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NOTIFICATIONS

No. LA 7/ A-19/77/Pt : the 17th July, 1978. In exercise of the powers conferred by rule 176 of the Mizoram Autonomous District Councils (Constitution and Conduct of Business of the District Councils) Rules, 1974, the Lt. Governor (Administrator) of the Union Territory of Mizoram is pleased to direct that the report of election expenses to be prepared under the said rule shall be in the Form appended to this notification, and it shall be maintained by the Returning Officer for a period of 10 years from the date of publication of the result of the election in the Mizoram Gazette under rule 167 of the said rules.

Appendix

Form of Record of return of Election Expenses under Rule 176 of the Mizoram Autonomous District Councils (Constitution and Conduct of Business of the District Councils) Rules, 1974.

Sl No	Name of District Council	Name of Constituency	Name of Candidate	Name of Election agent	Date of publication of result of election in the Mizoram Gazette under rule 167	Date on which return of election expenses has been lodged with the Returning Officer	Remarks
1	2	3	4	5	6	7	8

J. Wilson Sundara Raj,
Secretary to the Govt. of Mizoram.

No. F. 13 (7)-EV (B)/77-CPF
 Government of India
 Ministry of Finance
 Department of Expenditure
 New Delhi, dated 22nd April, 1978.

NOTIFICATIONS

In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution, the President after consultation with the Comptroller and Auditor General in relation to persons serving in the Indian Audit and Accounts Department, hereby makes the following rules further to amend the Contributory Provident Fund Rules (India), 1962 namely :—

- (1) These rules may be called the Contributory Provident Fund (India) Fourth Amendment Rules, 1978.
- (2) They shall be deemed to have come into force on the 8th January, 1975

2. In the Contributory Provident Fund Rules (India), 1962 in rule 35-A, after clause (a), the following proviso shall be inserted, namely :—

Provided that nothing in this clause shall apply if the death of such subscriber occurs before the first of February, 1978.

x x x

EXPLANATORY MEMORANDUM

Rule 35-A of the Contributory Provident Fund Rules (India), 1962 is being amended retrospectively with effect from the 8th January, 1975, as the rule came into force on the same day. No Officer is likely to be adversely affected by this retrospective amendment to the rules.

J. N. Kaul,
 Under Secy. to the Govt of India.

No. F. 17 (7)-EV (B)/77
 GOVERNMENT OF INDIA/BHARAT SARKAR
 MINISTRY OF FINANCE, VITTA MANTRALAYA
 (DEPARTMENT OF EXPD.R.)/V A Y VIBGAG)

New Delhi, dated the 24th Dec., 1977

OFFICE MEMORANDUM

Subject :- Incentive Bonus Scheme for subscribers to Provident Fund-
 Clarification of certain points.

The undersigned is directed to refer to rule 11-A of the General Provident Fund (Central Services) Rules, 1960 and rule 12-A of the Contributory Provident Fund Rules (India) 1962 and give the following clarifications on certain points raised in the matter of the incentive bonus to subscribers to Provident Fund.—

Points raised

Clarification

(1) Whether bonus for a year included in the opening balance of the concerned subscriber's Provident Fund account for the next year will earn interest and be treated as P.F. balance for all purposes?

Yes

(2) Whether 50% of the arrears of additional dearness allowance with interest for the period upto 31. 8. 75 credited to a subscriber's Provident Fund account as subscription w.e.f. 1. 9. 75 in terms of Ministry of Finance O.M. No. 13017/1/E. II. B)/75-Pt I dated 10. 9. 75 will be treated as subscriptions for the purpose of bonus for the year 1975-76?

(3) Whether 50% of the additional dearness allowance for the period from 1. 7. 76 to 30. 4. 1977 deducted under scheme of Adtl. Emoluments Compulsory Deposit (Govt. Employees) Scheme 76 and proposed to be credited to Provident Fund in five annual instalments from July, 1978 should be treated as subscriptions. For the purpose of bonus in which the amount will be credited to the Provident Fund account.

Yes; each instalments should be treated as subscription for the purpose of bonus for the year in which the instalment is credited to the subscriber's Provident Fund account.

(4) Whether in determining the admissibility and quantum of bonus for a year, the subscriptions pertaining to, and recovered during that year but adjusted in the Provident Fund account in a subsequent year due to delay in remittance to the Accounts Officer should also be taken into account?

Yes; subscriptions recovered/paid during the year to which they pertain should account for admissibility and quantum of bonus for that year even if these have been adjusted in the Provident Fund account in a subsequent year.

(5) How will subscriptions pertaining to a year but recovered/deposited in a subsequent year affect the admissibility and quantum of bonus (a) for the year to which the subscriptions pertain and (b) for the year in which the subscriptions are actually recovered/deposited? Should the interest charged on such arrears of subscriptions under sub-rule (3) of rule 10 of the G.P.F. (CS) Rules also be treated as subscriptions for the purpose of bonus?

In such cases, the concerned subscriber is not entitled to any bonus for the year to which the arrears of subscription pertain.

If the concerned subscriber is otherwise entitled bonus for the year in which the arrears are recovered/deposited, the arrears will be taken into account for determining the quantum of bonus for that year.

Interest charged on delayed subscriptions should not be taken into account for this purpose.

(6) Whether the incentive bonus scheme applies to those workmen in Central Govt. employ to whom the workmen's Contributory Provident Fund Rules apply ?

Yes

(7) Whether incentive bonus is admissible on the lumpsum amount of gratuity deposited into their Provident Fund accounts by Officers who remained on Foreign service with foreign Governments (e.g. Tanzania, Zambia, etc).

No bonus is admissible on such deposits, as these are not in the nature of subscriptions.

(8) Whether any return for reporting the amount of bonus paid to employees in a year has been prescribed.

No

In so far as personnel serving in the Indian Audit and Accounts Department are concerned, these clarifications issue after consultation with the Comptroller and Auditor General of India

S.S.L. Malhetra
Under Secy. to the Govt. of India.

CORRIGENDUM

In the notification of the Government of India, Ministry of Finance (Deptt. of Expdr.) No. S.O. 2957 dated the 5th Sept. 1977 published on pages 3418—3419 of the Gazette of India Part II, Section 3, Sub-section (ii) dated the 24th Sept. 1977, at pages 3418, for "Rs 290" occurring in two place read "Rs. 291".

No. F. 13/(10)-EV(B)/76-GPF
Government of India
Ministry of Finance
Deptt. of Expdr.

New Delhi, dated 21st Jan. '78.

CORRIGENDUM

In the notification of the Govt. of India, Ministry of Finance (Deptt. of Expdr.) No. S. O. 2958 dated the 5th Sept., 1977, published in the Gazette of India, Part II, Section 3, Sub-Section (ii) dated the 24th Sept., 1977 at page 3420.

- (1) for "additional amount equal to the average balance 'read' additional amount equal to the average amount of Subscription and interest thereon at the credit".

- (2) for "the balance at the credit" read "balance representating subscription with interest thereon at the credit";
- (3) for "Rs. 290" occurring in two places read Rs. 291.
- (4) In Note 1-(a) for "annual interest"
 - read "annual interest on subscription";
 - (b) for "interest" read "interest on subscription".

No. F. 13(7)-EV (B)/77-CPF
 Government of India
 Ministry of Finance.
 Department of Expenditure

New Delhi, the 23rd Jan '78.

NOTIFICATIONS

In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution, the President after consultation with the Comptroller and Auditor General in relation to persons serving in the Indian Audit and Accounts Deptt., hereby makes the following rules further to amend the Contributory Provident Fund Rules (India) 1962, namely:—

1. (1) These rules may be called the Contributory Provident Fund (India) Amendment Rules, 1978.
- (2) They shall come into force on the 1st day of Feb., 1978.
2. In the contributory Provident Fund Rules (India) 1962, in rule 35-A, in sub-clause (i) of clause (a), for the letters and figures "Rs. 3,000/-", the letters and figures "Rs. 4,000/-" shall be substituted.

No. F. 13(7)-EV(B)/77-GPF
 Government of India
 Ministry of Finance
 Deptt. of Expdr.

New Delhi, the 23rd Jan., 1978.

In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution, the President after consultation with the Comptroller and Auditor General in relation to persons serving in the Indian Audit and Accounts Deptt. hereby makes the following rules further to amend the General Provident Fund (Central Services) Rules, 1960, namely:—

1. (1) These rules may be called the General Provident Fund (Central Services) Amendment Rules, 1978.
- (2) They shall come into force on the 1st day of Feb., 1978.

2. In the General Provident Fund (Central Services) Rules, 1960, in rule 33-A, in sub-clause (i) of clause (a) for the letters and figures "Rs. 3,000/-", the letters and figures "Rs. 4,000/-" shall be substituted.

No. 16(11)-EV (B)/77
Government of India
Ministry of Finance
Deptt. of Expdr.

New Delhi, the 30th Jan., 1978.

OFFICE MEMORANDUM

Subject: Rate of Interest on Provident Fund balances.

In partial modification of this Ministry's O.M. No. 34(I)-EV /68 dated the 31st Jan., 1969. the President is pleased to decide that in the case of Contributory Provident Fund, the differential rate of interest, as fixed from time to time, will be applied seperately to employee's own subscription and Government Contribution i.e. these will not be clubbed together, as heretofore, for purchase of determining the two slabs for calculation of interest at the differential rates. Government Contribution will also, accordingly, separately qualify for interest at the same differential rate, as applicable from time to time, to an employee's own subscription.

These orders will take effect from the financial year 1977—1978.

3. In so far as the persons serving in the Indian Audit & Accounts Department are concerned, these orders issue in consultation with the Comptroller and Auditor General of India.

S. S. L. Malhotra,
Under Secretary to the Govt. of India.