

THE GENERAL PROVIDENT FUND (CENTRAL SERVICES) RULES, 1960		
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THE GENERAL PROVIDENT FUND (CENTRAL SERVICE) RULES, 1960

RULE 1 – SHORT TITLE AND COMMENCEMENT

1. Short title and commencement.-(a) These rules may be called the General Provident Fund (Central Services) Rules, 1960.

(b) They shall be deemed to have come into force on the 1st April, 1960.

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RULE 2- DEFINITIONS

2. Rule 2- Definitions.-

(1) In these Rules unless the context otherwise requires-

- (a) "*Accounts Officer*" means the officer to whom the duty to maintain the Provident Fund Account of the subscriber has been assigned by Government or the Comptroller and Auditor-General of India, as the case may be.

NOTE.- In relation to those subscribers who are officers borne on the cadre of the Indian Audit and Accounts Department or officers belonging to Group 'A', 'B' or 'C' Service and borne on the cadres of those Union Territory Administrations where the Provident Fund Accounts have not been departmentalized, the duty to maintain the Provident Fund Accounts shall be assigned by the Comptroller and Auditor-General of India. In relation to the other subscribers, this duty shall be assigned by Government.

- (b) Save as otherwise expressly provided "*emoluments*" means pay, leave salary, or subsistence grant as defined in the Fundamental Rules and includes dearness pay appropriate to pay, leave salary or subsistence grant, if admissible, and any remuneration of the nature of pay received in respect of foreign service.

[(c) "*Family*" means-

- (i) in the case of a male subscriber, the wife or wives, parents, children, minor brothers, unmarried sisters, deceased son's widow and children and where no parents of the subscriber is alive, a paternal grandparent:

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community, to which she belongs to be entitled to maintenance she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently intimates, in writing to the Accounts Officer that she shall continue to be so regarded;

- (ii) in the case of a female subscriber, the husband, parents, children, minor brothers, unmarried sisters, deceased son's widow and children and where no parents of the subscriber is alive, a paternal grandparent:

Provided that if a subscriber by notice in writing to the Accounts Officer expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently cancels such notice in writing.

NOTE. - "*Child*" means a legitimate child and includes an adopted child, where adoption is recognized by the personal law governing the subscriber * [or a ward under the Guardians and Wards Act, 1890 (8 of 1890), who lives with the Government servant and is treated as a member of the family and to whom the Government servant has, through a special

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(ii) in the case of a female subscriber, the husband, parents, children, minor brothers, unmarried sisters, deceased son's widow and children and where no parents of the subscriber is alive, a paternal grandparent:

Provided that if a subscriber by notice in writing to the Accounts Officer expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently cancels such notice in writing.

NOTE. - "Child" means a legitimate child and includes an adopted child, where adoption is recognized by the personal law governing the subscriber *[or a ward under the Guardians and Wards Act, 1890 (8 of 1890), who lives with the Government servant and is treated as a member of the family and to whom the Government servant has, through a special

will, given the same status as that of a natural born child].

(d) "*Fund*" means the General Provident Fund.

(e) "*Leave*" means any variety of leave recognized by the Fundamental Rules or the Civil Service Regulations or the Revised Leave Rules, 1933.

(f) "*Year*" means a financial year.

(2) Any other expression used in these rules which is defined either in the Provident Funds Act, 1925 (19 of 1925) or in the Fundamental Rules is used in the sense therein defined.

(3) Nothing in these rules shall be deemed to have the effect of terminating the existence of the General Provident Fund as heretofore existing or of constituting any new Fund.

*Inserted *vide* Notification No. 13 (5)-P & PW/90-E (GPF), dated the 21st November, 1990, published as S.O. No. 3272 dated the 8th December, 1990.

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RULE- 3 : CONSTITUTION OF THE FUND

3. *Constitution of the Fund.* – (1) The Fund shall be maintained in rupees.

(2) All sums paid into the Fund under these rules shall be credited in the books of Government to an account named "The General Provident Fund". Sums of which payment has not been taken within six months after they become payable under these rules shall be transferred to "Deposits" at the end of the year and treated under the ordinary rules relating to deposits.

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Rule-4: CONDITIONS OF ELIGIBILITY

4. Conditions of eligibility - All temporary Government servants after a continuous service of one year, all re-employed pensioners (other than those eligible for admission to the Contributory Provident Fund) and all permanent Government servants shall subscribe to the Fund:

Provided that no such servant as has been required or permitted to subscribe to a Contributory Provident Fund shall be eligible to join or continue as a subscriber to the Fund, while he retains his right to subscribe to such a Fund:

Provided further that a temporary Government servant, who is borne on an establishment or factory to which the provisions of Employees' Provident Funds Scheme, 1952, framed under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), would apply or would have applied but for the exemption granted under Section 17 of the said Act, shall subscribe to the General Provident Fund if he has completed six months' continuous service or has actually worked for not less than 120 days during a period of six months or less in such establishment or factory or in any other establishment or factory to which the said Act applies, under the same employer or partly in one and partly in the other.

¹[Provided also that nothing contained in these rules shall apply to Government servant appointed on or after the 1st day of January, 2004.]

EXPLANATION. - For the purposes of this rule "continuous service" shall have the same meaning assigned to it in the Employees' Provident Funds Scheme, 1952, and the period of work for 120 days shall be computed in the manner specified in the said scheme and shall be certified by the employer.

NOTE 1.- Apprentices and Probationers shall be treated as temporary Government servants for the purpose of this rule.

NOTE 2.- A temporary Government servant who completes one year of continuous service during the middle of a month shall subscribe to the Fund from the subsequent month.

NOTE 3.- Temporary Government servants (including Apprentices and Probationers) who have been appointed against regular vacancies and are likely to continue for more than a year may subscribe to the General Provident Fund any time before completion of one year's service.

1. Inserted *vide*. Notification F. No. 38/16/2003-P. & P.W. (A), dated the 30th December, 2003 published under S.O. 1485 (E) dated 30th December, 2003.

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Provided that no such servant as has been required or permitted to subscribe to a Contributory Provident Fund shall be eligible to join or continue as a subscriber to the Fund, while he retains his right to subscribe to such a Fund:

Provided further that a temporary Government servant, who is borne on an establishment or factory to which the provisions of Employees' Provident Funds Scheme, 1952, framed under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), would apply or would have applied but for the exemption granted under Section 17 of the said Act, shall subscribe to the General Provident Fund if he has completed six months' continuous service or has actually worked for not less than 120 days during a period of six months or less in such establishment or factory or in any other establishment or factory to which the said Act applies, under the same employer or partly in one and partly in the other.

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December, 2003 published under S.O. 1485 (E) dated 30**

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Rule 5 : NOMINATIONS

5. Nominations - (1) A subscriber shall, at the time of joining the Fund, send to the Accounts Officer through the Head of Office a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund in the event of his death, before that amount has become payable or having become payable has not been paid:

Provided that where a subscriber is a minor, he shall be required to make the nomination only on his attaining the age of majority:

Provided further that a subscriber who has a family at the time of making the nomination shall make such nomination only in favour of a member or members of his family:

Provided further that the nomination made by the subscriber in respect of any other Provident Fund to which he was subscribing before joining the Fund shall, if the amount to his credit in such other fund has been transferred to his credit in the Fund, be deemed to be a nomination duly made under this rule until he makes a nomination in accordance with this rule.

(2) If a subscriber nominates more than one person under sub-rule (1), he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the Fund at any time.

(3) Every nomination shall be made in the Form set forth in the First Schedule.

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

(5) A subscriber may provide in a nomination-

- (a) in respect of any specified nominee, that in the event of his predeceasing the subscriber, the right conferred upon that nominee shall pass to such other person or persons as may be specified in the nomination, provided that such other person or persons shall, if the subscriber has other members of his family, be such other member or members. Where the subscriber confers such a right on more than one person under this clause, he shall specify the amount or share payable to each of such persons in such a manner as to cover the whole of the amount payable to the nominee.
- (b) that the nomination shall become invalid in the event of the happening of a contingency specified therein:

Provided that if at the time of making the nomination the subscriber has only one member of the family, he shall provide in the nomination that the right conferred upon the alternate nominee under Clause (a) shall become invalid in the event of his subsequently acquiring other member or members in his family.

(6) Immediately on the death of a nominee in respect of whom no special provision has been made in the nomination under Clause (a) of sub-rule (5) or on the occurrence of

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Provided that where a subscriber is a minor, he shall be required to make the nomination only on his attaining the age of majority:

Provided further that a subscriber who has a family at the time of making the nomination shall make such nomination only in favour of a member or members of his family:

Provided further that the nomination made by the subscriber in respect of any other Provident Fund to which he was subscribing before joining the Fund shall, if the amount to his credit in such other fund has been transferred to his credit in the Fund, be deemed to be a nomination duly made under this rule until he makes a nomination in accordance with this rule.

(2) If a subscriber nominates more than one person under sub-rule (1), he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the Fund at any time.

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of a contingency specified therein:

Provided that if at the time of making the nomination the subscriber has only one member of the family, he shall provide in the nomination that the right conferred upon the alternate nominee under Clause (a) shall become invalid in the event of his subsequently acquiring other member or members in his family.

(6) Immediately on the death of a nominee in respect of whom no special provision has been made in the nomination under Clause (a) of sub-rule (5) or on the occurrence of

any event by reason of which the nomination becomes invalid in pursuance of Clause (b) of sub-rule (5) or the proviso thereto, the subscriber shall send to the Accounts Officer a notice in writing cancelling the nomination, together with a fresh nomination made in accordance with the provisions of this rule.

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

NOTE.- In this rule, unless the context otherwise requires, "person" or "persons" shall include a company or association or body of individuals, whether incorporated or not. It shall also include a Fund such as the Prime Minister's National Relief Fund or any charitable or other Trust or Fund, to which nomination may be made through the Secretary or other executive of the said Funds or Trust authorized to receive payments.

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RULE 6 : SUBSCRIBER'S ACCOUNT

6. Subscriber's Account - An account shall be opened in the name of each subscriber in which shall be shown-

- (i) his subscriptions;**
- (ii) interest, as provided by Rule 11, on subscriptions;**
- (iii) bonus, as provided by Rule 11-A on subscriptions; and**
- (iv) advances and withdrawals from the Fund.**

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