

# **The Nabakrushna Choudhury Centre for Development Studies Employees Pension Fund (Establishment & Administration) Rules, 1997**

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## **The Nabakrushna Choudhury Centre for Development Studies Employees Pension Fund (Establishment & Administration) Rules, 1997**

### **Rule**

### **THE-NABAKRUSHNA-CHOUDHURY-CENTRE-FOR-DEVELOPMENT-ST of 1997**

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The Nabakrushna Choudhury Centre for Development Studies Employees Pension Fund (Establishment & Administration) Rules, 1997Published vide Notification Orissa Gazette Extraordinary No. 1224 dated 8.8.2002Part-III Chapter-INCDS Employees Pension Fund Rules, 1997In exercise of the powers conferred under clause III of Rule 20 of the Bylaw of the Centre the following regulations for constitution, maintenance and administration of pension fund are made for those employees who shall opt or deemed to have opted for pension scheme under rule 40 with Rule 20 of the condition of service of the employees of the Centre.Preliminary

### **1. Short Title & Commencement.**

(a)These rules may be called "The Nabakrushna Choudhury Centre for Development Studies Employees Pension Fund (Establishment & Administration) Rules 1997.(b)They shall come into force from the date of their notification in government gazette.

### **2.**

(1)In these Rules, unless the context otherwise requires(a)'Accountant General' means Accountant General as defined in clause (d) Rule-2 of the Treasury Rules (Orissa).(b)'Administrator' means Controller of Accounts, Orissa, who is the ex-officio Administrator of the Fund.(c)'Bank' mean Bank

as defined in Rule 2(b) of the Orissa Treasury Rules.(d)'Bank Treasury' means Bank Treasury as defined in Rule 2(j) of Treasury Rules, Orissa.(e)'Comptroller' means Comptroller of Accounts, Orissa.(f)'Drawing and Disbursing Officer' means the Treasury Officer who is authorised by the Controller to disburse the Pensions of the employees of the Centre.(g)'Employee(s)' means regular employees of the establishment of the NCDS as defined in NCDS Service (Condition of Service & Retirement Benefit rule, 1997).(h)'Forms' means the form appended to these Regulations.(i)'Fund' means Pension fund established under these rules.(j)'Centre' means NCDS i.e. Nabakrushna Choudhury Centre for Development Studies.(k)'Secretary' means Secretary of NCDS.(l)'Government' means Government, of Orissa.(m)'Pension' means any allowance given to the employee after his retirement from service and includes gratuity, commuted values of portion of Pension, Provisional Pension, Provisional gratuity, and provisional commuted value of portion of Pension.(n)'Temporary increase' or T.I. means Temporary increase in Pension at the rates admissible in cases of Pensions of government of Orissa.(o)'Treasury' means District Treasury including Special Treasury and Sub-Treasury.(p)'Year' means financial year commencing from 1st day of April and ending on 31st day of March.(q)'Director' means Director of NCDS.(r)'Prescribed' means prescribed under these rules.Establishment, Purpose and Corpus of the Fund

### **3. Establishment of the Fund.**

(1)There shall be constituted a Pension Fund from the date of Publication of these rules.(2)Purpose of the Fund - The Fund shall be utilised for defraying the charges, that will come in the course of drawal and disbursement of Pensionary benefits to the employees of the Nabakrushna Choudhury Centre For Development Studies including their families.(3)Custody & Location of the Fund - The fund shall be in the nature of Banking account placed by the Centre at the disposal of the Controller, in the accounts of the Treasury Officer, Bhubaneswar, Special Treasury under the Head of Accounts "8011-Insurance & Pension Fund-106-Other Insurance and pension Funds. The Nabakrushna Choudhury Centre for Development Studies, pension Fund".(4)Corpus of the Fund-The fund shall comprise of all money credited to it by the Secretary of the Centre in pursuance of Rule 46 of the NCDS Employees Recruitment, conditions of Service and Retirement Benefit Rules, 1997.Deposit into the Fund

### **4. (a) Initial intimation of Budgetary position for the year and declaration of minimum balance.**

- Within a fortnight from the date of publication of these regulations, the Secretary shall intimate the Controller the amount of estimated requirement for disbursement of Pension during the year. The amount of such estimated deposit into the fund during the concurrent period and the minimum balance to be maintained in the fund during the year shall be equivalent to 25% of the total requirement of disbursement during the year. The intimation shall be made in Form N.C.D.S. PFR-1.(b)Initial Credit/Placement in to the Fund - Within forty five days from the date of publication of these rules, the amount of minimum balance declared under clause (a) together with 25% of total requirement of disbursement for the year shall be credited to the fund by the Secretary.(c)Declaration of minimum balance for each year & maintenance of the same through out the year - By 15th January each year the minimum balance for the following year shall be declared

by the Secretary of the Centre in Form No. N.C.D.S. PFR-1 and cash equivalent of the declared minimum balance shall be maintained throughout the year.(d)Quarterly deposit of the annual requirement by the Secretary - The Secretary shall deposit the yearly requirement of contribution for disbursement of Pension either in one instalment before 31st January or in quarterly instalments by 31st May, 31st Aug., 30th November and 28th February.(e)Controller to send requisition for replenishment of minimum balance when falls short - If at any time during the year, the amount of cash balance fixed under clause (a) for initial year and clause (e) of subsequent years, the Controller shall, as soon as it comes to his notice send requisition to the Secretary in Form N.C.D.S. PFR-2, for replenishment of the balance.(f)In case of default to deposit quarterly instalment controller is to send requisition to the Secretary - In case of default in depositing the required contribution to the fund by the specified date, the controller shall, within 7 days of such default, send requisition to the Secretary in Form N.C.D.S. PFR-3 for deposit of the amount due. The Secretary on receipt of the requisition shall, within 7 days from the date of receipt of the requisition, deposit the amount.(g)Controller may suspend disbursement with intimation to Government & Secretary in case of default in deposit - In case of default in responding to the requisitions for maintenance of minimum balance as per clause 4(a) and (c) or deposit of amount as per clause (f) and in case of default in declaring annual minimum balance by specified date as per clause (a) & (c), the Controller shall, with the approval of the Government, suspend, payment from the fund. On suspension of payment the Controller shall keep the Secretary informed of such suspension in Form N.C.D.S. PFR-4.(h)All credits in to the fund shall be payable in to the personal ledger account of the Controller maintained in the accounts of the Special Treasury, Bhubaneswar, and shall be deposited by means of challans under the Head of Account "801-Insurance & Pension Funds-10-Other Insurance & Pension Funds-NCDS, Pension Fund" and a copy of the challan shall be furnished to the Controller with a written advice of the Credit.Disbursement from the Fund

## **5. Pension Payment Advices to be issued by Secretary in separate Forms for different category of Pensioners as in (a) to (e).**

(a)On sanction of Pension by competent authority, the Secretary shall send a Pension Payment Advice to the Controller in Form No. N.C.D.S. PFR-5.(b)The Pension Payment Advice for the Pension in case of the employee who has died while in Service shall be issued to the Controller in Form No. N.C.D.S. PFR-6.(c)Pension Payment Advice, for Pension of an employee after retirement but before drawing pensions, shall be issued to the Controller in Form N.C.D.S. PFR-7.(d)Pension Payment Advice for Provisional Pension/gratuity/commuted value of Pension shall be issued to the Controller in Form N.C.D.S. PFR-8.(e)Pension Payment Advice for Provisional Pension/gratuity/commuted value of Pension shall be converted into final payment advice on receipt of advice from Secretary in Form N.C.D.S. PFR-9.Note : Errors of clerical nature apparent on the face of the Pension Payment Advice shall be brought to the notices of the Secretary for rectification by the Controller & Treasury Officer.

## **6. Controller to issue Authorisation on the Treasury for Payment of Pension and gratuity.**

(a) On receipt of Pension Payment Advice from the Secretary, the Controller shall issue "Pension Payment Order" (P.D.O.) in two different forms i.e., Form N.C.D.S. PFR-10 (Disburser's half) and Form No. N.C.D.S. PFR-11 (Pensioner's half) to the Drawing and Disbursing Officer, i.e., the Treasury Officer. (b) On receipt of advice from the Secretary for conversion of Provisional Pension into final Pension, the Controller shall issue intimation in Form No. N.C.D.S. PFR-12 to the Drawing and Disbursing Officer for each conversion of the Payment order and the Drawing and Disbursing Officer shall record the fact of such conversions on both halves of the pension payment order rounding up the words "Provisional" and keep a note in the "Remarks" column of the Register of Pension Payment orders maintained by him in Form No. N.C.D.S. PFR-12. (c) The gratuity payment order shall be issued by the Controller in form N.C.D.S. PFR-13. (d) The authority for commutation value of pension shall be issued by the Controller in form N.C.D.S. PFR-14. (e) The authorisation for drawal of Provisional Pension shall be issued by the Controller in Form N.C.D.S. PFR-10 and N.C.D.S. PFR-11 with words "Provisional" written in Red in bold type in a conspicuous place on the front page of the form. (f) The Controller shall forward the Pension Payment Order to the Disbursing Officer with a forwarding letter in Form N.C.D.S. PFR-15. Mechanism of Account

## **7. Controller's Personal Ledger Account.**

(a) A personal Ledger Account styled as "The Nabakrushna Choudhury Centre for Development Studies Pension Fund" shall be maintained by the Controller as its ex-officio Administrator in Special Treasury, Bhubaneswar. The Fund shall be operated by him under the designation of Controller, Nabakrushna Choudhury Centre for Development Studies, Orissa Pension Fund. (b) D.D.O.'s P.L. A/c. in other Treasuries - In all other Treasuries where Pension will be disbursable being authorised by the Controller P.L. Account shall be maintained styled as "The Nabakrushna Choudhury Centre for Development Studies Pension Fund" to be operated by the D.D.O. under the designation "D.D.O. NCDS Pension Fund". Note : At Bhubaneswar the D.D.O. P.L. Account shall be operated at District Treasury, Khurda. (c) Deposits to be made by Challans - Deposits in to the P.L. Account shall be made by means of challans under the Head of Account "8011-Insurance and Pension Fund-106-Other Insurance Pension Funds" NCDS Pension Fund'. (d) Payments to be made by cheques - All payments from the P.L. Accounts shall be made by means of Account Payee Cheque. (e) Secretary to deposit in Controller's P.L. A/c. - All Deposits by the Secretary shall be made into Controller's P.L. Account operated at Bhubaneswar Special Treasury. (f) Controller shall make the payments to the Secretary from his P.L. Account. (g) Controller to issue allotments to the D.D.O. from time to time - The Controller shall from time to time allotments of funds in favour of different D.D.Os in Form N.C.D.S. PFR-16 with the form of Acknowledgement attached to it. (h) D.D.O. to take special care to obtain allotments - Payment from the fund by the D.D.O. shall be subject to allotment available with him and the D.D.O. shall take special care to obtain allotments in advance.

## **8. (a) Detailed Procedure at the Treasury.**

- The claim for pension shall be presented to the Treasury in form N.C.D.S. PFR-17 and the claim for family pension shall be presented in Form N.C.D.S. PFR-18. (b) The claim for gratuity shall be presented and be paid on the basis of the gratuitant's copy in Form-PFR-13. No separate bill is

necessary for drawal of gratuity.(c)The claim for commuted value of pension shall be presented in form N.C.D.S-PFR-17.(d)The claim for provisional pension/gratuity commuted value of pension shall be presented in forms as in case of drawal of pension/gratuity and commuted value of pension with words "provisional" written thereon, prominently in red ink.(e)The Drawing and Disbursing Officer shall scrutinise the claim with reference to the payment order issued by the Controller and shall pass the claim for payment and issue an Account Payee cheque for the amount payable in cash.(f)In case of recovery towards adjustment of outstanding dues from gratuity payable to the Pensioner, the Drawing and Disbursing Officer shall pass the claim for payment of entire amount mentioning therein clearly the amount payable in cash and the amount payable by way of adjustment towards outstanding dues. The said order shall be in the following form :

Passed for Rs.	(Rupees as follows)		
	In Cash Rs.		
	By transfer credit Rs.		
Examined and entered			
Treasury Accountant.			
	Issued Cheque No.		
For Rs.	(Rupees paid on)	(date)	Date
Dated		Treasury Officer Vide	SI. No. of (Bank)
of the Debit Scroll Dt			
Place :		Treasury Officer	

Note : The Bill shall not be sent to the Bank.(g)On receipt of the encashed cheque along with the debit scroll from the Bank, the Disbursing Officer shall put "PAID" stamp on the voucher and then make the following endorsements on the vouchers. Paid on..... (Date) vide SI. No.....of the Bank's debit scrollDate.Drawing and Disbursing Officer(h)Drawing and Disbursing Officer shall not draw funds through self cheques unless specifically permitted in writing by the Controller.(i)Save as specifically provided in these regulations the provisions of Rules, 278, 280, 280-A, 280-B, 281, 283, 298(1), 299, 300, 301, 302, 303, 303-A, 306, 307, 309, 312, 313, 314 and 315 of the Subsidiary Rules made under the Treasury Rules (Orissa) (specified in Part-II of the Orissa Treasury Code Volume I) shall mutatis and mutandis apply in regard to checking of bills and disbursement of claims by the Drawing and Disbursing Officer except that in case of death of a pensioner, Form N.C.D.S-PFR-19 shall be used as a form of Application at the time of applying for payment of family pension for the first time, and the Form N.C.D.S-PFR-20 shall be used for intimating the fact of death of the pensioner to the Controller of Accounts by the Treasury Officer/Sub-Treasury Officer.

## 9. Procedure after payment at the Bank.

(a)On receipt of the paid cheques from the Bank with the daily debit scroll the account shall be maintained with reference to the cheque and the cheques shall be sent to the Accountant General along with list of payment every month as in case of personal ledger accounts.(b)The paid-vouchers shall be entered in the Register of Monthly Disbursement maintained in the Treasury.

## **10. Periodical Statements of Monthly disbursement to be furnished by the Drawing & Disbursing Officer to the Controller.**

(a)The Drawing and Disbursing Officer shall send a statement of payments made during a month in form N.C.D.S. PFR-21 along with the paid vouchers to the Controller by the 14th of the month following the month of disbursement.(b)The Drawing and Disbursing Officer shall send a statement of monthly recoveries made from the gratuity of employees to the Controller, if any, in Form N.C.D.S.,PFR-22 by the 14th of the month following the month of recovery.(c)The Drawing and Disbursing Officer shall send a monthly statement in form N.C.D.S. PFR-23 to the Controller showing the allotment, balance in his account by the 14th of the month succeeding the month to which the return relates.(d)The Controller shall furnish to the Secretary by the 25th of every month a statement showing cash receipts into the Fund, cash payment out of the Fund and the actual cash balance in the Fund at the close of the preceding month in form N.C.D.S. PFR-24, with a copy forwarded to the Under Secretary to Government in the Finance Department.(e)The Controller shall pay to the Secretary within thirty days of close of each year the amount of outstanding dues of the Centre recovered from the gratuity of the pensioner on the basis of the monthly statements of recoveries received from the Drawing and Disbursing Officers in Form N.C.D.S. PFR-22 and shall furnish an annual statement of recoveries to the Secretary in form N.C.D.S. PFR-25.Note : While Communicating allotment of funds to the Drawing and Disbursing Officer under clause (g) of regulation-7 the Controller shall keep in view the recoveries made in the course of the year and shall regulate further allotments accordingly.(f)The Controller shall furnish to the Secretary an annual statement in form N.C.D.S. PFR-26 showing financial position of the Fund containing receipts and payments during the year and actual cash balance at the close of the year by 28th of February of the succeeding year. A copy of such statement may be forwarded to the Under Secretary to Government in Finance Department.

## **11. Registers to be maintained by the Centre.**

- The Secretary shall maintain the following Registers namely :-(i)Registers of Payment Advice issued to the Controller for payments of pension debitable to the head of Accounts "8011-Insurance and Pension Funds-10-Other Insurance and Pension Funds-Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar Pension Fund" in form N.C.D.S. PFR-27.(ii)Register of deposits made by the Secretary to the fund as required under clause (a) of regulation-7 in form N.C.D.S. PFR-28.(iii)Register of Receipt on account of recovery from gratuity by the Drawing and Disbursing Officers and paid by the Controller to the Secretary in form N.C.D.S. PFR-29.

## **12. Registers to be maintained by the Controller.**

- The Controller shall maintain the following Registers namely :-(i)Register of payment advice received from the Secretary in form N.C.D.S. PFR-30.(ii)Register of Pension payment orders issued by the Controller on the Treasuries for payment of pensionary benefit to the retired employees in form N.C.D.S. PFR-31.(iii)A register of gratuity payment orders issued by the Controller in form N.C.D.S. PFR-32.(iv)Register of commuted value of pension payment orders issued on Treasuries

in form N.C.D.S. PFR-33.(v)Register of deposits into the Centre's pension fund made by the Secretary in form N.C.D.S. PFR-34.(vi)A general ledger of the fund in N.C.D.S. PFR-35.(vii)Register of recovery of outstanding dues of the Centre from gratuity of the pensioners and payment of the same of the Secretary in form N.C.D.S. PFR-36.(viii)Register of cheque books received and used by the Controller in form N.C.D.S. PFR-37.

### **13. Registers to be maintained in Treasury.**

- The Drawing and Disbursing Officer shall maintain the following registers namely :-(i)Register of Pension payments orders received from the Controller in form N.C.D.S. PFR-38(ii)Register gratuity payment orders received from the Controller in form N.C.D.S. PFR-39.(iii)Register of Commuted value of pension payment orders received from the Controller in form N.C.D.S. PFR-40.(iv)Register of recoveries from gratuity of retired employees for outstanding dues of the Centre in form N.C.D.S. PFR-22.(v)Register of allotments received from the Controller in form N.C.D.S. PFR-41.(vi)Register of payment from the personal ledger account in form N.C.D.S. PFR-21.(vii)Register of cheques issued to Pensioners (enfacement Register) in form N.C.D.S. PFR-42.(viii)Register of cheque book received and used in form N.C.D.S. PFR-43.Miscellaneous

### **14. Undrawn Pension.**

- A pension remaining undrawn for more than one year shall cease to be payable by the Drawing and Disbursing Officer. On appearance of the Pensioner or on presentation of a claim on his behalf after-wards the Drawing and Disbursing Officer may make the payment but the arrears shall be paid on written clearance from the Controller. The Drawing and Disbursing Officer shall make a reference to the Controller along with the Bill received from or on behalf of the pensioner explaining the circumstances of non-drawal. On receipt of such a reference the Controller shall intimate the fact to the Secretary and shall authorise payment of the arrears with the sanction of the pension sanctioning authority.

### **15. Transfer of Pension payment order.**

(a)For transfer of the pension payment order from one Drawing and Disbursing Officer to another, the Pensioner shall apply to the Controller, through the Drawing and Disbursing Officer from where the pension is being drawn and shall surrender his portion of the Pension Payment Order along with the application. The Drawing and Disbursing Officer shall send the application along with both halves of the Pension payment order to the Controller who shall if otherwise found admissible, send the documents to the Drawing and Disbursing Officer from whom pension is proposed to be drawn after keeping suitable record in the Register of pension payment order in form N.C.D.S.

PFR-31.(b)Procedure on death of Pensioner - Pension can be drawn for the day of a Pensioner's death. On the death of pensioner, the payment of arrears shall not be made to the heirs of the deceased pensioner without fresh authority from the Controller who shall issue such authority after receiving advice from the Secretary.(c)Treasury Officer to fix date of payment of pension - The payment of pension for a month shall be due on the first day of the following month. The Treasury Officer shall fix specific dates for disbursement of pension to the pensioners.

## 16. Forms and Register to be supplied by Centre.

(1) Forms and Registers prescribed or required under these regulations shall be printed by and at the cost of the Centre and supplied to the Controller. (2) Cheque Books required to be used by the Controller and the Drawing and Disbursing Officer shall be "Government of Orissa Non-Government Institution and Bodies and Funds (on Provisional Account)" form and shall be obtained for the Treasury on requisition and payment as prescribed in relevant treasury rules. The cost of the cheque-books purchased by the Drawing and Disbursing Officers and the Controllers shall be reimbursed by the Centre to the State Government through the Controller. The Controller shall place a simple requisition with the Secretary by the 15th January, every for reimbursement of cost of cheque books paid during the preceding year and the Secretary shall reimburse the amount in such manner as the Controller may advise. (3) The banner captions in all Forms and Registers shall be printed in Violent ink.

## 17. Period of Preservation of records.

- The period of preservation of records and Registers prescribed under these regulations shall be as under namely-(a) Registers Maintained by the Secretary :

Types of Register	Period of Preservation
(i) Register of payment advice to the Controller	- 35 years
(ii) Register of Deposits made into the fund	- 12 years
(iii) Register of Receipts on account of recovery from gratuity of retired employees	- 12 years

(b) Registers Maintained by the Controller :

Types of Register	Period of Preservation
(i) Register of payment Advice received from the Secretary	- 35 years
(ii) Register of Pension payment order issued by Controller of Treasuries	- 35 years
(iii) Register of gratuity payment orders issued by the Controller	- 12 years
(iv) Register of Commuted Value of pensions payment orders issued on treasuries	- 20 years
(v) Register of deposits made into Centre's Pension funds	- 12 years
(vi) Register of recovery of outstanding dues and payment to the Secretary	- 12 years
(vii) Register of Cheque Books received and used by the Controller	- 12 years
(viii) General Ledger maintained by Controller	- 35 years

(c) Registers maintained by the Drawing & Disbursing Officer

Types of Register	Period of Preservation
(i) Register of Pension Payment-orders received from Controller	Up to 3 years beyond the date on which all the pensioner included in the Register cease to



draw pension.

- (ii) Register of Gratuity payment order received from the Controller - 12 years
- (iii) Register of Commuted value of pension payment order received from the Controller - 20 years
- (iv) Register of recovery of outstanding dues from gratuity - 12 years
- (v) Register of allotments received from Controller - 12 years
- (vi) Register of Disbursement made by the Drawing & Disbursing Officers - 35 years
- (vii) Register of Cheque Books received and used by the Drawing & Disbursing Officers - 12 years
- (viii) Effacement Register - 12 years

(d) Other Documents and Record - Apart from the above, the following documents shall be preserved for the periods noted against each :

Particulars of Documents	Period of Preservation
Challans showing money deposited into the Fund	- 3 years
Counter foil of Cheque Books	- 5 years
Allotment/Acknowledgement/Receipts received by the Controller from Drawing and Disbursing Officers	- 3 years
Paid Vouches received from the Drawing & Disbursing Officer	- 5 years

## 18. Audit.

(a) The Examiners of Local Fund Audit, Orissa shall be the auditor in respect of all transactions made under these regulations. (b) The Accountant General shall have the authority to examine the vouchers and accounts of the Fund maintained by the Controller in the same manner as he is entitled to audit Personal Ledger Account.

## 19. Delegation.

- The Controller may in writing delegate his function under those regulations to one of his gazetted subordinates not below the rank of Deputy Controller.

## 20. Annual Report furnished by the Controller.

- The Controller shall furnish an annual report on the working of the Fund to the Examiner of the Local Fund Accounts of the Government and shall furnish a copy to the Secretary.

## **21. Annual Administration Report of the Pension Fund by the Centre.**

- The Centre shall bring out an Annual Report on the Administration of the Fund.

## **22.**

In case of doubt or ambiguity in the interpretation or difficulty in the operation of these regulations the Controller shall issue clarification to remove the difficulty, if any.

## **23. Controller to be authorised to implement the Regulations.**

- The Controller shall implement these Regulations only on by Government, to the express authorisation of the Government. Chapter-II Accounting Procedure of Operation of Nabakrushna Choudhury Centre for Development Studies Pension Fund Account, 1997 Summerised1.1The Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar Pension Fund constituted under Rule 45 & 46 of the Nabakrushna Choudhury Centre for Development Studies Service Condition & Retirement Benefit Rules, 1997 (herein after called regulation read with Rule 21 of the Centre's Bylaw approved by Government of Orissa Education Department), shall be administered and operated by the Controller of Accounts, Orissa (hereinafter referred to as Controller), subject to Control of Finance Department, of Government, of Orissa.1.2The Fund shall be utilised for meeting payment of retirement benefits including terminal benefits to the retired employees/ family members of the deceased employees of the NCDS.1.3The fund shall operate under the Head of Account "8011-Insurance and Pension Funds-10-Other Insurance and Pension Funds-The Nabakrushna Choudhury Centre for Development Studies Pension Fund".2.1The Fund shall comprise the following amounts :The Centre's share of C.P.F. together with interest accrued thereon in respect o! the Centre's employees who have opted/or deemed to have opted for the pension scheme of the Centre and any amount of grants sanctioned by the Centre or by Government from time to time as the case may be.2.2The deposit of amounts likely to be paid during a financial year shall be paid by the Centre preferably in the month of November of the financial year. The Central shall make payment of the above amount through crossed bank draft drawn in favour of the Controller on the State Bank of India, Bapuji Nagar Branch, Bhubaneswar.2.3The responsibility of depositing the amount covered by the Bank drafts received from the Centre shall devolve on the Controller who shall credit the same to the fund under the Head "8011-Insurance and Pension Funds-106-Other Insurance and Pension Fund-The Nabakrushna Choudhury Centre for Development Studies Pension Funds".2.4The Centre shall furnish to the Controller detailed particulars of the amount paid by it in Bank draft and the Controller shall intimate the Centre about the Credit of the amount to the Fund within one week of the receipt of the draft.2.5The Controller shall duly maintain account-of all amounts received from the Centre and credited to the fund.2.6The Controller shall cause periodical verification of receipts to the Fund with reference to the payment made by the Centre and shall certify annually that all sums paid by the Centre have been duly credited to the Fund under intimation to the Government in Finance Department and the Accountant General (Accounts) Orissa, Bhubaneswar.2.7The Treasury Officer shall send a copy of the receipt schedule under the Head "8011-Insurance and Pension Funds-106-Other Insurance and Pension Fund-The Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar

Pension Fund" each month to the Controller while sending the same to Accountant General (Accounts), Orissa and the Controller shall cause reconciliation of the credits with the Treasury figures and shall sort out discrepancy if any, and finalise the same with reference to the records of the Accountant General (Accounts), Orissa every month before maintaining the receipt of accounts.3.1The payment of Pension/Gratuity/Family Pension commuted value of Pension/death gratuity/life time arrears of pension shall be made only under authorisation issued by the Controller.3.2The payment shall be debited to the head "8011-Insurance and Pension Funds-10-Other Insurance and Pension Funds-The Nabakrushna Choudhury Centre for Development Studies Pension Funds".3.3The Controller shall authorise payment for the amounts minus recoveries intimated to him by the Centre through the sanction order.3.4The outstanding dues of the Centre recovered by the Controller from the Pensionary benefits of the employees shall be reimbursed to the Centre by drawing from the Fund and issuing a Crossed Bank Draft in favour of the Secretary of the Centre.3.5Pension/Gratuity/Commuted value of Pension Family Pension/ Life time arrear pension shall be drawn by the pensioner from the treasury on presentation of the bill and payment shall be recovered in both the halves of the pension payment order by the Treasury Officer at the time of payment.3.6Payment of provisional pension, Gratuity and commuted value-of Pension to the retired employee of the Centre shall be met from the Pension Fund.4.1The treasury shall send schedule of payment out of "8011-Insurance and Pension Funds-106-Other Insurance and Pension Funds-The Nabakrushna Choudhury Centre for Development Studies Pension Fund" for payment of pension and gratuity to their employees along with vouchers to the Accountants General (Accounts), Orissa and send a copy of the schedule to the Controller who shall scrutinise the same and shall bring defects or omissions, deficiencies to the notice of the Treasury Officer/Accountant General (Accounts) and shall reconcile with the records of Accountant General (Accounts).4.2The Controller shall maintain account of disbursement from the fund with reference to the drawals received from the treasury duly reconciled with the corresponding figures in the records of Accountant General (Accounts), Orissa.4.3The Controller shall furnish statement of debits to the Centre with copy to the Accountant General (Accounts) and Finance Department half yearly and shall watch the balance of the Fund so that payment in excess of the balance available in the Fund is not made in any circumstance.4.4Any shortfall or excess payment from the pension fund shall be made good by the Centre within one week of the receipt of the intimation from the Controller. The Controller shall take steps in case the shortfall or excess payment pointed out by the Controller are not made up in time.4.5The Controller shall furnish annual statement to the Centre showing receipts and disbursements during each year with a copy to Accountant General (Accounts), Orissa and Finance Department by 30th June of the following year.4.6The Controller and the Secretary of the Centre will review working of the scheme jointly at least once in a quarter and furnish report to the Finance Department.4.7The pensioner shall draw pension from the Treasury in the prescribed Bill forms. The form shall be printed by the Centre and be supplied to the treasuries.4.8The pensioner shall appear in person for drawal of pension before the Treasury Officer at the time of drawing his pension for the first time.5.0The account pertaining to the Fund shall be subject to audit by the Auditors of the Local Fund Organisation of the Finance Department. Copies of the audit report shall be sent to the Centre, Controller, Finance Department. The Accountant General (Audit) Orissa may also audit the accounts of the Fund and furnish report to the Finance Department with a copy to the Controller.6.0The Secretary of the Centre shall be responsible to the correct and punctual payment of the dues to the Fund and shall also be watching credits and disbursement

figures relating to the Fund with offence to the statements received from the Controller and snail also keep watch on the balance in the Fund.7.0The Accountant General (Accounts), Orissa, Bhubaneswar shall furnish a report to the Government in Finance Department annually on the working of the Fund.NCDS-PFR-1(See regulation 4(a) and 4(c))From :The Secretary,Nabakrushna Choudhury Centre for Development Studies,Bhubaneswar-751013To,The Controller of Accounts Orissa, BhubaneswarSub : Declaration of Minimum Balance for the year.Sir,In pursuance to clause (a) of regulation 4 of the Nabakrushna Choudhury Centre for Development Studies (Constitution, Maintenance and Administration of Pension Fund) Regulations, 1997.I undertake to maintain the minimum balance of Rs.....(Rupees.....) in the Fund at all times of the year..... as per calculation given below

- |  |     |
|--|-----|
| (a) Amount required for disbursement of pensionary benefit during                                      | Rs. |
| (b) (i) Amount to be deposited into the fund out of Pension Grantreceivable from Government            | Rs. |
| (ii) Amount to be deposited into the Fund by the NabakrushnaChoudhury Centre for Development Studies.  | Rs. |
| (c) Minimum balance to be maintained in the fund during the yearof which 20% of the total requirement. | Rs. |

Yours faithfully,SecretaryNabakrushna Choudhury Centrefor Development StudiesNCDS-PFR-2(See regulation 4(e))From :The Controller of AccountsOrissa, BhubaneswarTo,The Secretary,Nabakrushna Choudhury Centre forDevelopment Studies,Bhubaneswar-751013Sub : Requisition for Maintenance of Minimum Balance.Sir,Whereas the minimum cash balance in the Pension Fund was undertaken to be maintained at Rs.....(Rupees.....) during the year.....and whereas it has come to the notice of the undersigned that the minimum balance has been reduced to the extent of Rs.....(Rupees.....)by close of the month of.....Now, therefore, in pursuance of clause (c) of regulation-4 of the Nabakrushna Choudhury Centre for Development Studies (Constitutions, Maintenance and Administration of Pension Fund) Regulations, 1997. You are called upon to deposit an amount of Rs.....(Rupees.....) within seven days of the receipt of this requisition.Controller/Dy. Controller of Accounts.Form NCDS-PFR-3(See Regulation 4(f))FromThe Controller of AccountsOrissa, BhubaneswarToThe Secretary,Nabakrushna Choudhury Centre forDevelopment Studies,Bhubaneswar-751013Sub : Requisition for annual Deposit/Quarterly InstalmentsSir,Whereas an amount of Rs.....(Rupees ) being the annual contribution to the Pension Fund during the year.....due by 30th November, has not been credited into the fund, now, therefore, in pursuance of clause (f) of regulation 4 of the Nabakrushna Choudhury Centre for Development Studies (Constitution, Maintenance and Administration of Pension Fund) Regulations. 1997. You are called upon to deposit the same within seven days of receipt of this requisition.Yours faithfully,Controller/Dy. Controller of AccountsForm NCDS-PFR-4(See Regulation 4(g))FromThe Controller of AccountsOrissa, BhubaneswarToThe Secretary,Nabakrushna Choudhury Centre forDevelopment Studies,Bhubaneswar-751013Sub : Intimation of Suspension of payment from the FundSir,In pursuance of clause (g) of regulation-4 of the Nabakrushna Choudhury Centre for Development Studies (Constitution Maintenance and Administration of Pension Fund) Regulations,-1997 the undersigned with the approval of the Government, regrets to inform you that it has been decided to suspend payment from the Fund with

**2. You are, therefore, requested to take immediate steps for declaration of minimum balance/for compliance with the requisition for maintenance of minimum balance/for compliance with requisition for annual deposit to enable resumption of disbursement from-the Fund.**

Yours faithfully, Controller/Dy. Controller of Accounts Registered Post Form NCDS-PFR-5 (See regulation 5(a)) Pension Payment Advice/Gratuity Payment Advice/Payment Advice for Commuted Value of a Portion of Pension From The Secretary, Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar-751013 To The Controller of Accounts Orissa, Bhubaneswar Sub : Payment of Pensionary Benefit to the employees of the Centre on Retirement. Sir, I am to advise you to please authorise payment of the amounts as mentioned below to Sri/Smt..... retired..... (designation) at present VIII/..... P.O..... P.S..... Dist..... from the Dist. Treasury..... Special..... Treasury...../Sub-Treasury.

Description of Charges	Amounts
(a) Pension	Rs. (Rupees) P.N.
(b) Gratuity	Rs. (Rupees) Date
(c) Commuted value of a portion of Pension	Rs. (Rupees)
(d) Temporary Increase in pension	
As admissible from time to time to State Government, employees.	

**2. Recovery of the following amounts may be made from gratuity and arrangement may please be made to pay the same to the Secretary, Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar.**

Items	Amounts
(i) House Building Advance	Rs. (Rupees)
(ii) Vehicle Advance	Rs. (Rupees)
(iii) Cost of Books/Stationeries	Rs. (Rupees)
(iv) Other charges (to be specified by Secretary)	Rs. (Rupees)
Total Rs.	

The net amount of gratuity after effecting recovery of the outstanding dues which will be payable to the gratuity stands at Rs..... (Rupees.....).

**3. The amount of Rs..... (Rupees.....) as mentioned at (c) above is the commuted value of Rs out of pension of Rs..... P.M. sanctioned to Sri/Smt..... After commutation, the reduced pension of Sri/Smt..... will stand at Rs..... P.M. (Rupees.....) which will be paid to the pensioner**

**with T.I. on the original pension indicated above.**

**4. The following documents are enclosed :**

(i) Three copies of passport size photograph of Sri/Smt duly attested. (ii) Attested specimen signature/thumb and finger impressions of Sri/Smt.....in triplicate. (iii) Descriptive roll of the Pensioner Sri/Smt.....with identification marks in triplicate duly attested.

**5. The following information are furnished for necessary action at your end.**

(i) Name of the pensioner : (ii) Date of Birth : (iii) Name of wife/husband : (iv) Date of entry into the service under the centre : (v) Date of retirement : (vi) Total length of service : (vii) Period not counted towards Pension : (viii) Net qualifying service : (ix) Lost pay drawn :

**6. It is also advised that in the event of death of Sri/Smt.....the Pensioner in this case, family pension at the rate of Rs....(Rupees.....) P.M. may be paid to Sri/Smt.....wife/husband of Sri/Smt.....from the date following the date of death for a period of seven years or till the date on which the Pensioner would have attained the age of 65 years had he/she been living whichever period is earlier and at Rs....(Rupees.....) P.M. thereafter till death or remarriage.**

**7. Receipt of this advice letter along with the enclosed documents may please be acknowledged.**

Certificate Certified that the sanction order for the amount of pension, gratuity, commuted value of a portion of pension and T.I. advised in this letter has/have been duly communicated vide centre letter No dated No dated .....and No dated .....respectively and that the amounts advised conform to the sanction orders. Yours faithfully, Secretary Form NCDS-PFR-6 (See regulation 5(b)) Payment Advice for Pensionary Benefits in case of a Centre's Employee who dies while in service From The Secretary, Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar-751013 To The Controller of Accounts Orissa, Bhubaneswar Sub : Advice for payment of Pensionary Benefit in case of late (Name & last designation) who dies while in service. Sir, I am to advice you to please authorise payment of the amounts Rs.....(Rupees.....) being the amount of gratuity sanctioned in the following legal heirs of late (Name), Ex.....(Designation) of the Centre who died on.....after recovering an amount of Rs.....(Rupees.....) towards outstanding dues of the centre against the said late.....and arrange to pay to the Secretary, Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar, the amount recovered.

Sl. No.	Name and Address	Relationship with the deceased employee with age	Amount due	Amount to be recovered	Net Amount payable
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1	2	3	4	5	6
1.2.3.					
Total			Rs.	Rs.	Rs.

**2. Besides, family pension may be said to Sri/Smt.....wife/husband of late.....at the rate of Rs (Rupees.....) P.M. for a period of seven years from the date following the date of death of late.....or, till the date on which he/she would have attained the age of sixty five years had he/she been living whichever is earlier and at the rate of Rs (Rupees.....) P.M. thereafter till remarriage or death of the beneficiary whichever is earlier along with temporary increase in family pension as admissible from time to time.**

**3. The payment may be authorised from.....Treasury/.....Special Treasury/.....Sub-Treasury.**

**4. The following documents are enclosed :**

(i)Three copies of passport size photographs of each of the beneficiaries duly attested.(ii)Specimen signature/left hand thumb and finger impressions of the beneficiaries in triplicate duly attested, and(iii)Descriptive rolls in triplicate duly attested of the above beneficiaries for identification.

**6. Receipt of this advice along with the enclosed documents may please be acknowledged**

CertificateCertified that the sanction order for the amount of family pension and gratuity and T.I. advised in Centre's letter has/have been duly communicated vide letter No dated No.....Dt.....and No.....Dt.....respectively and that the amounts advised conform to the sanction orders.Yours faithfullySecretaryRegistered PostForm NCDS-PFR-7(See regulation 5 (c))FromThe Secretary,Nabakrushna Choudhury Centre forDevelopment Studies, Bhubaneswar-751013ToThe Controller of AccountsOrissa, BhubaneswarSub : Payment of Pensionary Benefit of late ..... (Name) Ex.....(Last Designation) of the Centre.Sir,I am to say that late.....Ex (designation) of this centre who having tetired from service on.....(dated) has expired on.....(Date) without drawing pensionary benefits. He was sanctioned pension of Rs.....(Rupees.....) out of which the pensioner commuted a portion of his pension of Rs.....(Rupees.....) P.M. with effect from.....(date) and was sanctioned gratuity of Rs.....(Rupees.....) by this centre. An amount of Rs.....(Rupees.....) was outstanding on Late.....towards various centre's dues on the date of his retirement.

**2. I am to advise you to please authorise payment of life time arrear pension of Late.....for the period from to.....at the rate of Rs (Rupees.....) after deducting of the portion of commuted value of pension with.....on full**

**pension of Rs.....(Rupees.....) after to the following legal heirs of the deceased employee.**

Sl. No. Name and Address of the beneficiaries Relationship with the deceased Age Amount payable

Total Rs.

(Rupees.....)

**3. Further, I am to advise you to please authorise payment of a sum of Rs.....(Rupees.....) being the amount of commuted value of pension to the following nominee(s) legal heir(s) of the deceased employee.**

Sl. No. Name and Address of the beneficiaries Relationship with the deceased employee Age Amount payable

Total Rs.

(Rupees.....)

**4. I am also to advise you to please authorise payment of gratuity amounting to Rs.....(Rupees.....) to the following beneficiaries after recovery of the outstanding dues of Rs.....(Rupees ).....) and request you to please arrange to pay the amount recovered to the Secretary.**

Sl. No. Name and Address of the beneficiaries Relationship with the deceased Age Amount due Amount to be recovered Net amount payment

1.2.3.

Total Rs. Rs. Rs.

(Rupees.....)

**5. Besides, family pension at the rate of Rs.....(Rupees.....) may be authorised for payment to Smt./Sri.....wife/husband of late.....with temporary increase from.....that is the date following the date of death of late for a period of seven years or till such date when the pensioner would have attained the age of 65 years had he/she remained alive whichever period is earlier and thereafter at the rate of Rs.....(Rupees.....) with temporary increase till the date of death or remarriage of the widow/widower whichever period is earlier.**



## **6. The payment may be authorised at Treasury/Special Treasury/Sub-Treasury.**

## **7. The following documents are enclosed.**

(i) Three copies of passport size photograph of each of the beneficiaries duly attested. (ii) Three copies of specimen signature/left thumb and finger impression of each of the beneficiaries duly attested. (iii) Descriptive rolls of each of the beneficiaries for identification duly attested.

## **8. Receipt of the advice along with the enclosed documents may please be acknowledged.**

Certificate Certified that the sanction order for payment of life time arrear pension commuted value of portion of pension, Family pension and gratuity and T.I. advised in centre's letter has/have been duly communicated vide letter No dated No dated and No dated respectively and that the amounts advised conform to the sanction order. Yours faithfully Secretary Registered Post Form NCDS-PFR-8 (See regulation 5 (d)) Payment Advice for Pension/Gratuity/Commuted Value of a Portion of Pension (Provisional) From The Secretary, Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar-751013 To The Controller of Accounts Orissa, Bhubaneswar Sub : Payment of Provisional Pension/Gratuity/Commuted value of a portion of pension. Sir. I am to advise you to please authorise payment of provisional pensionary benefits as given below in favour of Sri/Smt. retired..... (designation) of this centre at present village..... P.O..... Dist.... from Dist. Treasury..... Special Treasury...../Sub-Treasury..... (place):

Charge	Amount
(a) Provisional Pension	Rs. (Rupees) P.M. w.e.f.....
(b) Gratuity	Rs. (Rupees)
(c) Commuted value of a portion of a pension	Rs. (Rupees)
(d) T.I. on pension	As admissible from time to time to State Government employee.

## **2. The following documents are sent herewith to facilitate payment.**

(i) 3 copies of the passport size photograph of Sri/Smt..... duly attested. (ii) 3 sets of specimen signature/Left thumb and finger impressions of Sri/Smt duly attested. (iii) Descriptive roll containing identification marks and description of Sri/Smt..... (in triplicate) duly attested.

## **3. The pension will be reduced to Rs..... (Rupees....) P.M. from the date of communication.**

The receipt of this advice along with enclosed documents may please be acknowledged. Certificate Certified that the sanction order for payment of provisional pension, gratuity and commuted value of a portion of pension advised in this letter has/have been duly communicated vide centre's letter No dated No dated .....No dated .....and No..... dated .....respectively and that the amounts advised conform to the sanction order. Yours faithfully Secretary Registered Post Form NCDS-PFR-9 (See regulation 5 (E)) Form of Intimation for Conversion of Provisional Pension/Gratuity/ Commutation into Final Payment Advice From The Secretary, Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar-751013 To The Controller of Accounts Orissa, Bhubaneswar Sub : Conversion of provisional Pension/Gratuity Commuted value of Pension in to final payment advice Sir, I am to invite a reference to this office letter No dated forwarding advice in form NCDS-PFR-8 for payment of provisional Pension/Gratuity/Commuted value of Pension in favour of Sri/Smt.....retired.....(designation) of the centre and to state that the case may be converted into final on your records and the Treasury Officer concerned may please be advised accordingly with the following modification. Yours faithfully Secretary Photograph Form NCDS-PFR-10 (See regulation 6(a)) Pension Payment Order Disburser's Portion : Debitable to '8011-Insurance and Pension Funds-106-other Insurance & Pension Funds-NKC Centre for Development Studies, Orissa, Pension Fund'. Place for signature of Pensioner to be taken at the time of first payment

Sl. No.	Class of Pension & Date of Commencement	Personal Identification on face or hand if any	Height	Date of Birth	Religion or Nationality	Residential Address	Amount of monthly Pension
1	2	3	4	5	6	7	8

Family

Pension :

Controller of Accounts, Orissa, Bhubaneswar P.P.O. NO.....dated.....Sir, Until further notice and on the expiration of every month be pleased to pay to the sum of Rupees (less income tax) being the amount of.....Pension as.....upon production of the Pensioner's portion of the order taking from the claimant a receipt of the amount according to usual form. The payment should commence from.....

## 2. In the event of death of Sri/Smt.....family pension of Rs.....(Rupees.....)

Reverse of Disburser's Portion Amount of Pension Rs.....In words.....This document is to be retained by the Disbursing Officer so long as the authority remains in force in such manner that the Pensioner shall have no access to it, every separate payment is to be recorded below :

Month for which pension is due

Date of  
payment  
Disb  
Offic  
signa

1

2

3

March April May June July August September October November December January February

Note of Pensioner's Identification : Date Initial Date Initial Date Initial Date Initial

Form NCDS-PFR-11(See regulation 6(a))Pension Payment Order

No.....dated.....Pensioner's Portion Debitable to.....

Head of "8011-Insurance & Pension Pension PHOTO Joint Photograph the employee  
Account Funds-106 with his/her spouse duly attested by the pension  
sanctioning authority.

Major Other Insurance and Pension Funds  
Head

Major Nabakrushna Choudhury Centre for  
Head Development Studies,  
Orissa, Pension Funds

Name of the Pensioner:.....Date of Birth :.....Name of wife/husband :.....Date  
of entry in Board's Service :.....Date of Retirement:.....Total Service:.....Periods not  
counted for

## 9. Last Pay drawn

Close of Pension and the date of commencements	Religion & Nationality	Residence showing village & P S.	Amount of monthly
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1. Superannuation/Retiring/2. Family  
Pension

Date of Death of the Pensioner :(To be filled in and attested by the Treasury Officer) The.....200.  
Until Further Notice and on the expiration of every month to be pleased to pay to the sum of  
Rupees..... (less income tax) being the amount of..... Pension with T.L. as .....upon  
the production of this order and obtain a receipt according to usual form. The payment should  
commence from.....

**2. In the event of the death of Sri/Smt..... Family pension of  
Rs.....(Rupees.....) per month plus T.I. may be paid to Sri/Smt.....from  
the day following the date of death of Sri/Smt.....for a period of seven  
years or till the date he/she should have attained the age of 65 years  
whichever is earlier and there after at the rate of..... plus T.L. till the date of  
her/his re-marriage or death whichever is earlier (on receipt of death  
Certificate and Form of Application from widow/widower).**

Signature Designation : Deputy Controller of Accounts, Orissa. Account of Pension Rs.....(In  
Words) Every separate payment is to be recorded below by the Disbursing Officer

Month for which pension is due

20

20

Date of payment

Disbursing  
Officer's  
initials

March April May June July August September October November December January February

Form NCDS-PFR-12(See regulation 6 (b))Form of intimation to the Treasury Officer for Conversion of Provisional Pension/Gratuity/Commutated value of Pension order into final orderFrom :The Controller of AccountsOrissa, BhubaneswarTo,The Treasury Officer/Special Treasury Officer/Sub-Treasury Officer.I am to invite reference to this office letter No dated forwarding you the authority for Provisional Pension/Gratuity Commutation and to advise that the same may be converted into final order. The fact of Conversion may be incorporated at your level in both halves of the PPO with a note to this effect in the register Pension payment Order in Form-NCDS-PFR-29 with the following modifications.Modifications ;Yours faithfully,Controller/Dy. Controller of AccountsForm-NCDS-PFR-13(See regulation 6(c))G.P.O. No.....of.....(under Rupees.....)From :The Controller of Accounts Orissa,BhubaneswarTo,The Treasury Officer/Special Treasury Officer/Sub-Treasury Officer....Sir,Please arrange to make payment to Sri/Smt.....gratuitant/legal guardian of the minor as indicated below from the Dist. Treasury.....Spl. Treasury.....Sub-Treasury.....less recoveries detailed in para-2 below being the amount of Gratuity/death-cum-retirement gratuity as advised by the Secretary, NCDS, Bhubaneswar in his letter No..... dated .....

**2. The following amounts shall be recovered from the payment of the gratuity authorised above and the fact be intimated to the undersigned in a monthly statement in Form-NCDS-PFR-22 for remittance to the centre.**

(i)(ii)(iii)(iv)(v)3. The acquittance of the gratuity/legal guardian for the gross amount of gratuity sanctioned should be taken on the reverse of this order with revenue stamps of required denomination as per existing rules.

**4. The gratuity/payee is being informed of the issue of this order.**

**5. Slips bearing attested specimen signatures, left hand thumb and finger impressions of the gratuitant/legal guardian and on attested copy of his photograph are enclosed/have been enclosed with the pension papers sent with letter No dated of the undersigned.**

**6. The gratuity is debitable to the Head "8011-Insurance and Pension Funds-106-other Insurance and Pension Funds (A) Nabakrushna Choudhury Centre for Development Studies, Orissa Pension Fund".**

**7. Before payment it should be ensured that the gratuitant is considered to be qualified. If not, the fact should be reported immediately to the undersigned for taking up the matter with the Secretary for issue of a revised advice for payment in favour of remaining member of the family.**

**8. The authority should be kept in the personal custody of the disbursing officer until it is paid. It will remain valid for 12 months from the date of its issue. If no payment is effected within this period, it should be treated as void and returned to the undersigned.**

**9. It should be noted that the Disbursing Officer will be held responsible for identification of the payee whose address is given below :**

**10. Please acknowledge the receipt of the letter.**

Address Yours faithfully, Dy. Controller of Accounts, Orissa, Bhubaneswar Registered Post Memo No...../G.P.O. Copy forwarded to Sri/Smt..... (Gratuitant/legal Guardian) .....for information. He/She should appear before the Treasury Officer/Spl. Treasury Officer to receive payment. Dy. Controller of Accounts Orissa, Bhubaneswar Memo No...../G.P.O. Copy forwarded to the Secretary, Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar for information with reference to his letter No..... dated ..... Dy. Controller of Accounts Orissa, Bhubaneswar Form NCDS-PFR-14 (See regulation 6(d)) Form of authorisation of commuted value of Pension (under rupees.....) No..... dated ..... From : The Controller of Accounts Orissa, Bhubaneswar To, The Treasury Officer/The Treasury Officer, Special Treasury..... The Sub-Treasury Officer Sir, The Secretary, Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar having in his letter No..... dated ..... advised payment of Rs ..... (Rupees.....) being the commuted value of Rs..... out of the pension of Rs...../P.M. sanctioned to..... late holder of PPO No..... I am to authorise you to please make payment of the amount on a simple receipt.

**2. After commutation, the reduced pension of Rs (Rupees.....) per month is payable to the Pensioner from the date of receipt of the commuted value from three months after the date of issue of the commutation payment advice whichever is earlier.**

**3. A separate bill should be prepared for payment of the commuted value quoting No. and date of this letter as authority.**

**4. The commuted value of pension is debitable to the head of account, "8011-Insurance & Pension Funds-106-Other Insurance & Pension Funds (A) Nabakrushna Choudhury Centre for Development Studies, Orissa Pension Fund".**

**5. Payment of Pension at full rate, if already made on or from.....may kindly be adjusted at the time of making payment of commuted value of pension.**

**6. The receipt of this authority may please be acknowledged.**

Yours faithfully, Dy. Controller of Accounts, Orissa, Bhubaneswar Registered Post Memo No...../Date..... Copy forwarded to Sri/Smt..... At..... P.O. Via..... Dist for information. He/She should appear the Treasury Officer..... Spl. Treasury/Sub-Treasury Officer..... to receive payment on production of this authority. Dy. Director of Treasuries Pension, Orissa, Bhubaneswar Memo No...../Date..... Copy forwarded to the Secretary, Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar with reference to this letter No/dated ..... Dy. Controller of Accounts, Orissa, Bhubaneswar Form NCDS-PFR-15 (See regulation 6(f)) No...../dated ..... To The Treasury Officer/The Treasury Officer, Special Treasury..... The Sub-Treasury Officer Sir, I am to forward herewith P.P.O. No..... in favour of..... Late..... for Rs..... (Rupees.....) per month and to request that the pensioner's portion of the order be made over to him after obtaining his/her signature on the disburser's portion after you have satisfied yourself of his/her identity and payments noted on both the portion as they are made. Please acknowledgment receipt. Yours faithfully, Dy. Controller of Accounts, Orissa, Bhubaneswar Registered Post Memo No...../Date..... Copy forwarded to Sri/Smt..... At..... P.O..... Via..... dist..... for information. He/she should report before the Treasury Officer..... Treasury Officer, Spl. Treasury ..... Sub-Treasury Officer..... to receive payment. Dy. Controller of Accounts, Orissa, Bhubaneswar Memo No...../Date..... Copy forwarded to the Secretary, Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar with reference to this letter No...../Date..... Dy. Controller of Accounts, Orissa, Bhubaneswar Form-NCDS-PFR-16 (See regulation 6 (g)) Form of communication of allotment of funds to the Treasury Officer. No...../dated ..... From, The Controller of Accounts Orissa, Bhubaneswar To, The Treasury Officer ..... The Treasury Officer, Special Treasury..... The Sub-Treasury Officer..... Sub : Allotment of funds for payment of pensionary benefit to the Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar, Pensioners from the Pension Fund of the Board during the year..... Sir, I am to communicate an allotment of funds amounting to Rs..... (Rupees.....) for defraying pensionary benefit from your Treasury/Sub-Treasury during the year.....

## 2. Receipt of this letter may please be acknowledged.

Yours faithfully, Dy. Controller of Accounts, Orissa, Bhubaneswar Acknowledgement Memo No/ dated ..... (To be detached and sent to the Controller) I acknowledge receipt of allotment of Rs. .... (Rupees. ....) on account of Nabakrushna Choudhury Centre for Development Studies, Orissa Pension Fund Vide Controller's allotment Order No. .... dated ..... Treasury Officer/ Special Treasury Officer/ Sub-Treasury Officer Place : To The Controller of Accounts, Orissa Bhubaneswar. Form NCDS-PFR-17 (See regulation 8(a)) Pension Bill (This form is analogous to the Form O.T.C. 37(i) of the Orissa Treasury Code) Appeared in Person/ Through authorised agent.

Name of the Pensioner in block letter in Full Treasury Officer Sub-Treasury Officer

Number of the Pension Payment order	Head of account to which debited 8011-Insurance & Pension funds-106-Other Insurance & Pension Funds, NCDS, Orissa-Pension Fund.	Voucher No. List of Payment for ..... (Month)
Superannuation & Retirement Pension	Pension Rs. T.I. Rs.	....
Received the amount of Pension due to me for the month of ..... 20	Total Rs. Less Income Tax Rs.	....
	Net Amount payable Rs.	....

In words (Rupees. ....) only. I declare that I have accepted commercial employment with the previous sanction of the Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar for which previous sanction to the centre is not necessary. I declare that I have not accepted any commercial employment (under Rupees) only. Revenue Stamp Signature of Pensioner Passed for payment of Rs. .... (Rupees) only. Issued cheque No. .... dated ..... For Rs. .... (Rupees. ....) Only. Checked & entered. Treasury Officer Sub-Try. Officer Treasury Accountant. Paid on ..... Date ..... vide serial No. .... of the debit scroll dated .... of Bank Treasury Officer Sub-Treasury Officer Certified that this Bill has been signed by the Pensioner and that he/ she is alive on this date. Date : Signature with designation Endorsement to be signed by the Pensioner Please hand over the Cheque to Sri. .... whose signature is attested below. Signature of the Messenger attested Pensioner Received the Cheque No dated for Rs (Rupees ..... ) only. (Pensioner) (Signature of the Messenger) Form NCDS-PFR-18 (See regulation 8(a)) (This form is analogous to the Form O.T.C. 37(ii) of the Orissa Treasury Code) Appeared in Person/ Through authorised agent.

Name of the Pensioner in block letter in Full Treasury Officer Sub-Treasury Officer

Number of the Pension Payment order	Head of account to which debited "8011-Insurance & Pension funds-106-Other Insurance & Pension Funds, NCDS, Orissa-Pension Fund.	Voucher No. Dt. List of Payment for (month)
Received the amount of Family Pension due to me for the month of Rs. .... (Rupees. ....) Family Pension No. T.I. Rs. Total Rs. In Words (Rupees). .... only Under (Rupees). .... only Revenue Stamp Signature of Pensioner For Use in Treasury Passed for payment of Rs. .... (Rupees. ....)		

only. Issued Cheque No dated For Rs.....(Rupees.....) only.

Examined and entered, Treasury Accountant. Treasury Officer Sub-Treasury Officer

Certified that the Bill has been signed by the Pensioner and that he/she is alive on this date.

Signature of the Pensioner Signature with designation

Please hand over the Cheque to Sri.....whose signature is attested below :Signature of the Messenger attested(Pensioner)Received the Cheque No..... dated

.....Rs.....(Rupees.....)Pensioner :(Signature of the Messenger)Certified that to the best of my knowledge and belief Sri/Smt.....wife/husband of late.....has not remained on this date.Date.....20(Signature with designation)\* Here state the name of the presenter. He should be identified by some one known to the Disbursing Officer. Form NCDS-PFR-19(See regulation 8 (I))Form of Application for Family PensionApplication for family pension for the family of late Designation.....of the Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar.

**1. Name of the Applicant :**

**2. Relationship with the deceased employees of the centre/Pensioner :**

**3. Date of retirement if the deceased was a pensioner and the PPO No. :**

**4. Date of death of the Board employee/the pensioner**

**5. Name and age of the surviving kindred of the deceased :**

Name	Date of Birth.....
	(By Christian Era)

widow/widower

Sons :

Unmarried Daughters :

**6. Name of the Treasury/Sub-Treasury in which payment was made**

**7. Signature or left hand thumb impression (In case of those who are not literate enough to sign their name) Widow/widower/Guardian**

**8. Descriptive Roll of the applicant :**

(i)Date of Birth(By Christian Era)(ii)Height(iii)Personal Mark if any on hand or face(iv)Left hand finger/thumb and finger impressions

Thumb Small Finger Ring Finger Middle Finger Index Finger



## 9. Full Address of the Applicant

Attested by Witnesses

1. 1.
2. 2.

Note : The descriptive roll (columns) and signature or left hand thumb and finger impressions accompanying the application for family pension should be in duplicate (in two separate sheets) and attested by an Officer known to the Drawing & Disbursing Officer). Form NCD-PF-20 (See regulation 8(i)) No...../dated..... To The Controller of Accounts Orissa, Bhubaneswar Sub : Intimation regarding death of a centre pensioner Sir, I am to inform you that Sri/Smt holder of pension payment order No.... who was drawing his/her pension from this Treasury/Sub-Treasury died on.....

**2. The first payment of family pension of Rs.....(Rupees.....) only per month has been made to Sri/Smt.....for the period from.....to in this Treasury/Sub-Treasury from my P.L. Account on the Nabakrushna Choudhury Centre for Development Studies Bhubaneswar, Pension Fund Vide Account Payee Cheque No..... dated .....and included in the statement of monthly disbursement for the month.....of the year.....making the said payment, the death certificate, application form NCDS-PFR-12 and other documents as per relevant rules have been obtained from the claimant and accepted after necessary scrutiny. I have personally satisfied myself about the identity and title of the claimant.**

Yours faithfully, Treasury Officer Sub-Treasury Officer Form NCDS-PFR-21 (See Regulation 10 (a)) Statement of Monthly Disbursement (To be submitted by the D.D.C. to the Controller) District Name of the Treasury/Spl. Treasury/Sub-Treasury Month of Disbursement

Sl. No.	Date of payment	Name of the claimant	PPO No. GOP No. Letter No. & Date of Controller for payment of commuted value	Total Amount Paid	On which account paid	Description of amount paid by transfer	Cheque No. & Date issued for net amount paid in cash		
Net in cash	By transfer	Gross Total							
1	2	3	4	5	6	7	8	9	10
1.2.3.4.									

Total:

Head of Account:	"8011-Insurance & Pension Fund-106-Other Insuranceand Pension Fund, NCDS-Pension Fund".	Paid in CashPaid by TransferTotal	Rs.Rs.Rs.
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Total Rs...../(Rupees.....) only.Treasury OfficerSub-Treasury OfficerOffice of the Treasury/sub-Treasury OfficerMemo No...../Date.....Forwarded to the Controller of Accounts, Orissa, Bhubaneswar for information and necessary action.Treasury Officer/Sub-Treasury OfficerNote : The Statement is to be entered by carbon process and the pencil copy along with vouchers sent to the Controller.Form NCDS-PFR-22(See Regulation 10(b))Statement of Monthly Recoveries(To be submitted by the D.D.O. to the Controller)DistrictName of the Treasury/Spl. Treasury/Sub-TreasuryMonth :

Sl. No.	Date of recovery	Amount recovered	Description of charge for which recovered	Controllers letter No./ Dt... authorisingrecoveries
1	2	3	4	5

From whom recovered	Treasury disbursement No. & Dt. of the billfrom which recovered	Gross Net amount of the bill paid in cash	Remarks
Gross Net			
6	7	8	9 10

Total amount recovered Rs...../(Rupees.....)Certified that the amount shown to have been recovered have not been disbursed in cash.Treasury OfficerSub-Treasury OfficerOffice of The Treasury/sub-Treasury OfficerMemo No...../Date.....Forwarded to the Controller of Accounts, Orissa, Bhubaneswar for information and necessary action.Treasury OfficerSub-Treasury OfficerPlaceNote : The Sl. No. in Form NCDS-PFR-13 assigned to the voucher be recorded in this column.Form NCDS-PFR-23(See Regulation 10 (c))Statement of Monthly Allotment Balance(To be submitted by the D.D.O. every month to the Controller)DistrictName of the TreasuryYear:Month of which Allotment balance reported :

Allotment

Opening balance	Allotment received	Controller's letter No. & Date	Total	Total cash payment	Balance of allotment
1	2	3	4	5	6

\*Total of the column 5 of the monthly statement,in Form No. NCDS-PFR-13Allotment balance for P.L. Account of NCDS, Pension Fund operated by the D.D.O. at the close of the month year in Rs.....(Rupees.....)Treasury OfficerSub-Treasury OfficerOffice of the Treasury/Sub-Treasury OfficerMemo No...../Date .....Forwarded to the Controller of Accounts, Orissa, Bhubaneswar for information and necessary action.Treasury OfficerSub-Treasury OfficerForm NCDS-PFR-24(See Regulation 10 (d))Statement of Receipt, Payment and Cash Balance of the Nabakrushna Choudhury Centre for Development Studies Pension Fund for the month of 20.....ToThe Secretary,Nabakrushna Choudhury Centre for Development Studies,Bhubaneswar.

Receipt	Payment					
Opening balance	Receipts	Total cols. 1+2	To Secretary by Controller	To Pensioner's by D.D.Os	Total cols 4+5	Closing balance (Actual Cash Balance) cols 3-6
1	2	3	4	5	6	7

\* This column should be filled up with the total of cols.5 of the Form No. NCDS-PFR-13Dy. Controller of AccountsOrissa, BhubaneswarOffice of the Controller of Accounts : Orissa, BhubaneswarMemo No...../Date.....Copy forwarded to the Under Secretary to Government, Finance Department for information.Dy. Controller of AccountsOrissa, BhubaneswarForm NCDS-PFR-25(See Regulation 10 (e))Form of Annual Statement of Recoveries to be sent to the SecretaryFrom :The Controller of AccountsOrissa, BhubaneswarToThe Secretary,Nabakrushna Choudhury Centre for Development Studies, BhubaneswarSub : Remittance of centre dues outstanding against retired employees recovered from their gratuity during the year.....Sir,A sum of Rs.....(Rupees.....) has been recovered from.....number of retired employees of your centre from their gratuity towards outstanding dues against them during the year ending on as per your advice issued to this office.

**2. An Account Payee Cheque bearing No dated for an amount of Rs.....(Rupees.....) is enclosed which may please be presented to the Treasury Officer, Special Treasury No.II, Bhubaneswar for payment from the Director's P.L Account relating to the NCDS Pension Fund in his treasury.**

Sl. No.	Name of the employee from whom recovered	Secretary's Advice Letter No./ Date	Amount recoverable as per advice	Amount recovered with date	Treasury in which net payment in cash was made inthe bill
1	2	3	4	5	6

\* Total of Col.5 for the year under reports Rs....Form NCDS-PFR-26(See Regulation 10 (f))Statement of Receipt, Payment and Cash Balance of the Nabakrushna Choudhury Centre for Development Studies Pension Fund for the year.....ToThe Secretary,Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar

Receipt	Payment	Closing Balance				
Opening balance	Receipts	Total cols. 1+2	To Secretary by Controller	To Pensioner's by D.D.Os	Total cols 4+5	(Actual Cash Balance) cols 3-6
1	2	3	4	5	6	7

Dy. Controller of AccountsOrissa, BhubaneswarOffice of the Controller of Accounts Orissa : BhubaneswarMemo No...../Date.....Copy forwarded to the Under Secretary to Government, Finance Department for information.Dy. Controller of AccountsOrissa, BhubaneswarForm NCDS-PFR-27(See Regulation 11 (i))Register of payment advice issued to the Controller for

Sl. No.	Name and address of the retired centre employees& last Designation		Letter No./Date forwarding the payment advice	Details of payment advice	Amount payable	Date of receipt of advice by Controller
1	2		3	4	5	6
Recovery if any charges	Amount	Net amount payable	PPO/GPO/ CPO/ issued by the Controller	Centre's Sanction order No. & Date	Signature of the Secretary	Remarks
7	8	9	10	11	12	13

Year..... Month.....

Sl. No.	Date of Deposit	Amount Deposited	Challan No./Date	Description of Deposit	On whose behalf deposited	Date of Delivery of challan to Secretary	Signature of the Secretary	Remarks
1	2	3	4	5	6	7	8	9

Sl. No.	Name of the retired employee from whom recovered	Letter No. & Date of payment Advice of Secretary Advising Recovery	Amount received	Cheque No. & Date issued by the Controller	Date of encashment of the cheque by the Secretary	Signature of the Secretary	Remarks
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Cheque Amount

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

Year..... Month.....

Sl. No.	Date of receipt	No. & Date of	Name of the	Description of	Amount payable	Amount of T.I.	Place of Payment	Signature of the	Remarks Here enter
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1	2	3	4	5	6	7	8	9	10
Secretary's Advice	pensionary benefit	pensionary benefit	with date of effect in case of pension	payable	(Name of Try. where payment is desired)	Controller	the particulars of payment order issued		

Form NCDS-PFR-31(See Regulation 12(ii))Register of Pension Payment Order issued by the ControllerYear.....

Sl. No.	Secretary's Advice No./Date	Category of Pension	Name & Address of the Pensioners	Date of Birth	Designation of post last pay drawn	Monthly Amount	Where payable (name of the Treasury/ Sub-Treasury)	Signature of the Controller	Remarks of issue of duplicate with initials of the officer signing or cancellation of order (Date and Cause)
1	2	3	4	5	6	7	8	9	10

Pension (T.I.)

Form NCDS-PFR-32(See Regulation 12 (iii))Register of Gratuity payment Order issued by the Controller  
Year..... Month.....

Sl. No.	Secretary's Advice No./Date	Name & Address of the payee	Place of payment	Amount recoverable if any	Net amount payable	Date of disbursement & month to which the statement relates	Payment Sl. No. of Voucher in the monthly statement	Initial of the Officer	Remarks	
1	2	3	4	5	6	7	8	9	10	11

Form NCDS-PFR-33(See Regulation 12 (iv))Registered of commuted value of Pension Payment Order issued by the Controller  
Year..... Month.....

Sl. No.	Secretary's Advice No./Date	Name of the Pensioner with address	Amount of original pension & place of payment	Amount of Commuted pension	Value of commuted pension
1	2	3	4	5	6

Amount of reduced pension and date of effect	Sl. No. of voucher in the monthly statement of disbursement & the month to which the statement relates	Place of payment	Signature of the Controller	Remarks
7	8	9	10	11

Form NCDS-PFR-34(See Regulation 12 (v))Register of Deposits made by the Secretary into the Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar Pension Fund under the Head of Account "8011-Insurance and Pension Fund 106-Other Insurance and Pension Funds, NCDS, Bhubaneswar Pension Fund".

Year..... Month.....

Sl. No.	Date of Deposit	Amount Deposited	Challan No. & Date	Description	Treasury where deposited	Date of receipt of challan from Secy.	Signature of the Controller	Remarks
1	2	3	4	5	6	7	8	9

Form NCDS-PFR-35(See Regulation 12 (vi))General Ledger(To be maintained by the Controller)Part-A {||-| Year.....| Month.....|}

Deposits		Amount	By Controller	By Drawing and Disbursing Officers	Signature of officer							
Challan No. and Date	Cheque No. & Date	Amount		Cheque No. & Date	Amount	Cheque No. & Date	Amount	Cheque No. & Date	Amount	Cheque No. & Date	Amount	
1	2	3		4	5	6	7	8	9	10	11	12

(Month/Year)

Cash Balance at the Close of: Rs.....

Opening Balance : Rs.....

(+) Total of Col.3

Grand Total : Rs.....

(-) Total of Col.5, 7, 9, 11, 13 Rs.....

Cash Balance : Rs.....

Part-B (Allotment Placed with D.D.CS)

Year..... Month.....

Signature

Sl. No.	Controller's Letter No./ Date	D.D.O. Bhubaneswar	D.D.O. Cuttack	D.D.O. Berhampur	D.D.O. Sambalpur	
1	2	3	4	5	6	7

Form NCDS-PFR-36(See Regulation 12 (vii))Register of Recovery of outstanding dues from gratuity of centre's Employees and Payment of the same to the Secretary, Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar.Year.....

Sl. No.	Name of the employee from whom recovered	Secretary's Advice No./Date	Amount actually recovered	No. & Date of cheque issued to Secretary	Date of encashment	Signature of the Officer	Remarks
1	2	3	4	5	6	7	8

Form NCDS-PFR-37(See Regulation 12 (viii))Register of Cheque Books Received and used by Controller

Receipts Issued		Remarks						
Date	Cheque Book No.	Sl. No. of cheques contained	Date	Sl. No. of cheques issued	Amount	Whose favour issued	Signature of authorised Officer	
1	2	3	4	5	6	7	8	9

Form NCDS-PFR-38(See Regulation 13 (i))Register of Pension Payment Order Received from Controller on (Treasury)Year.....

Treasury Pension	Sl. No.	P.P.O. No.	Name of pensioner and his address	Monthly Amount	Signature of D.D.O.	Remarks
1	2	3	4	5	6	7

Form NCDS-PFR-39(See Regulation 13 (ii))Register of Gratuity Payment Orders received from the Controller

Sl. No.	Date of receipt	G.P.O. No.	Controller's letter No. & Date	Amount authorised for payment	Name and address of the payee
1	2	3	4	5	6

Amount to be recovered if any	Amount Paid	Signature of the D.D.O.	Remarks
By transfer on account of recovery	Net in cash	Total	Sl. No. of voucher in the statement of monthlydisbursement and month of payment
7	8	9	10
			11 12 13

Form NCDS-PFR-40(See Regulation 13 (iii))Register of Commuted Value of Pension Payment  
Orders received from the ControllerName of the Treasury/Sub-Treasury :

Sl. No.	Date of receipt	Controller's letter No. & Date	Name of payee	Amount of original Pension	Amount commuted	Amount authorised for payment (commuted value)	
Reduced amount of pension after commutation with date of effect		Cheque No./Date issued by the D.D.O.	Sl. No. voucher in the statement of monthly disbursement and the month of payment		Signature of the D.D.O.		Remarks

Form NCDS-PFR-41(See Regulation 13 (v))Register of Allotment received from ControllerName of  
the Treasury :Year:Month :

Date	O.B.	Allotment received	Controller's letter No. & Date	Total Allotment	Disbursement made	Balance	Signature of the D.D.O.	Remarks
1	2	3	4	5	6	7	8	9

Form NCDS-PFR-42(See Regulation 13 (vii))Register of Cheque issued to Pensioners (Effacement Register)Name of the Treasury :Year:Month:

Sl. No.	Date of Issue	Cheque No./Date	Amount covered	Pensioner in whose favour issued with PPO No.
1	2	3	4	5

Name of the pensioner whom the cheque is handedover	Signature of the person receiving the cheque	Date of encashment	Signature of DDO	Remarks
6	7	8	9	10

Form NCDS-PFR-43(See Regulation 13 (viii))Register of Cheque Books received and used by the D.D.O.

## Receipt Issue

Date	Cheque Book No	Sl. No. of cheques contained	Date	Sl. No. of cheques contained	Amount	Sl. No. of the cheques Enfacment Register in Form NCDS-PFR 42 (Other than self cheque)	Signature of the D.D.O.	Remarks (Here meant if the cheque in self cheque)
1	2	3	4	5	6	7	8	9



By order of the Board Secretary, Nabakrushna Choudhury Centre for Development Studies,  
Bhubaneswar  
A Guideline on detailed process and procedure of sanction of Pension & Gratuity to the  
Retired Employees of Nabakrushna Choudhury Centre for Development Studies

**1. Exercise of Option - Under Rule 40 to 46 of N.C.D.S. Service Condition & Retirement Benefit Rules 1997, every employee of the Centre shall be entitled either to benefit of the Pension Scheme at the rate applicable to the State Government Employees, as amended from time to time, or to the benefit of Contributory Provident Fund (CPF) Centre, as he may opt. The employees of the Centre who opt for pension scheme shall be entitled to Pensionary benefits (including family pension) & gratuity (including death-cum-retirement gratuity), as applicable from time to time at the rate of state government employees w.e.f. such date as would be notified in Government, of Orissa gazette.**

1.2 In case of existing employees and employees who will join the Centre as per terms of Rule 40 of the condition of Services 1997 and opted for or deemed to have opted for Pension Scheme the amount contributed to CPF together with interest accrued, therein till the date of their exercising option shall be credited to the Pension Fund of the Centre as per Rule 46 of the condition of Service 1997.  
1.3 The employees under Pension Scheme shall subscribe to the GPF Account which shall be opened and operated by the Centre in accordance with the provision of Provident Fund Act & Orissa General Provident Fund Rules.

**2. Period to be Calculated for Superannuation - In accordance with Rule 20 of the Condition of Service the period of qualifying service of employees for determination of the grant of pension & gratuity and family pension shall be counted up to the age of 60 years in case of academic & academic supporting staff and for non-academic staff it shall be 58 years of age.**

**3. Qualifying Service - The period of qualifying service rendered by an employee under any of the institution specified under Rule 43 & 44 of the condition of Service Rule 97 shall count for purpose of Pension & gratuity subject to following conditions as laid down in provision 43 & 44, of the rule.**

3.1 In case of an employee previously governed under the pension scheme, the former employer or employee shall pay to the Centre the amount equivalent to pension and gratuity payable for the period of service rendered under such employer.  
3.2 In case of employee previously governed under CPF Scheme the former employer or the employee shall pay to the Centre the subscription of the employee along with the employers contribution and interest therein up to the date of the payment.  
3.3 In case where the employee has already received retirement benefits such as

Pension/gratuity for his past services, he may, at his request, be allowed to count such past services when followed by service qualifying for pension under the aforementioned rules as part of such service, provided he deposited with the Centre the amount received by him earlier in suitable instalments as may be allowed by the Centre.

**4. Advance calculation of Pension & provision in the Annual Budget - The Administrative section of the Centre shall prepare in the month of April every year a list of employees who are due to complete 58 or 60 years of age, as the case may be, and are due to retire from Centre's services within next 24 to 30 months. Then the Secretary of the Centre shall prepare a statement calculating the amounts of Pension & Gratuity payable to each employee and submit the same to the Director to place in the Accounts Committee of the Centre with draft Budget estimate. After approval of the same by the Finance Committee the amount required shall be provided in the annual budget of the Centre, along with the cases of employees retiring for reasons other than by way of superannuation.**

Preparation of Pension Paper

**5. Verification of Service Book two years prior to retirement and updating the same - (a) Two years before the retirement of an employee the Administrative section/Secretary shall initiate verification of the Service Books & other co-related matters in order to rectify the gaps, omission and deficiencies, if any, in the Service Books. Prompt action should be taken to rectify the omissions and deficiencies. Of course, verification does not mean total overhand but a scrutiny for purpose of ascertaining qualifying service.**

(b)Preparation of Pension Paper - Instead of asking the retiring employee to submit formal application for pension in the prescribed form the Administrative section/Secretary of the Centre shall obtain particulars from the retiring employee at least two years before the date of retirement in the prescribed form and prepare the Pension papers accordingly. Processing of Pension papers should be completed by the Administrative section/Secretary 12 months in advance of the date of retirement of the employee. Thereafter calculating the qualifying service and emoluments for purpose of determining pension shall be taken up on the basis of entries in the service book/records ignoring any deficiency in the service book. Pension shall be computed taking into account the pay drawn for last month of the preceding date on which the employee attains the age of 58 or 60, as the case may be, or earlier if the employee retires before the age of superannuation Special pay shall not be taken into account for Pension & gratuity/D.C.R. gratuity. Determination of Qualifying Service

## **6. Determining of qualifying service - While determining qualifying service for pension, the following procedures shall be followed.**

(a) Specific entries in the service book regarding non-qualifying period shall be excluded from the total service to be reckoned as qualifying without causing any enquiry into past records. Unless specific entry of "non-qualifying" has been mentioned such period shall count towards qualifying service. (b) Extraordinary Leave taken on the ground of medical treatment for undergoing higher technical and scientific studies/training etc., shall count towards qualifying service but taken on all other grounds shall not be counted towards qualifying service. Unless the period of extraordinary leave has been specifically recorded to be non qualifying it shall be deemed to be qualifying service. (c) Period of Suspension - Suspension period shall be reckoned as qualifying service, unless specific entries in this regard has been made in the service book/records and/or on the declaration of the competent authority regarding the extent of the period of suspension to be counted towards qualifying service. (d) Period of Service - Break in Service i.e., period of interruption between Break in two spells of service caused due to resignation, dismissal or removal from service or participation in a strike/unauthorised work stoppage/ by what ever form it is known, will under no circumstance to be reckoned as qualifying service for pension. In absence of specific indication to the contrary in the service book/records an interruption between two spells of service will be treated as automatically condoned and the pre-interruption service is treated as qualifying service for pension. (e) Deputation as Foreign Service - Deputation on Foreign Service Realisation of foreign service contributions is the responsibility of the organisation and the deputation sanctioning authority. This shall have no bearing on the sanction of pension. In cases, when the employee, in his own interest is required to pay the contribution to maintain continuity in Pensionable service, the competent authority may accept the evidences produced by the employee in support of his statement and accordingly finalise the period with a liberal attitude. (f) Service under State Government & specified other institutions-how to be counted for qualifying service - Services rendered under State Government, and other institutions mentioned under rule 44 of the NCDS Employee Condition of Service Rules, 1997 shall be considered for purpose of Pension, of those opted for Pension Scheme, in the following manner. (i) An employee becomes eligible for full retirement benefits provided he has rendered 33 years of qualifying service till the date he completes the age of 58 years or 60 years, as the case may be. Such an employee will be allowed to combine such period of his past service as may be required to make up 33 years of qualifying service for purpose of full retirement benefits, provided that either his former employer(s) or the employee himself, pay the amount equivalent to Pension and gratuity payable for the period of such past service, along with accumulated G.P.F. amounts with interests thereon upto the date of payment, which shall be deposited in his P.F. Account maintained by the Centre, as opening balance. Where an employee has already received his G.P.F. accumulations & retirement benefits, such as, pension & gratuity for his past service, he may be allowed to count such past service when followed by service qualifying for pension as such service, provided he deposits with the Centre such amount received along with interest there on in suitable instalments as may be allowed by the Centre. (ii) Evidence of Past Service Records & Documents as mentioned below shall have to be produced by the employee at the Centre in support of his qualifying service. But in all such cases the decision of the Centre (i.e., B.O.G.) shall be final.

- 1. Original service book with entries up to the date of his relief from the parent establishment or its duplicate copy duly attested by former employer, or**
- 2. Original appointment order followed by regular and continuous annual increment orders until the date of his relief from the parent establishment, former employer, or its photo copies duly attested by a gazetted officer, or**
- 3. Such other documents as may be acceptable to the Director and Chairman as proof of his past service particulars.**

As employee, who cannot produce any of the documentary evidence specified above in respect of his past services, shall not be entitled to the terminal benefits for any past services. In such case, only the service rendered under the Centre shall count for purpose of qualifying service and terminal benefits.

(iii) Accumulation in the G.P.F. in the employees account under the past employer together with interest accrued thereon till the date of payment to the Centre shall be paid to the Centre by the former employer, if such amount has not been drawn by the employee after his/her relief from the service under the former employer, which shall be deposited into his G.P.F. Account as opening balance. If the GPF accumulation have already been drawn by the employee he will have to pay the amount to the Centre together with interest thereon till the date of payment, to be credited into his GPF Account as opening balance.

(iv) An employee who was under the contributory P.F. Scheme during his past service but has opted for pension scheme under the Centre, shall pay to the Centre the accumulated amount of contribution of the former employer up to the date of his relief along with his own contributed subscriptions together with interests (on own contribution and employer's contribution) accrued thereon till the date of payment to the Centre which will be credited to his G.P.F. Account as opening balance. Provided that, if the employee has not drawn the Contributory P.F., amount from his former establishment the concerned employer shall pay his contribution & subscription of the employee relating to the past service of the employee together with interest accrued thereon.

(v) The Pension contribution of an employee for the period of past service rendered by him shall be calculated with reference to the Pension rules in vogue on the date of his quitting past service. Under the ordinary rules a person who has rendered not less than 10 years of continuous qualifying service is eligible for pension. As such in the case of employees who have rendered less than 10 years of qualifying service under any former employer as mentioned in the pension rules of the Centre, the amount payable by them shall be only the gratuity which they would have been entitled to receive for their past service from the former employer. In the case of employees who have rendered 10 years or more service under any former employer, the amount of the commuted value of their pension should be worked out in accordance with the rules in vogue and their the employer or the employee himself should pay his amount to the Centre along with the gratuity for the past service rendered. The table of present value prescribed by the Government of Orissa for commutation of Pension is enclosed (Annexure). Ordinarily Pension & gratuity is not payable to an employee before his superannuation from the Centre service. Therefore the employees who rendered service in a pensionable establishment are not required to pay any interest on the amount of Pension & gratuity for the past service. However, if an employee has already received Pension &

gratuity for the past services under the rules of such employer, the amount so received along with interest thereon from the date of receipt till the date of deposit shall be deposited with the Centre.(vi)The interest chargeable on amounts equivalent to pension, gratuity & P.F. accumulation payable for the past service shall be simple interest @ 3% per annum.No Dues/Demand Certificate

**7. Clearance from various section of the Centre to be moved 6 months before retirement-(a) The Administrative section/Secretary shall send a list of retiring employees at least six months before the retirement to various sections of the Centre, viz. Academic, Accounts, Establishment, Stores & Library etc. The concerned section & the library shall intimate to the Administrative section four months before the retirement of the employee about the amounts or article due to be recovered from the retiring employees.**

Recovery of House rent - In case an employee has been provided with a quarter and he desires to retain the same for a period beyond the date of his retirement, not extending three months in any case, he must deposit the rent in advance for three months and clear all other dues relating to occupation of the house only after which the gratuity & pension amounts shall be released even if the retiring employee vacates the quarter, after deduction of the outstanding rent & other dues.If for any reason any section is unable to issue the N.D.C. owing to failure of the employees concerned to adjust the advances taken by him/her to return the articles or books, an amount equivalent to the amount outstanding and/or the cost of articles/books shall be recovered from his death-cum-retirement gratuity. A surety bond shall be obtained for payments made in excess of amount due or dues realised or unassessed for any reason.(b)Adjustment of dues for D.C.R.G. - The Administrative section shall ascertain/assess the outstanding dues on account of advances, over payment of pay or allowances, library books etc. recoverable from the retiring employee. In case the employee fails to adjust such outstanding advances etc. before four months of retirement, the Administrative section shall assess the amount to be adjusted from the D.C.R.G. of the employee and indicate the same in the pension papers to be sent to the Controller of Accounts, Orissa. If after the Pension papers are transmitted to the Controller of Accounts, Orissa, additional recoveries to be made from gratuity comes to notice, the fact shall be promptly reported to the Controller of Accounts, Orissa, well before retirement of the employee.

**8. Scrutiny & Sanction of Pension by the Director - After the Pension papers have been prepared and processed in the Administrative section the same shall be transmitted to the Finance section for scrutiny and return of the same to the Administrative section. The Administrative section and the Secretary shall place the Pension papers before the Director for sanction of the Pension & gratuity to the employee concerned. All these process shall be completed by the Administrative section minimum four months before the retirement of the employee. The sanction of Pensions & gratuity along with**

**all relevant papers shall be transmitted to the Controller of Accounts, Orissa, so as to reach him not later than three months before the date of retirement of the employee.**

The Controller of Accounts after due scrutiny of the sanction order and related papers shall issue the Pension payment order (P.P.O.) at least one month before the retirement of the employee authorising the payment of pension and gratuity from the Treasury indicated by the employee in his/ her application for pension. No pension or gratuity shall be paid to an employee before he/she completes the age of 58 years or 60 years as the case may be, or retirement for reasons other than by way of super-annuation. Copies of Pension & gratuity payment orders shall be sent by the Controller of Accounts to the Treasury concerned and to the Director of the Centre for further action. The Controller of accounts shall be competent to recover the amounts due to be recovered from the Death-cum-Retirement gratuity of the employee at the times of authorising the payment of the said gratuity from the Treasury. The amount recovered from the gratuity of the employee shall be credited to the general fund of the Centre for adjustment of outstanding dues. The order for payment of provisional pension/gratuity shall be sent to the Controller of Accounts, Orissa who will issue authority for payment of provisional pension/gratuity. In case the processing cannot be completed or where intimation for payment of final pension/gratuity is not received from the Controller of Accounts, Orissa during the next 6 months after the retirement of the employee, the provisional order shall be deemed as the final pension order. The balance of gratuity, if any, shall also be released in full and the Controller of Accounts, Orissa, shall be intimated accordingly. Where Departmental Proceed/Judicial case Is pending against the employee - The provision regarding automatic conversion of pension order in to final pension order shall not be applicable in the case of retired employee against whom departmental proceeding/judicial cases are pending. In such cases the provisional pension payment order will continue and no provisional gratuity or death-cum-retirement gratuity shall be paid until the conclusion of such proceeding and issue of final orders thereon. Payment of Provisional Pension & Gratuity

**9. Where no limitation is received from the Controller of Accounts, Orissa, one month before the retirement of the employee about the issue of payment of pension & gratuity payment orders and where for any reason the processing of pension papers cannot be completed in time, the Director in consultation with the Controller of Accounts, Orissa, will sanction provisional pension (an amount equivalent to Final Pension i.e., 100%) & provisional gratuity taking in to consideration the quantum of the dues likely to be recovered from the employees. Such sanction order shall be issued before the retirement of the employee for a period of six months. Before the disbursement of the gratuity, known due, such as, outstanding long term advances, over payments of pay & allowance, if any, should be adjusted. When definite amounts of outstanding advances for such adjustment is not known, payment of gratuity should be made after deducting only 10% of the**

**approximate dues or 5000/- (Five thousand only) whichever is more, for unassessed dues. Further a surety bond should also be obtained to recover the unassessed & unrealised amounts.**

Application for a Sanction of Commuted Value of Pension

**10. The employees of the Centre under the pension scheme are eligible to commute a portion of their pension not exceeding one third thereof. Such of the employees who wish to commute a portion of their pension will submit application to this effect in the prescribed form to the Director of the Centre one year before his retirement. The application for commutation shall be processed by the Administrative section/Secretary in consultation with the Controller of Accounts, Orissa and place the same before the Director with the view of the Controller for necessary sanction. The order shall be issued by the Director/Secretary at least four months before the retirement of the employee and transmit the papers to the Controller of Accounts, Orissa, who will issue the authority for payment of commuted pension to the employee at least one month before the retirement.**

Nomination for Death-Cum-Retirement Gratuity

**11. An employee shall make a nomination for death-cum-retirement gratuity within one year of his appointment. In the case of existing employees they shall make nomination within the period of their option under Rule 40 to 46 of the Centre's Condition of Service Rules 1997. The nomination should be placed in the service book and shall form a part of the service book. At the time of annual verification of service book, the availability of the nomination should be checked by the Secretary of the Administrative section and each time its existence verified in the service book itself.**

**12. The forms prescribed under Orissa Pension Rules and Instructions/Circulars issued thereunder, as modified for the purpose of the Centre have been given in the Part III of the NCDS Employees Condition of Service, 1997.**