

## **Procedure for Submission of Application by the Pensioner**

Submission of signed Application to the Office of the Principal Accountant General (A&E) through his Department along with the following



1. Pension Application - 3 copies
2. Joint Photo (with spouse) - 3 copies of Passport size Joint Photographs with wife or husband duly attested by Head of Office
3. Identification Marks - 3 copies duly attested by a Gazetted Officer
- 3a. Specimen signature - 2 sets duly attested by a Gazetted Officer
4. Nomination for Life Time Arrears of Pension / Gratuity /CVP.
5. Details of family - with age and marital status ( if possible with the date of marriage) and details of handicapped members, if any, with Medical Certificate from a Civil Surgeon

## **Family Pension Application**

1. Pension Application - 3 copies
2. Photograph of claimant - 3 copies of Passport size duly attested by Head of Office
3. Identification Marks - 3 copies duly attested by a Gazetted Officer
- 3a. Specimen signature - 2 sets duly attested by a Gazetted Officer
4. Details of family - with age and marital status ( if possible with the date of marriage) and details of handicapped members, if any, with Medical Certificate from a Civil Surgeon
5. Attested copies of legal heir ship certificate and death certificate
6. Income certificate (from all sources of the individual) issued by Revenue authorities
7. Non remarriage certificate duly countersigned by any Gazetted officer (also in respect of widowed/divorced daughter for GO 325 cases)
8. Guardianship certificate issued by Court of Law, if payments is to be authorized through Guardian on behalf of minor/mentally retarded children
9. Medical certificate issued by Senior Civil Surgeon of the same discipline where payment is to be authorized to physically handicapped children

10. Copy of First Information Report in respect of missing employee/pensioner cases
11. Nomination for GPF/DCRG
12. Death Certificate of first wife or copy of court orders for divorce
13. Proof of II marriage
14. Proof of Date of Birth in the case of children (born through I wife/II wife)
15. Copy of adoption deed in case of adopted children
16. Copy of Medical certificate in the case of Mentally Retarded children
  
17. PPO Number if any allotted by this office

## **Department**

### **Forwarding of Pension proposal**

1. All documents submitted above should be countersigned by the Head of Office.
2. Service book (Date of Birth, Date of Appointment, duly noting the date of retirement, last pay drawn duly regulating his pay / Special Pay/Personal Pay/Dearness Pay(50% of Pay+PP) etc. service verification done from Date of Appointment to Date of Retirement)
3. For Gazetted Entitlement cases, if the officer is drawing his pay from any PAO, the History of service alongwith the pay statement should be forwarded alongwith proposals
4. Covering letter by the forwarding authority.
5. If the proposal is for revision of pension, the PPO No of the pensioner and the present residential address and the Treasury from where he/she is drawing pension alongwith the living status of the pensioner should invariably be noted in the revised proposals

Verification:

### **Qualifying Service**

**Commencement of Qualifying Service** - Qualifying Service of a Government shall commence from the date he takes charge of the post to which he is appointed either substantively or in an officiating or temporary capacity.

Condition subject to which service qualifies

- The service of a Government servant shall not qualify for pension unless his duties and pay are regulated by the Government.
- Service means service under the Government and paid by the Government from the Consolidated Fund of the State or a local fund administered by that Government but does not include service in a non-pensionable establishment.
- Temporary Central Government servants on deputation to the State, on getting absorbed under this Government will be allowed to count the period of continuous temporary service under the Central Government immediately preceding the service under this Government.
- Service as an Apprentice does not qualify for pension
- Counting of Service on contract is governed by Rule 14\*
- Counting of Pre-retirement civil service in the case of re-employed government servant is governed by Rule 15\*
- Counting of Military Service rendered before civil employment is governed by Rule 16\*
- Counting of war service rendered before civil employment is governed by Rule 17\*.
- Counting of period spent on leave – All leave during service for which leave salary is payable and extra-ordinary leave granted on medical certificate shall count as qualifying service
- Counting of period spent on training – The Government may by order, decide whether the time spent by a Government servant under training immediately before appointment to service under the government shall count as qualifying service.
- Counting of periods on suspension – A period of suspension does not count towards qualifying service unless the authority competent declares so.
- Forfeiture of service on dismissal or removal – entails forfeiture of past service
- Counting past service on reinstatement - can be counted as qualifying service
- Forfeiture of service on Resignation – Resignation from a post entails forfeiture of past service unless resignation has been submitted to take up another appointment with the proper permission.
- Effect of interruption in service - In the absence of specific indication to the contrary in the Service Book, an interruption between two spells of civil service by a Government servant shall be treated as automatically condoned.
- Addition to Qualifying service in special circumstances may be permissible according to the provisions of Rule 27\*.

(\*Tamil Nadu Pension Rules 1978)

## **Emoluments**

Emoluments mean and include

- i) Pay ii) Special pay, if any, and iii) Personal pay iv) Dearness Pay (being 50% of Pay & PP) etc wef 01/01/2006, if any.[GO Ms No:105 dt 07/02/2006]
- Any other remuneration which may be specially classified as emoluments by the Government.

### ***AVERAGE EMOLUMENTS:***

- Average emoluments shall be determined with reference to the emoluments of last ten months.
- If during the last 10 months of his service a Government Servant had been absent from duty on leave, for which leave salary is payable, or having been suspended had been reinstated without forfeiture of service, the emoluments which he would have drawn had he not been absent from duty or suspended, shall be taken into account for determining the average emoluments.
- If during the last 10 months of service, a Government Servant had been on extraordinary leave or had been under suspension, the period whereof does not count as service, the said period shall be disregarded in the calculation of the average emoluments and equal period before the 10 months period shall be included.
- In the case of Government Servant who was on earned leave during the last 10 months of his service and earned an increment which was not withheld, the increment shall be included in the average emoluments.

Note:

In respect of persons retiring on or after 01/07/1996 (Vide G.O.Ms.No.461 dt.31/07/1996. G.O.Ms.No.496 dated 01/08/2006 and G.O.Ms.No.127 dt.11/04/2007)

### **Calculation of Pension**

The amount of pension is calculated based on the total qualifying service and the average emoluments drawn during the last ten months by a Government Servant.

- With effect from 01/10/1979, 50% of average emoluments is regarded as Full Pension of a retiring government servant, if he has rendered not less than 30 years of Qualifying service. If the qualifying service is less than 30 years,

pension will be calculated proportionately vide Rule 43 of TNPR read with GO 245 dated 19/07/2018.

- If the service rendered is less than ten years, no pension is payable. Only Service Gratuity in lump sum in lieu of pension is admissible.
- The amount of pension finally determined shall be expressed in whole rupees and where the pension contains fraction of a rupee, it shall be rounded off to the next higher rupee.
- The minimum rate of Pension w.e.f. 1.10.2017 is Rs.7850/- per month

In addition to pension, other allowances includes

- Dearness Allowance
- Medical Allowance

### **Calculation of Commuted Value of Pension**

- A retired Government Servant who has earned a pension can commute upto 1/3rd of his pension i.e., he can surrender up to 33 1/3 % of his pension (in full rupees)
- In lieu of surrender, he receives a lump sum calculated with reference to the Commutation Factor as per the Commutation table prescribed by the Government linked with his age next birth day
- The amount so surrendered will be restored to him after 15 years from the date of receipt of lump sum amount.
- No commutation shall be sanctioned unless medical authority certifies that the pensioner's health and prospects of duration of life are such as to justify commutation, in cases where the individual applies for commutation after one year from the Date of Retirement or date of issue of Pension Payment Order by Accountant General whichever is later. In the following classes of pension, medical examination is not necessary if he/she applies within one year after the Date of Retirement/ Date of issue of Pension Payment Order.
- Medical Certificate is necessary for Compulsory Retirement as a measure of punishment and commutation of compassionate allowance also.
- In the case of Pensioner's drawing invalid pension, certificate of fitness issued by a standing medical board is compulsory for allowing commutation.
- Nomination facility is available for commutation of value of pension and also Life time arrears of Pension.

- Mode of calculation:- Lump sum payable = Commutation factor X 12 X amount of Pension opted for commutation

## **Gratuity**

**SERVICE GRATUITY** - Service Gratuity in lumpsum is payable in cases where the qualifying service is less than 10 years, in lieu of pension

**RETIREMENT GRATUITY** - A Government Servant, shall, on his retirement be granted Death-Cum-Retirement Gratuity which is calculated based on the emoluments last drawn and total qualifying service

### **Calculation of Retirement Gratuity**

- No Retirement Gratuity is payable in cases where the qualifying service is less than 5 years
- Retirement Gratuity is calculated based on the emoluments last drawn and the total qualifying service.
- The emoluments for the purpose of Gratuity includes Basic Pay, Special Pay, Personal Pay, if any, and with effect from 1.4.1998 appropriate Dearness Allowance on Pay and Personal Pay admissible on the date of retirement. With effect from 01/01/2006 Dearness pay will also be reckoned as emoluments.
- Full Gratuity will become admissible to a person who renders not less than 33 years of Qualifying service.
- 1/4 of the qualifying service expressed in terms of six monthly periods multiplied by the emoluments is the Gratuity in lump sum and the amount so arrived at is subject to a ceiling of Rs.20,00,000.
- Gratuity amount calculated is rounded off to the next higher rupee.

**DEATH GRATUITY** – Where the individual dies while in service, the family is entitled to Death Gratuity as under –

- *Service below 1 year* - 2 times of emoluments
- *Service 1 year and above but Below 5 years* - 6 times of emoluments
- *Service 5 years and above but Below 11 years* - 12 times of emoluments
- *Service 11 years and above but below 20 years-15 times of emoluments*
- *Service more than 20 years:-*Half months emoluments for every completed six monthly period of qualifying service subject to a maximum of 33 times of monthly emoluments, with monetary ceiling of Rs.20,00,000/-.

## **Nomination**

The facility of nomination is available for Gratuity and a person having a family can nominate any body in the family to receive the Gratuity, when he /she dies before receiving Gratuity after retirement or when he / she dies while in service.

The Government Servant can nominate any one or more of the following:

1. Wife in respect of Male Government Servant
2. Husband in respect of Female Government Servant
3. Sons
4. Unmarried daughters
5. Widowed daughters
6. Father
7. Mother
8. Brothers below 18 years
9. Unmarried/Widowed sisters
10. Married Daughters
11. Children of predeceased son

When there is no family member as mentioned above, the Government servant can nominate any body including a Body/Trust

**IF THERE IS NO SUCH NOMINATION – where the individual dies without nominating any body but has left family members, the Gratuity is payable in the following manner to the family:**

- If there are one or more surviving members of the family as in (1) to (4) above, it shall be paid in equal shares to all such members
- If there are no such surviving members of the family as at (1 ) to (4) above but there are one or more members as at (5) to (11) above, to all such members in equal shares
- If the individual who has not filed any nomination and is not survived by any of the persons mentioned in (1) to (11) above, it will be payable to a person who makes a claim along with a succession certificate obtained from a Court of Law

 **Calculation of Family Pension:-**Family pension is calculated at two rates

- **Enhanced Rate** -- Enhanced Rate of Family Pension is calculated at 50% of emoluments last drawn and in case of death after retirement, it should be restricted to the pension admitted to the individual. The enhanced rate of family pension is payable for a maximum period of 7/10 years wef 01/10/2017 ( in the 7th Pay Commission as per GO 313) and not beyond the notional date on which the deceased would have attained the age of 65 years (Applicable only if service rendered is not less than 7 years)
- **Normal Rate** -- Normal Rate of Family Pension is calculated at 30% of the Emoluments last drawn
- Family Pension resulting in a fraction when calculated, should be rounded off to the next higher rupee.
- The minimum rate of Family Pension is Rs.7850/- per month from 01/10/2017.

### **Provisional Pension**

- If the Head of Office is of the opinion that a Government Servant is likely to retire before his pension or gratuity or both can be finally assessed and settled in accordance with the provision of the Rules, he shall sanction Provisional Pension based on the qualifying service and emoluments determined by him. The Provisional pension so sanctioned, shall be drawn and disbursed by him until final pension is authorised by Accountant General.
- Similarly, in respect of Government Servants against whom departmental or Judicial Proceedings may be pending, the Head of Office shall pay the provisional pension based on the sanction issued by the competent authority. The Provisional Pension will continue to be paid till final orders are issued by the Government. In respect of self drawing officers, provisional pension is authorised by the Accountant General (A & E) based on sanction issued by competent authority.
- The Provisional pension should not exceed the maximum pension which would have been admissible on the basis of the qualifying service up to the date of retirement of the Government Servant
- Payment of provisional pension made shall be adjusted against final retirement benefits sanctioned to such Government Servant upon conclusion of any departmental or judicial proceedings but no recovery shall be made where the pension finally sanctioned is less than the provisional pension or the pension is reduced or withheld either permanently or for a specified period.