknowledge receipt.

AO(P)

Serial No. 23 of Annexure C (AT-F/13)
See Para 201

REGISTERED

No. AT/
 Office of the PCDA (Pensions)
 Allahabad
 Dated :

To

(Name and Address of PDA)

Sub: Payment of pension in India while residing Ex-India in respect of

Ref: This office Pension Payment Order bearing No.

The above-named pensioner desires to draw his pension as authorised in this office Pension Payment Order No. cited above through his authorised bankers viz..... while residing in He has executed a Power of Attorney in favour of the said Bank.

2. Sanction has been accorded by the competent authority under the provision of Para 15 of PPI permitting him/her to draw his/her pension in India through his bankers mentioned in Para 1 above.

3. She/He will, have to make her/his own arrangement for the remittance of her/his pension outside India through normal banking channels.

4. The payment of her/his pension as due may please be arranged accordingly if otherwise in order. A certificate that the pensioner has not changed his nationality is required to be furnished along with the life certificate once a year vide Para 15- PPI

Please acknowledge receipt.

Copy to:

AO(P)

With reference to his/her letter No..... dated

In case she/he changes nationality hereafter the fact may please be intimated to this office immediately

AQ(P)

Serial No. 24 of Annexure C (AT-F-19)
See Para 238.1

REGISTERED

No. AT/
 Office of the PCDA (Pensions)
 Allahabad
 Dated :

To

Sub: Recovery of Demand from pension in respect ofTS/ PS/HO/PPO
 No. ...

Ref:

It has been intimated by under No. dated that a sum of Rs (Rupees only) is due from the above- mentioned pensioner on account of The demand has been notified in this office corr. PPO No. for recovery from pension at 1/3rd of pensionary entitlement. It is requested that the said amount may please be recovered from his/her pension at 1/3 of pensionary emoluments and the number and date of the pension payment voucher through which the above sum will be found recovered may please be intimated to this office.

(For DPDOs only)

The amount when recovered may please be compiled as under:-

Amount Code No.

(For others)

Please annotate the recovery with the words "DR" Item No. Vol. and quote this memo in the paid voucher against the instalments of recovery when effected and also please show code heads to the extent of the amount as indicated below, so as to facilitate correct compilation in accounts at this end:-

Amount Code No.

Please acknowledge receipt

AO(P)

Copy forwarded for information to :-

..... with reference to his no. dated if for any reason, the recovery of the demand could not be effected from the pension of the individual, the un-recovered balance will be notified to you for further necessary action.

2. Any further correspondence regarding the details of the demand or propriety of the recovery may please be addressed to citing reference to

AO(P)

**SL.NO. 25 OF ANNEXURE-C (ATF-28)
(SEE PARA 261)**

**PROFORMA FOR RE-IMBURSEMENT CLAIM IN RESPECT OF UK PENSIONERS
UPTO**

NAME OF PDA

NAME, RANK, UNIT, REGTL No. OF PENSIONER	REFERENCE OF HKSRA PENSIONER i.e. H.O. NO. etc	PERIOD FOR WHICH CLAIM PERTAINS	AMOUNT IN Rs. INDIAN CURRENCY
1	2	3	4
CONVERSION RATE	AMOUNT IN STERLING	AGENCY CHARGES	REMARKS
5	6	7	8

**Serial No. 26 of Annexure 'C' (ATF-29)
(See para -324)**

Format For Submission Of Completion Report By Spot Audit Team Leader:

	1	Party No.
2	Station/State	
3	Part II Office Order No. with date	
4	No. of PDAs covered	
4.1	Public Sector Bank(Indicate specific bank).....	
4.2	Treasury	
4.3	DPDO.....	
4.4	PAO.....	
4.5	Post Office.....	
5	Name of the party leader	
6	Name of the Auditors	
6.1	
6.2	
6.3	
6.4	
6.5	
7	Working days allowed...	
8	Date of move of the party	
9	Date of return	
10	Actual No. of working days utilized	
11	Reasons for extra mandays if any utilized.	
12	Total No. of pensioners at the station PDA wise/category wise	
12.1	T.O.'	
12.2	DPDO.	
12.3	P.O.	
12.4	PAO.	
12.5	PSBs.	
13	No. of pensioners account audited	
14	Month's account selected for detailed audit	
15	No. of Audit Cards available in main office on the date of move.	
16	Action taken towards preparation of remaining audit cards during spot audit/return as per guidelines	
17	Period upto which audit has been completed	
18	(i) No. of first payment cases during last one year	
	(ii) Any abnormal delay in payment of first payment cases	
	(iii) Cases of arrear payment on account of revision of pension due to non drawal of pension, revised dearness relief, LTA claims etc during the last one year.	
19	Details of overpayments:--	
	Name of PDANo. of cases	Amount
(A)	Name of bank -----	-----

- (i) ..
- (ii) ..
- (iii) ..
- (iv) ..
- (v) ..
- (vi) ..
- (vii) ..
- (viii) ..
- (ix) ..
- (x) ..

(B) DPDO/Treasury
/PAO/PO -----

20 Details of underpayments

	Name of PD	No. of cases	Amount
--	------------	--------------	--------

(A) Name of bank -----

- (i) ..
- (ii) ..
- (iii) ..
- (iv) ..
- (v) ..
- (vi) ..
- (vii) ..
- (viii) ..
- (ix) ..
- (x) ..

(B) DPDO/Treasury
/PAO/PO -----

21 Details of wrong debits

	Name of PD	No. of cases	Amount
--	------------	--------------	--------

(A) Name of bank -----

- (i) ..
- (ii) ..
- (iii) ..
- (iv) ..
- (v) ..
- (vi) ..
- (vii) ..
- (viii) ..
- (ix) ..
- (x) ..

(B) DPDO/Treasury
/PAO/PO -----

22 Details of Bank Drafts if any collected towards liquidation of demands

(A) Demands-Internal Audit-Banks

- (i) Outstanding before visit
- (ii) Cleared during visit
- (B) Demands- Internal Audit-Treasury
 - (i) Outstanding before visit
 - (ii) Cleared during visit
- 23 Test Audit Objections, if any settled
- 24 Details of Bank Scrolls collected for Accounts Section
- 25 Details of Mini Pension Adalat
 - (i) Date of Mini Pension Adalat
 - (ii) No. of cases registered
 - (iii) No. of cases locally settled
 - (iv) No. of cases brought to main office
 - (v) Action taken on cases brought to main office.
- 26 State of documentation by Pension Disbursing Authority
- 27 State of identification by Pension Disbursing Authority
- 28 Remarks.

Date of submission

Signature of the party leader

Remarks of Audit Coord. III

G.O. (Audits)

Jt. CDA(P)

CDA(P)/PCDA(P)

**Serial No. 27 of Annexure 'C' (ATF/18)
(see para 334)**

REGISTERED

No. AT/
Office of the PCDA (Pensions)
Allahabad
Dated :

To,

The -----

(Name and Address of the transferer PDA)

Sub: Transfer of pension Account in respect of
.....

Ref: This office No.dated

The above-named pensioner now desires to draw his / her pension from the You are, therefore, requested to transfer all his / her pension papers to the immediately. Duplicate copy of last Pension Certificate on IAFA-328 showing the date up to and for which pension has been last paid by you may please be forwarded to this office with reference to Para of P.P.I. The pensioner's name may please be included by you in Form I/D-II statement under preparation.
This may please be treated as urgent.

Accounts Officer (Pensions)

Copy forwarded for information to:-

The(Name and address of the transferee PDA). On receipt of the pension documents of the above named pensioner in his office, he will please arrange further payment of his pension. The pensioner's name may please be included in Form-II/D-I statement and P.S. No. allotted to him / her intimated.

2. Shri. / Smt. with reference to his / her letter dated
3. The OI/C Grants (.....) section local for information and noting in the context of issuing further PPOs / Payment authorities. His file No. G/...../ refers.

Accounts Officer (Pensions)

Serial no. 28 of Annexure 'C'(ATF-30)
(See para 339.6)
OFFICE NOTE

No. AT/
Office of the PCDA (Pensions)
Allahabad
Dated :

ATF-30

Sub: Sanction for payment of proportionate pensionary liability by Defence Department for counting of former military service towards civil service on re-employment in

The above named individual had rendered military service with effect from to in.....
.....(Name of unit/formation) the total qualifying service rendered by him works out to years months and days for which he was paid service gratuity of Rs. only. After discharge from military service the above named individual was re-employed in (A Central Autonomous Body) with effect from..... and has been retired/ is due to retire there from with effect from

Since he has opted for counting of his former military service towards his civil service in the organisation of re-employment for pensionary benefits under the provisions contained in Government of India Ministry of Defence D.O. letter No. 12 (8)/86/D (Pen/Ser) dated 4.5.87, He refunded to this office the entire amount of service gratuity alongwith interest, amounting to Rs. The above sum has been received and adjusted in the month of vide class II voucher No. A copy of military service verification certificate on Appendix 'A' in respect of the above named individual has also been received.

As all the requirements as per Government of India Ministry of Defence letter no. 12(8)/86-D(Pen/Sers) dated 19.11.1992 are fulfilled in this case, it is proposed that we may now discharge the proportionate pension liability for his former military service by issuing a cheque for Rs.

If agreed to, approval for issue of one CDA-13 for issuing of a cheque for the above amount in favour of the
..... may kindly be accorded. Submitted for orders.

Accounts Officer (P)

GO(Audit)

Jt. CDA(P)

CONCORDANCE TABLE**Explanatory Memo For Each Para In Office Manual Part -IV Vol-V (2006)**

No of Para in OM Part -IV vol. -V (2006)	No of Para in OM Part -IV vol.-V(1972)	Explanatory remarks.
1	1	Reconstructed
2	1(A)	Reconstructed
3	3	-
4	--	New provision made due to PSBs being declared as PDA wef. 1.1.1987 vide MOD. OM No. 2(2) 86 /D(Pen/Ser) dated 20.11.1986
5	2	Reconstructed
6(a)	4(a)	Reconstructed
6(b)	4(b)	
7	--	Based on Annexure-A of chapter-I of OM Part-II Vol.-I
8	5	--
9	180,181(i)	Para modified and enlarged
10	180,181(ii)	Para modified and enlarged
11	5	Modified and reconstructed
12	150	Modified and enlarged
13	6, 99	New provision made due to reorganization of Audits vide Audit Section Group Order No. 703 dated 25.1.2001
14	6, 99	- do-
15	6, 99	-do-
16	--	General
17	7	Reconstructed
17.1	-	Existing procedure
18	8	Reconstructed
19	-	Due to reorganization of Audits vide Audit Section Group Order No. 703 dated 25.1.2001
20	--	-do-
21		Existing procedure
22	10,103	Reconstructed
23	10, 103	Reconstructed
24	11, 103	Reconstructed
25	151	Reconstructed
26	14, 152	Reconstructed
27	152	Reconstructed
28	153	Reconstructed
29	153	Reconstructed
30	12, 104	Reconstructed
30.1	12	--
30.2	150	Reconstructed
30.3	--	Fresh provision due to reorganization of Audits vide Group Order No. 703 dated 25.1.2001
31	14, 154	Reconstructed
32	13	Reconstructed
33	14, 155	Reconstructed
34(i)	16, 156	Reconstructed

34(ii)	--	Fresh provision due to PSB being declared as PDA wef. 1.1.1987 vide MOD. OM No. 2(2) 86 /D(Pen/Ser) dated 20.11.1986
35	15, 160	Reconstructed
36	17,157	Reconstructed
37	18, 158	Reconstructed
38	176	Reconstructed
39	177	Reconstructed
40	177	Reconstructed
41	159	--
42	21, 172	Reconstructed
43	21, 172	Reconstructed
44	21, 172	Reconstructed
45	-	Based on Para 8.3 and 8.4 of " scheme for Payment of Defence Pension by PSBs".
46	21, 172	Reconstructed
47	22	--
48	23,172	Reconstructed
49(i)	24, 173	Reconstructed
49(ii)	162	
49(iii)	25	
50	162, 174	Reconstructed
51	26, 178	Reconstructed
52	27, 178	Reconstructed
53	27	Reconstructed
54	28, 178	Reconstructed
55	29, 179	Reconstructed
56	30, 165	Both Paras merged and modified.
57	31,166	Merged and modified
58	--	Based on Para 8.3 and 8.4 of " Scheme for Payment of Defence Pension by PSBs".
59	32, 167	Both Paras merged and modified
60	33, 168	
61	34, 169	
62	35, 170	Merged and modified
63	35	Reconstructed
64	35	Reconstructed
65	35	Reconstructed
66	36	
67	37	
68	38, 171	Merged and modified
69	38, 171	-Do-
70	38, 171	-Do-
71	38, 171	-Do-
72	38, 171	-Do-
73	38, 171	-Do-
74	39, 171	-Do-
75	40, 171	-Do-
76	41, 171	-Do-
77	44, 107	CGDA confidential D.O. letter No. 5196/AT-P dated 31.7.1990
78	45, 109	-Do-

79	-	Provision Modified
80(i)	47(i), 101 (iii)(a)	Modified, merged and reconstructed
80(ii)	47(ii)	-Do-
80(iii)	101(ii)	-Do-
80(iv)	47(i), 101(ii) (a)	-Do-
80(v)	8(iv), 47 (iii), 101(ii), (b)	-Do-
80(vi)	101(v)	-Do-
80(vii)	101(iii)	-Do-
80(viii)	8(vi) 101(ii) (b)	-Do-
81	9, 59, 102	Merged and reconstructed
82	--	Fresh provision based on existing practice.
83	46(a), 110(a)	
84	46(b), 110(b)	
85	46(c), 110(c)	Merged and reconstructed
86	46(d), 110(d)	-do-
87	46(e), 110(e)	-do-
88	46(f), 110(f)	-do-
89	51, 52, 54, 116	-do-
90	52	
91	54	
92	53	
93	55, 118	Merged and reconstructed
94	56, 119	-do-
95	117	
96	43	
97	46-A, 110-A	Merged and reconstructed
98	--	Fresh provision for Audit of bank scrolls based on existing practice.
99	47, 111	Merged and rearranged
99.1	47(xii)	-do-
99.2	47(xi)	-do-
99.3	47(x)	-do-
100	--	Fresh provision based on existing practice.
101	60, 120	Modified, merged and rearranged
102	48, 112	-do-
103	57, 120	-do-
104	58, 120	-do-
105	58, 120	-do-
106	58, 120	-do-
107	59, 121	-do-
108	50	-do-
108.1	50, 114	-do-
108.2	50, 114	-do-
108.3	114	-do-
109	60	
110	60, 61, 127	Merged and reconstructed
111	61	

112	--	Based on Regs. 85 and 88 PRA Part-II (1961) read with CGDA, New Delhi No. 5621/AT-P dated 27.1.1989
113	--	-do-
114	61	Reconstructed
115	61	-do-
116	61	-do-
117	127	-do-
118	61, 127	Merged and reconstructed
119	127	Reconstructed
120	127	-do-
121	Note 1 of Para 61	-do-
122	62	-do-
123	---	Based on Regs. 85 and 88 PRA Part-II (1961)
124	---	MOD letter No. 5624/AT-P/(PC)/1366/C/D dated 16.11.1992
125	---	-do-
126	--	-do-
127	--	-do-
128	128	Reconstructed
129	62	Reconstructed
130	62	
131		Based on Rule 7 of CCS(commutation of Pension) Rules 1981
132		Introductory Para relating to various pensionary awards auditable by Audit Cells vide PRA Part-I (1961)
133		-do-
134		Based on various classes of pension enumerated in CCS(P) 1972
135		Based on GIMF OM No. F.I (12)-EV/84 dated 30.4.1985 as modified by GOI. Min. of Per & Trg. OM No. 27/8/84- pension unit dated 21.6.1985.
136		-do-
137		Based on GIMF OM No. 13 (6)-EV(A)/76 dated 6.4.1976 and F.2 (9)-EV/ 81 dated 14.7.1981
138		Based on GOI, MOD letter No. 1(1)/98/D(Pen/Ser) Dated 15.06.1998
139		-do-
140		Based on GOI, MOD letter No. 22(1)/01/ US/ WE /D(Res) Dated 30.12.2002 as amended by MOD No. 22(1)/01/US(WE)/D(Res) dated 1.04.2003 and B/38207/7/AG/ PS(B)193/A/ D (Pen/Sers) dated 7.03.2001 and CGDA No. AT/IV/4807/ECHS dated 2.04.2003
141		-do-
142		-do-
143		Based on GOI, Min. of PPG & Pensions, (DP & PW) OM No. 45/57/97-P & PW(C) dated 19.12.1997
144		-do-
145		-do-
146		-do-
147		-do-

148		Based on MOD. OM No. 1(1)/91/D(Pen/Ser) dated 15.06.1998 as amended.
149		-do-
150		-do-
151		-do-
152		-do-
153		-do-
154		-do-
155		-do-
156		-do-
157		-do-
158		-do-
159		-do-
160		Based on DP& PW OM No. 2/1/87-PIC -1 dated 16.04.1987
161		Based on DP & PW OM No. 42/18/95-P & PW(G) dated 14.07.1995
162		Based on DP & PW OM. NO. 45/86/97-P & PW (A) Part-II dated 27.10.1997
163	111(1)	Reconstructed
164	111.II(10)	-do-
165	111.II(2)	-do-
166	--	DP & PW OM No 2/14/87-PIC dated 5.03.1987
167	--	MOD. Letter No. 1(4)/87-D(Pen/Ser) dated 12.5.1987 and DP & PW OM No 2/1/87-PIC dated 16.4.1987.
168	--	Based on GIMF OM No. F.I (12)-EV/84 dated 30.4.1985 as modified by GOI. Min. of Per & Trg. OM No. 27/8/84- pension unit dated 21.6.1985.
169	--	Based on DP & PW OM No. 36/ 38/02- P & PW (A) dated 23.4.2003
170		Based on CGDA letter No. 5621/AT-P dated 5.6.2002
171	111.IV	Reconstructed
172	111.IV	Based on MOD. OM No1(5)(87)/D(Pen/Ser) dated 30.10.1987
173	--	Based on MOD. OM. No. 1(2)/97/D(Pen-C) dated 31.01.2001.
174	47(xxx)	
175	111.V	Reconstructed
176	47	Reconstructed
177	66(A)	-do-
178	66(A)	
179	--	Based on MOD. OM. No. 1(1)/2001/D(Pay/ser) dated 31.01.2002.
180	Sub Para of 66 (A)	Reconstructed
181	66(A)	-do-
182	66(B)	Modified vide para 3(b) of DP & PW OM No. 45/73/97/-P & PW (G) dated 2.7.1999.
183	66(C)	-do-
184	135	-do-
185	--	New provision based on MOD, letter No. 2(1)/83 - D(Civ-1) dated 8.02.1983 and OM No. 7(1)/95/D(Pen/Ser) dated 28.8.2000

186	136	Reconstructed
187	138	-do-
188	Note below Para 136	-do-
189	--	Fresh provision based on DP & AR OM No. 5 (15) - Estts. (P-II) 81 dated 16.04.1983
190	--	Based on GIMF OM No. F.I (12)-EV/84 dated 30.4.1985 as modified by GOI. Min. of Per & Trg. OM No. 27/8/84- pension unit dated 21.6.1985.
191	140	Modified vide para 3(b) of DP & PW OM No. 45/73/97/-P & PW (G) dated 2.7.1999.
192	66(D)	-do-
193	66(D)	-do-
194	141	Modified and reconstructed
195	142	Do
196	47	-do-
197	65,129	-do-
198	65, 129	-do-
199	65, 129	Based on MOD OM No. 12(3)/86/B/ 2792/D/ (Pen/Ser) dated 30.6.1987, CGA letter No. 23014/1 / 89 /MF-CGA/Pension/1018 dated 18.02.1991 and MOD letter No. 2(I)/89/D(Pen/Ser/Part-I dated 1.10.1991
200	65, 129	-do-
201	65, 129	-do-
202	--	Based on MOD letter No. 12(3)/86/B/27/92 /D(Pen/Ser) dated 30.06.1987 and CGDA letter No. 5601/AT-P dated 12.08.1987
203	65	Reconstructed
204	65,129	-do-
205	65,129	-do-
206	65	
207	69,144	Split up and reconstructed
208	69,144	-do-
209	69,144	-do-
210	69,144	Modified vide MOD letter No. B/38174/AG/PS-4(b)/ 720 /A/D /(PEN/Ser)/98 dated 13.10.1998 and DP & PW OM No. 23/1/97/P &PW (B) dated 23.02.1998
211	70,145	
212	74,131,132, 133	Modified and reconstructed on the basis of Regs. 82 PRA Part-II (1961)
213	132	Reconstructed on the basis of Regs. 82 A PRA Part-II (1961)
214	Note 2 of 132	--
215	--	Based on Regs. 82 B PRA Part-II (1961)
216	--	Based on MOD letter No. 21(2)/74/D(Pen/Ser) dated 4.7.1975
217	--	-do-
218	--	-do-
219	--	-do-
220		-do-
221	--	-do-
222	Note 4 of	

	132	
223	Note 2 of 133 and Para 134	
224	-	Fresh provision based on GI, MH OM No. 50/2 /59- Estts(A) dated 7.10.1959
225	132	Reconstructed
226	68(A), 143	Reconstructed
227	68(A)(C)	-do-
228	68(B)(a), 143	-do-
229	--	As per procedure in vogue
230	--	-do-
231	130	Reconstructed
232	--	Based on DP & PW OM NO. 1/17/86-P & PW dated 28.8.1986 and 1/17/86-P & PW(C) dated 25.01.1991
233	77	Reconstructed
234	77	-do-
235	-	Based on Rule 73(3) CCS(P) Rules 1972
236	77	Reconstructed
237	--	Based on GIMF CGA's No. M-123013/ 152/1/90/ MF- CGA / Pension/ Vol.II/286-87 dated 23.7.1992 addressed to DP & PW
238	77	Reconstructed
239	149	
240	78,149	
241	79	
242	80	
243	81	
244	82	
245	83	
246	84	
247	85	
248	86	
249	87	
250	88	
251	89	
252	90	
253	91	Modified
254	92	
255	93	
256	94	
257	95	Modified
258	96	
259	97	
260	98	Modified
261	--	Based on the recommendations of III, IV & V CPC as accepted by the Government
262	--	-do-
263	--	-do-
264	--	Based on DP & PW OM No. 2/5/67-PIC dated 22.4.1987 and following orders (i) GIMF OM No. 13 (6)-EV(A)/76 dated 6.4.1976

		(ii) DG P & T letter no. 4-45/77-Pen. 9.12.1977 (iii) C & AG letter No. 397 -Audit/5-78 dated 15.5.1981 (iv) GIMF OM No. 23013/152/79/MF/CGA. VI(Pt.) 1118 dated 26.03.1984
265	--	-do-
266 to 324	--	-do-
325	123	Reconstructed
326	124	-do-
327	125	Modified and reconstructed
328	126	
329	76(A)	Split up, modified and reconstructed
330	76(A)	-do-
331	76(B)	-do-
332	76(D)	-do-
333	76(E)	-do-
334	76(C)	-do-
335	75	-do-
336	72	-do-
337	--	Based on GOI, MF OM No. F.2(117)/76/SC dated 26.12.1977
338		Existing procedure in vogue
339		-do-
340		-do-
341	67,147	-do-
342	49,115	Reconstructed
343	--	Existing procedure
344	--	-do-
345	--	-do-
346		-do-
347		-do-
348		-do-
349		-do-
350		-do-
351		-do-
352		-do-
353		-do-
Appendix-1 to 15		Appendices relate to List of PDAs, rates of gallantry awards, ex-gratia payment minimum pension/family pension, TI/AHI/relief/dearness relief, interest on GPF accumulations and standard memo for observation/objection etc.
Annexure-A	Annexure-I	Annexure A is modified version of Annexure-I
Annexure-B	Annexure-II	Out of 31 registers prescribed for use in Audit Section 4 registers viz. ATR-2, ATR-22, ATR-29 and ATR-31 have become obsolete. Five new registers viz. ATR-32 to ATR-36 have been added vide sl.No.2, 26, 29, 31, and 32
1	ATR-23	
2	ATR-32	
3	ATR-1	
4	ATR-3	

5	ATR-4	
6	ATR-5	
7	ATR-28	
8	ATR-6	
9	ATR-7	
10	ATR-8	
11	ATR-9	
12	ATR-10	
13	ATR-21	
14	ATR-11	
15	ATR-12	
16	ATR-13	
17	ATR-25	
18	ATR-17	
19	ATR-16	
20	ATR-18	
21	ATR-30	
22	ATR-20	
23	ATR-14	
24	ATR-27	
25	ATR-19	
26	ATR-33	
27	ATR-24	
28	ATR-26	
29	ATR-34	
30	ATR-15	
31	ATR-35	
32	ATR-36	

Annexure-C	Annexure-III	Out of 27 forms prescribed for use in Audit Section, 2 forms viz. ATF-17, ATF-22 have become obsolete. Three new forms viz. ATF-28 ATF-29 and ATF-30 have been added.
1	ATF-25	
2	ATF-20	
3	ATF-1	
4	ATF-27	
5	ATF-26	
6	ATF-2	
7	ATF-3	
8	ATF-21	
9	ATF-10	
10	ATF-4	
11	ATF-5	
12	ATF-7	
13	ATF-6	
14	ATF-8	
15	ATF-9	
16	ATF-11	
17	ATF-12	
18	ATF-14	

19	ATF-15	
20	ATF-16	
21	ATF-23	
22	ATF-24	
23	ATF-13	
24	ATF-19	
25	ATF-28	
26	ATF-29	
27	ATF-18	
28	ATF-30	
32	ATF-25	

CONCORDANCE TABLE

Explanatory Memo For The Treatment Accorded In The Office Manual Part -IV Vol-V (2006) To Each Para In Office Manual Part IV Vol. V (1972)

Number of Para in OM Part IV Vol-V (1972)	Number of corresponding Para in the OM Part-IV Vol-V (2006)	Explanatory remarks
1	1	---
1(A)	2	Reconstructed
2	5	Reconstructed
3	3	--
4(a)	6(a)	Reconstructed
4(b)	6(b)	--
4(c)	6(c)	Modified
5	8,11	---
6	13,14,15	New provision made due to reorganization of audits
7	17	Reconstructed
8	18	Reconstructed
9	81	Reconstructed
10	22, 23	Reconstructed due computerization of PPOs
11	24	---
12	30,30.1	Split up and reconstructed
13	32	Reconstructed
14	26,31,33	Reconstructed
15	35	Reconstructed
16	34(i)	Reconstructed
17	36	Reconstructed
18	37	-do-
19	37(iv)	--
20	37(v)	--
Note	37(ii)	--
21	42,43,44,46	Reconstructed
22	47	--
23	48	Reconstructed
24	49(i)	--
25	49(iii)	--
26	51	Reconstructed
27	52,53	-do-
28	54	-do-
29	55	-do-
30	56	-do-
31	57	Reconstructed
32	59	do
33	60	--
34	61	--
35	62,63,64,65	Split up and reconstructed
36	66	
37	67	--

38	68 to 73	Sub-paras of old Para 38 numbered now
39	74	Reconstructed
40	75	Reconstructed
41	76	Reconstructed
42	18(vii)	Reconstructed
43	96	---
44	77	Reconstructed
45	78	Reconstructed
46(a)	83	Merged and reconstructed
46(b)	84	-do-
46(c)	85	-do-
46(d)	86	-do-
46(e)	87	-do-
46(f)	88	-do-
46(A)	97	Reconstructed
47	99	Reconstructed
48	102	Reconstructed
49	342	--
50	108	Reconstructed
51	89	Merged with new Para
52	89,90	--
53	92	---
54	89	Merged with new Para
55	93	-do-
56	94	-do-
57	103	Reconstructed
58	104,105,106	Split up and reconstructed
59	81,107	Reconstructed
60	109,110	Split up and reconstructed
61	110,114 to 118	-do-
62	122,129	-do-
63	--	Inoperative wef 1.1.1986
64	--	-do-
65	197	Modified MOD letter No. 12(3)/86/B/2792/D(Pen/Ser) dated 30.6.87 and CGDA letter No. 560/AT-P dated 12.8.1987
66	177.1	--
66(A)	178 to 180	Provision modified vide MOD, letter No. 1(1)/2001/D(Pay/Services) dt. 31.1.2002 and Para 1 (b) of MOD letter NO. 7(1)/95/D (Pen/ Services) dated 28.8.2003
66(B)	182	Modified vide Para 3(b) of Min. of PPG & Pen, DP & PW OM NO. 45/ 73/97-P & PW(G) dated 2.7.1999.
66(C)	183	--
66(D)	192,193	Reconstructed
67	341.2	Reconstructed
68(A)	226	--
68(B)	228	--

69	207 to 210	--
70	211	Reconstructed
71	179.2,182.4, 185,190,192, 193	Reconstructed
72	336,337	--
73	132.22, 176.8	---
74	212 to 219	Modified vide Regs. 82, 82A, 82 B and 82C of PRA Pt-I (1961) and MOD letter No. 21(2)/74/D(Pen /Ser) dated 4.7.75
75	335	---
76	329	---
76(A)	329.1 to 330	---
76(B)	331	--
76(C)	334	--
76(D)	332	---
76(E)	333	---
77	233,234,236, 238.1 & 238.2	Para split up and enlarged
78	240	---
79	241	---
80	242	---
81	243	----
82	244	---
83	245	---
84	246	---
85	247	----
86	248	----
87	249	----
88	250	---
89	251	---
90	252	--
91	253	--
92	254	---
93	255	---
94	256	---
95	257	---
96	258	--
97	259	---
98	260	---
99	2	---
100	17	Reconstructed
101	18	Reconstructed
101(i)	18(i)	---
101(ii)	18(iii)	--
101(ii)(a)	80(i)	--
101(ii)(b)	80(v)	--
101(ii)(c)	80(viii)	--
101(iii)	80(vii)	--
101(iv)	20	Reconstructed
101(v)	80(vi)	--
102	81	--
103	22,23,24	--

104	30	Reconstructed
105	--	Obsolete, CCL abolished vide Audit Section Group order No. 703 dated 25.1.2001
106	96	--
107	77	Para 44 and 77 of 1972 edn. merged
108	78.1	--
109	78	---
110	83,84	Modified and Para rearranged
110-A	97	--
111	99	--
111.II	163.2,164,165	--
111.III	163.10	--
111.IV	171	--
111.V	175	--
111.VI	176.4	--
111.VII	118.2	--
111.VIII	171.18	--
111.IX	171.19	--
112	102	--
113	--	Obsolete vide audit tech. Letter no. AT/Tech/216 VOL.VII dt. 13.3.2003
114	--	-do-
115	342	--
116	89(i), 89(iii)	Split up in two parts
117	95	--
118	93	Reconstructed
119	94	Reconstructed
120	103 to 106	Split up and reconstructed
121	81, 107	Reconstructed
122	109	--
123	320	--
124	321	--
125	322	--
126	323	--
127	111,118 to 121	Reconstructed
128	123 to 130.1	Modified
129	197	Modified vide authorities quoted against Para 65 above
130	231	----
131	212.1	Reconstructed
132	220	--
Note 1 of 132	212.8	---
Note 2 of 132	221	--
Note 3 of 132	212.5	--
Note 4 of 132	222	--
133	212.10	Reconstructed
134	223.1	--
135	184	Para split up and rearranged
Note 1 of 135	Note 1 of 184	--
Note 2 of 135	Note 2 of 184	--
136	186	--

Note 1 of 136	--	Obsolete in view of DP&PW OM No. 45/73/97-P&PW(G) dt. 2.7.1999
137	186.1	Reconstructed
138	187	--
139	185	
140	191.2	--
141	194	---
142	195	----
143	226,228	----
144	207 to 210	--
145	211	Reconstructed
146	334.1	--
Note of 146	334.2	--
147	341.2	Reconstructed
148	172.1,172.2	---
149	239	--
150	12	Reconstructed
151	25	Reconstructed
152	26,27	---
153	28,29	--
154	31	--
155	33	Reconstructed
Note of 155	33.5	---
156	34	Reconstructed
157	36	Para 17 & 157 merged
158	37, 37(iii)	--
159	41	Reconstructed
160	35	--
161	41(iii)	--
162	49(ii), 50	Split up and reconstructed
163	54.6	--
164(i)	42	Modified and reconstructed
164(ii)	48	-do-
164(iii)	51	-do-
165	56	Reconstructed
166	57	Reconstructed
167	59	-do-
168	60	-do-
169	61	--
170	62	Reconstructed
171	68 to 76	-do-
172	48	-do-
173	49	-do-
174	50	-do-
175	54.5	-do-
176	38	-do-
177	39,40	Split up and reconstructed
178	51 to 54	-do-
179	55	--
180	9	Modified and reconstructed vide Audit Section Group Order No. 703 dated 25.1.2001 regarding reorganization of

		Audits
181(i)	9	--
181(ii)	10	--
182	10	--
183	--	Obsolete due to creation of CDA (PD), Meerut and CDA Chennai under whose control DPDOs are functioning
184	--	-do-
185	--	-do-
186	351	
187	352	
188	353	

ANNEXURE-I
ANNEXURE-II
ANNEXURE-III

ANNEXURE-A
ANNEXURE-B
ANNEXURE-C

REGISTER OF CORRECTIONS POSTED

No. and date of correction	Para affected	Initials of person posting correction	No. and date of correction	Para affected	Initials of person posting correction