

② FPF 197

THE EMPLOYEES' FAMILY PENSION SCHEME, 1971

New Delhi, the 4th March, 1971

13th Phalgun, 1892 Saka

NOTIFICATION

G.S.R. 315.—In exercise of the powers conferred by section 6A of the Employees' Provident Funds and Family Pension Fund Act, 1952 (19 of 1952), the Central Government hereby makes the following Scheme, namely :—

1. Short title, commencement and application.—(1) This Scheme may be called the Employees' Family Pension Scheme, 1971.

(2) The provisions of this Scheme shall be deemed to have come into force on the 1st day of March, 1971.

(3) Subject to the provisions of sub-section (2) of section 16 of the Employees' Provident Funds and Family Pension Fund Act, 1952, this Scheme shall apply to the employees of all factories and other establishments to which the said Act applies or is applied under sub-section (3) or sub-section (4) ²[of section 1 or section 3 thereof,] except factories and other establishments which provide for their employees family pension at a scale which, in the opinion of the Central Government, is on the whole not less favourable than that provided under this Scheme.

2. Definitions.—In this Scheme, unless the context otherwise requires :—

(a) 'Act' means the Employees' Provident Funds and Family Pension Fund Act, 1952 (19 of 1952);

(b) 'family' means—

- (i) wife in the case of a male member of the Family Pension Fund;
- (ii) husband in the case of a female member of the Family Pension Fund; and
- (iii) minor sons and unmarried daughters of a member of the Family Pension Fund.

Explanation.—The expressions "sons" and "daughters" shall include children adopted legally before death in service.

¹ *Vide the Gazette of India, Extraordinary, Pt. II, Sec. 3(i), dated the 4th March, 1971, at p. 251.*

² *Subs. vide G.S.R. 1188, dated the 8th September, 1972 (deemed to have come into force from 1st March, 1971).*

(c) 'Family Pension' means a regular monthly amount payable to a person belonging to the family of a member of the Family Pension Fund, in the event of his death during the period of reckonable service ;

(d) 'Form' means a form appended to this Scheme ;

(e) 'Pay' means basic wages, with dearness allowance and retaining allowance, if any, and cash value of food concessions admissible, if any ;

(f) 'reckonable service' means service rendered by a member of the Family Pension Fund in respect of which contributions are payable under the Scheme ¹[and includes any period of service in respect of which no wages are drawn by such member on account of temporary closure of the establishment, strike, lock-out or leave without pay, or for any other reason, of a similar nature or otherwise, and in respect of which contributions (both the member's and employer's shares) are payable by diversion from his Provident Fund Account as provided in sub-paragraph (2A) of paragraph 9 of this Scheme ²[and also includes any period of service in respect of which wages are drawn but no contributions are payable in terms of sub-paragraph (4) of paragraph 9 and which shall be deemed to have been paid for purposes of paragraphs 28, 31 and 32 of this Scheme] :

Provided that no period of service, in respect of which no wages are drawn by a member, --

(i) after the name of the member has been struck off from the rolls of the employer of the member ; or

³[(ii) ***]

(iii) after there ceases to be any amount in the fund or in the provident fund of an exempted establishment, as the case may be, lying to the credit of the member concerned,

shall be treated as reckonable service ;]

¹ Ins. by G.S.R. 427, dated the 3rd March, 1976 (deemed to have come into force from 1st March, 1971).

² Ins. by G.S.R. 546, dated the 19th July, 1983 (w.e.f. 1st April, 1983).

³ Cl. (ii) omitted by G.S.R. 500, dated the 3rd June, 1988 (w.e.f. 1st April, 1988).

(g) all other words and expressions shall have the meanings respectively assigned to them in the Act or the Employees' Provident Funds Scheme, 1952.

3. Membership of the Family Pension Fund. -- Subject to sub-paragraph (3) of paragraph 1, this Scheme shall apply to every employee --

(a) who becomes a member of the Employees' Provident Fund or of Provident Funds of factories and other establishments exempted under Section 17 of the Act on or after the 1st day of March, 1971 ;

(b) who has been a member of the Employees' Provident Fund or of Provident Funds of factories and other establishments exempted under Section 17 of the Act immediately before the commencement of this Scheme and opts to exercise his option under paragraph 4 :

¹[Provided that an employee who attains the age of more than ²[59] years on the date on which he would, but for this proviso, have become eligible for membership or have been required to become a member of this Scheme shall not be eligible for membership under this Scheme.]

4. Option for joining this Scheme. -- (1) Every employee who is a member of the Employees' Provident Fund or of Provident Funds of factories and other establishments exempted under section 17 of the Act, immediately before the commencement of this Scheme, shall have the option to join this Scheme.

(2) The option referred to in sub-paragraph (1) shall be exercised in Form 1 within a period of ³[six months] from the 1st day of March, 1971.

⁴[(2A) Persons employed in seasonal factories or seasonal establishments may exercise in Form 1 the option referred to in sub-paragraph (1) on or before the ⁵[30th day of April, 1972].]

¹ Added by G.S.R. 1188, dated the 8th September, 1972 (deemed to have come into force from 1st March, 1971).

² Subs. for "58" by G.S.R. 360 (E), dated the 28th April, 1982 (deemed to have come into force from 1st April, 1982).

³ Subs. by G.S.R. 892, dated the 1st June, 1971, for the words "three months" (w.e.f. 1st June, 1971).

⁴ Ins. by G.S.R. 1252, dated the 1st September, 1971.

⁵ Subs. by G.S.R. 1961, dated the 24th December, 1971, for "31st day of December, 1971" (w.e.f. 24th December, 1971)

¹[(2B) Persons employed in factories and establishments which were lying closed as on the date this Scheme applied to them or which may have closed before the date or the extended date stipulated for exercise of option expired may exercise in Form 1 the option ²[referred to in sub-paragraph (1) --].

- (a) where such factories or establishments were reopened after the 30th September, 1972 and before the commencement of the Employees' Family Pension (Amendment) Scheme, 1975, within three months of such commencement ; and
- (b) where such factories or establishments were reopened after the commencement of the Employees' Family Pension (Amendment) Scheme, 1975, within three months of such reopening]:

Provided that such factory or establishment shall have to establish to the satisfaction of the Commissioner the date of reopening of the factory or the establishment.

³[(2C) Employees referred to in sub-paragraph (1), who were out of employment till the expiry of the stipulated date for exercise of option referred in sub-paragraph (2) may also exercise the option in Form I on or before the 30th November, 1973.]

⁴[(2D) In so far as the employees in respect of Lignite Mines specified in the notification of Government of India in the Ministry of Labour G.S.R. No. 31, dated the 16th December, 1978, which came into force on 6th January, 1979, the option, if any exercised by them in accordance with the provisions of paragraph 4 of the Coal Mines Family Pension Scheme, 1971 framed under the Coal Mines Provident Funds and Miscellaneous Provisions Act, 1948, shall be deemed to be an option exercised under the Employees' Family Pension Scheme, 1971.]

¹ Added by G.S.R. 1188, dated the 8th September, 1972.

² Subs. by G.S.R. 2321, dated the 13th August, 1975 (w.e.f. 30th August, 1975).

³ Ins. by G.S.R. 940, dated the 23rd August, 1973 (w.e.f. 1st September, 1973).

⁴ Ins. by G.S.R. 385, dated the 1st May, 1987 (w.e.f. 16th May, 1987).

¹[(2E) The employee referred to in sub-paragraph (1), who had not earlier exercised their option to join the Scheme may now exercise their option to join the Scheme at any time during their membership of the Employees' Provident Fund ;

Provided that the member pays contribution which would have been diverted from the Provident Fund to the Family Pension Fund under sub-paragraph (1) of paragraph 9 for the past period with effect from the 1st March, 1971 together with interest thereon at the rate specified in sub-paragraph (2) of paragraph 22 of the Scheme.]

(3) It shall be the duty of every employer to get the option referred to in sub-paragraph (1) exercised by every member to whom the option is given within the time specified in sub-paragraph (2).

¹[(4) The option referred to in sub-paragraph (2E), shall be exercised in Form I and it shall be the duty of the employer to forward this option to the commissioner within fifteen days from the date of the exercise of option.]

²[4A. Option for joining the Scheme in cases of belated compliance of the statutory provisions. -- (1) Every employee who is enrolled on or after the 1st day of March, 1971, as a member of the Employees' Provident Fund or of Provident Funds of factories and other establishments exempted under section 17 of the Act from a date prior to the 1st day of March, 1971, on account of belated compliance of the statutory provisions by the employer either through an omission or otherwise for the whole establishment or in the case of any individual employee shall also have the option to join this Scheme.

(2) The option referred to in sub-paragraph (1) shall be exercised in Form I within a period of 3 months from the date on which the employer recovers the first Provident Fund contribution in respect of such employee or employees as the case may be, provided that in respect of such employees in whose respect the first Provident Fund contribution has been already

¹ Ins. by G.S.R. 500, dated the 3rd June, 1988 (deemed to have come into force on the 1st April, 1988).

² Ins. by G.S.R. 940, dated the 23rd August, 1973 (w.e.f. 1st September, 1973).

recovered, the option shall be exercised within a period of 3 months from the date this amendment comes into force.

(3) It shall be the duty of every employer to get the option referred to in sub-paragraph (1) exercised by every member to whom the option is given within the time specified in sub-paragraph (2)].

5. Regional Committee. -- The Regional Committee set up under paragraph 4 of the Scheme shall advise the Central Board, on such matters, in relation to the administration of the Scheme, as the Central Board may refer to it from time to time and in particular, on --

(a) progress of recovery of contributions under this Scheme, both from factories and establishments exempted under section 17 of the Act and other factories and establishments covered under the Act ;

(b) expeditious disposal of prosecutions ;

(c) speedy settlement of claims relating to family pension and other benefits under this Scheme.

6. Retention of membership. -- A member of the Family Pension Fund shall continue to be a member of the Family Pension Fund till he attains the age of 60 years or till he retires or quits the service and withdraws or becomes entitled to withdraw the benefits to which he is entitled under this Scheme or dies during the period of reckonable service, whichever is the earliest :

¹[Provided that where there has been a break in the membership of the Family Pension Fund on account of closure of an establishment, strike, lock-out, leave without pay, retrenchment, resignation, termination, discharge or for any other such reason ²[***] either under the same establishment or under different establishments covered under the Act, ²[***] such member, if he has not withdrawn the benefit to which he is entitled under this Scheme and his provident fund accumulations under the Employees' Provident Funds Scheme, 1952, or the Provident Fund Scheme

¹ Added by G.S.R. 186 (E), dated the 31st March, 1973.

² Certain words omitted by G.S.R. 536, dated the 30th July, 1990 (deemed to have come into force w.e.f. 1st April, 1988).

of an exempted establishment, as the case may be, shall continue to be a member of the Family Pension Fund :

Provided further that such breaks during which no contributions to the Family Pension Fund are payable shall be excluded from the total reckonable service ¹[***].]

²[*Explanation.* -- Under this paragraph the age of 60 shall be determined with reference to the date of birth where, however, the exact date of birth is not given by the member, the age shall be determined in the following manner :

(1) where the year of birth is given but not the exact date, 1st July shall be treated as the date of birth ;

(2) where the year and month of birth are given, the 16th of the month shall be treated as the date of birth ; and

(3) where only the age is indicated the member shall be assumed to have completed that age on the date of the medical certificate accompanying Form 2 and where no medical certificate is attached to Form 2, on the date of filling Form 2.]

7. Resolution of doubts. -- If any question arises whether an employee is entitled to become a member of the Family Pension Fund, the decision thereon of the Regional Commissioner shall be final :

Provided that no decision shall be given unless both the employer and the employee have been heard.

8. Special grant by Central Government. -- The Central Government shall meet the entire cost of the administration of this Scheme. For this purpose, the Central Government shall pay, in addition to the contribution specified in paragraph 9 such further sums as may be determined by it under section 6B of the Act in consultation with the Commissioner, into the Family Pension Fund to meet the expenses such as pay, allowances, contingent expenditure, gratuities and compassionate allowance, pensions

¹ Certain words omitted by G.S.R. 87 (E), dated the 16th February, 1983 (w.e.f. 1st January, 1983).

² Ins. by G.S.R. 87 (E), dated the 16th February, 1983 (w.e.f. 1st January, 1983).

and contributions to provident fund and other benefits payable or admissible to the staff and officers employed either wholly or partly for the administration of this Scheme. The Central Government shall also meet the proportionate expenses of capital nature as also *pro-rata* share of the expenses incurred in connection with the Central Board of Trustees or Regional Committee's work or both as may be properly chargeable to the administration of this Scheme. Such payment shall be made in such manner as may be prescribed by the Central Government in consultation with the Central Board.

9. Family Pension Fund.—¹ [(1) From and out of the contributions payable by the employer and the employees in each month under section 6 of the Act² [or under the rules of the provident fund of the establishment which is exempted under either Section 17 (1) (a) or 17 (1) (b) of the Act or whose employees are exempted under either paragraph 27 or 27A of the Employees' Provident Fund Scheme, 1952] a part of the contribution, representing 1-1/6 percent. of the employees' pay along with an equivalent amount of 1-1/6 percent. from and out of the employer's contribution shall be remitted by the employer to the Family Pension Fund² [within fifteen days of the close of every month] by a separate Bank Draft or Cheque on the account of Family Pension Fund contribution in such manner as may be specified in this behalf by the Commissioner. The cost of the remittance, if any, shall be borne by the employer.]

(2) The Central Government shall also contribute at the rate of 1-1/6 per cent. of the pay of the members of the Family Pension Fund and credit the contribution to the Family Pension-cum-Life Assurance Fund in the Public Account of the Government of India.

³ [(2A) The Commissioner or in the case of an exempted establishment the authority in-charge of the provident fund of that establishment, on being satisfied that there is a period of service without wages which is to be treated as reckonable service, under sub-paragraph (f) of paragraph 2 of this Scheme, shall remit to the Family Pension Fund, from and out of the amounts contributed respectively by the employer and employee and lying to the

¹ Subs. by G.S.R. 978, dated the 17th July, 1972 (deemed to have come into force from 1st March, 1971).

² Ins. by G.S.R. 419, dated the 31st August, 1992 (w.e.f. 19-9-1992).

³ Ins. by G.S.R. 427, dated the 3rd March, 1976 (deemed to have come into force on 1st March, 1971).

member's credit together with interest thereon, in the fund or in the provident fund of the exempted establishment, as the case may be, an amount equal to the contributions payable at the rates specified in sub-paragraph (1) by the employer and the employee for the said period and the Central Government shall also contribute for the said period an amount equal to the contributions payable at the rates specified in sub-paragraph (2).]

(3) The contributions payable under sub-paragraph (1) and (2) shall be calculated on the basis of the basic wages, dearness allowance (including the cash value of any food concession) and retaining allowance, if any, actually drawn during the whole month whether paid on daily, weekly, fortnightly or monthly basis ¹ [and the contributions payable under sub-paragraph (2-A) shall be calculated on the basis of the basic wages, dearness allowance (including the cash value of any food concession) and retaining allowance, if any, drawn during a whole month immediately preceding the period of service without wages, whether paid on daily, weekly, fortnightly or monthly basis] :

² [Provided that where the pay of a member employed in a newspaper establishment as defined in section 2 of the Working Journalists (Conditions of Service) and Miscellaneous Provisions Act, 1955 (45 of 1955), or in an establishment other than the newspaper establishment referred to above exceeds ³ [three thousand and five hundred rupees] per month, the contribution payable by the members and by the employer and the Central Government shall be limited to the amount payable on his pay per month (including dearness allowance, cash value of any food concession and retaining allowance, if any, actually drawn) of ³ [three thousand and five hundred rupees] only.]

(4) Each contribution payable under ¹ [sub-paragraphs (1), (2) and (2A)] shall be calculated to ⁴ [the nearest rupee, fifty paise or more to be counted as the next higher rupee and fraction of a rupee less than fifty paise to be ignored.]

¹ Subs. by G.S.R. 427, dated the 3rd March, 1976 (deemed to have come into force on the 1st March, 1971).

² Subs. by G.S.R. 629, dated the 4th August, 1983 (w.e.f. 1st April, 1983)

³ Subs. by G.S.R. 29, dated 28th December, 1990, for "rupees two thousand and five hundred" (deemed to have come into force from 1st November, 1990)

⁴ Subs. by G.S.R. 546, dated the 19th July, 1983 (w.e.f. 1st April, 1983).

10. Payment of contribution. — (1) The employer shall, in the first instance, pay both the contribution payable, to the Family Pension Fund by himself and also, on behalf of the member of the Family Pension Fund employed by him directly or by or through a contractor, the contribution payable to the Family Pension Fund by such member.

(2) In respect of employees employed by or through a contractor, the contractor shall recover the contribution payable to the Family Pension Fund by such employees and shall pay to the principal employer the said amount together with an equal amount of contribution payable to the Family Pension Fund by the employer.

(3) It shall be the responsibility of the principal employer to pay both the contributions payable to the Family Pension Fund by himself in respect of the employees directly employed by him and also in respect of the employees employed by or through a contractor.

¹**10-A. Recovery of damages for default in payment of any contribution :** — (1) Where an employer makes default in the payment of any contribution to the Family Pension Fund, or in the payment of any charges payable under any other provision of the Act or the Scheme, the Central Provident Fund Commissioner or such officer as may be authorised by the Central Government, by notification in the Official Gazette, in this behalf, may recover from the employer by way of penalty, damages at the rates given below : —

Period of default	Rate of damages (Percentage of arrears per annum).
(a) Less than two months.	Seventeen.
(b) Two months and above but less than four months.	Twenty-two.
(c) Four months and above but less than six months.	Twenty-seven.
(d) Six months and above.	Thirty-seven.

(2) The damages shall be calculated to the nearest rupee, 50 paise or more to be counted as the nearest higher rupee and fraction of a rupee less than 50 paise to be ignored.

¹Paras 10A and IOB added by G.S.R. 523 dated 16.8.1991 (w.e.f 1st September 1991).

10-B. Terms and conditions for reduction or waiver of damages. — The Central Board may reduce or waive the damages levied under section 14B of the Act in relation to an establishment specified in the second proviso to section 14B, subject to the following terms and conditions, namely : —

(a) in case of a change of management including transfer of the undertaking to workers' co-operative and in case of merger or amalgamation of the sick industrial company with any other industrial company, complete waiver of damages may be allowed ;

(b) in cases, where the Board for Industrial and Financial Reconstruction, for reasons to be recorded in its scheme, in this behalf recommends, waiver of damages upto 100 per cent may be allowed ;

(c) in other cases, depending on merits, reduction of damages upto 50 per cent may be allowed.]

11. Employer's share not to be deducted from the members. — Notwithstanding any contract to the contrary, the employer shall not be entitled to deduct the employer's contribution payable to the Family Pension Fund from the wages of a member of the Family Pension fund or otherwise to recover it from him.

12. Recovery of a member's share of contribution. — (1) The amount of contribution paid by the employer or a contractor on behalf of a member of the Family Pension Fund shall, notwithstanding the provisions in this Scheme or any law for the time being in force or any contract to the contrary, be recoverable by means of deduction from the wages of the member of the Family Pension Fund and not otherwise :

Provided that no such deduction may be made from any wage other than that which is paid in respect of the period or part of the period in respect of which the contribution to the Family Pension Fund is payable :

Provided further that the employer or a contractor shall be entitled to recover the employee's share from a wage other than that which is paid in respect of the period for which the contribution to the Family Pension Fund has been made or is payable where the employee has in writing given a false declaration at the time of joining service with the said employer or a contractor that he was not already a member of the Family Pension Fund :

Provided further that where no such deduction has been made on account of an accidental mistake or a clerical error, such deduction may, with the consent in writing to the Inspector, be made from the subsequent wages.

¹Paras 10A and 10B added by G.S.R. 523 dated 16.8.1991 (w.e.f 1st September, 1991)

(2) Deductions made from the wages of a member of the Family Pension Fund paid on daily, weekly or fortnightly basis should be totalled upto indicate the monthly deductions.

(3) Any sum deducted by an employer from the wages of an employee under this Scheme shall be deemed to have been entrusted to him for the purpose of paying the contribution to the Family Pension Fund in respect of which it was deducted.

13. Particulars to be supplied by persons already employed at the time of the commencement of the Family Pension Fund. -- Every person who is entitled to become a member of the Family Pension Fund shall be asked forthwith by his employer to furnish and shall, on such demand, furnish to him, for communication to the Commissioner, particulars concerning himself and his family in Form 2¹ [as prescribed under the Employees' Provident Funds Scheme].

14. Preparation of contribution cards. -- The employer shall prepare a Family Pension Fund contribution card, in respect of every employee in his employment who has become a member of the Family Pension Fund.

² [14-A. Currency of Contribution Cards.-- The contribution cards issued under this Scheme shall be current for one year :

Provided that the said period of one year may commence and terminate at such different time in different factories or any other establishment, as may be decided by the Commissioner from time to time :

Provided further that the cards issued, -

(a) in respect of the first contribution period ; or

(b) in respect of the contribution period immediately preceding the date from which the establishment is notified as an annually posted establishment,

may be for a period which may be less or more than a year].

¹ Ins. by G.S.R.523, dated the 16th August, 1991 (w.e.f. 1st September, 1991).

² Ins. by G.S.R. 419, dated 31st August, 1992 (w.e.f. 19th September, 1992).

15. Duties of employers. -- (1) Every employer shall send to the Commissioner, within fifteen days of the commencement of this Scheme, a consolidated return ¹[in such form as the Commissioner may specify] of the employees entitled to become members of the Family Pension Fund showing the basic wage, retaining allowance, if any, and dearness allowance including the cash value of any food concession paid to each of such employees :

Provided that if there is no employee who is entitled to become a member of the Family Pension Fund, the employer shall send a 'NIL' return.

² [(2) Every employer shall send to the Commissioner within fifteen days of the close of each month a return, in such form as the Commissioner may specify, of the employees -

(a) qualifying to become members of the Family Pension Fund for the first time during the preceding month together with declaration in Form 2 (EPF) furnished by such qualifying employees ; and

(b) leaving service of the employer during the preceding month :

Provided that if there is no employee qualifying to become member of the Fund for first time or there is no employee leaving service of the employer during the preceding month, the employer shall send a 'Nil' return.]

¹ [(2A) Every employer shall send to the Commissioner within twenty five days of the close of the month, a monthly abstract in such form as the Commissioner may specify showing, *inter alia*, the aggregate amount of recoveries made from the wages of all the members and the amount contributed by the employer in respect of such members. The employer shall maintain in his record, duplicate copies of the Annual Contribution Statement for production at the time of inspection by an Inspector.

¹ Added by G.S.R. 419, dated 31st August, 1992 (w.e.f. 19-09-1992).

² Subs. *ibid*.

(2B) Every employer shall send to the Commissioner within one month of the close of the period of currency, a consolidated Annual Contribution Statement, in such form as the Commissioner may specify, showing the total amount of recoveries made during the period of currency from the wages of each member and the total amount contributed by the employer in respect of each such member for the said period together with contribution cards. The employer shall maintain in his record, duplicate copies of the Annual Contribution Statement for production at the time of inspection by an Inspector.]

(3) Every employer shall maintain an inspection notebook for an inspector to record his observations on his visit to the establishment.

(4) Every employer shall maintain such accounts in relation to the amounts contributed to the Family Pension Fund by him and by his employees as the Central Board may, from time to time, direct and it shall be the duty of every employer to assist the Central Board in making such payments from the Family Pension Fund to his employees as are sanctioned by or under the authority of the Central Board.

(5) Notwithstanding anything hereinbefore contained in this paragraph, the Central Board may issue such directions to the employers generally as it may consider necessary or proper for the purpose of implementing the Scheme, and it shall be the duty of every employer to carry out such directions.

16. Employer to furnish particulars of ownership. -- Every employer in relation to a factory or other establishment to which the Act applies or is applied hereafter shall furnish to the Regional Commissioner, particulars of all the branches and departments, owners, occupiers, directors, partners, managers or any other person or persons who have the ultimate control over the affairs of such factory or establishment and also send intimation of any change in such particulars, within fifteen days of such change, to the Regional Commissioner, by registered post.

17. Duties of contractors. -- Every contractor shall, within seven days of the close of every month, submit to the principal employer a

statement showing the recoveries of contributions to the Family Pension Fund in respect of employees employed by or through him and shall also furnish to him such information as the principal employer is required to furnish under the provisions of this Scheme to the Commissioner.

18. Allotment of account numbers. -- (1) For the purposes of this Scheme, the members of the Family Pension Fund shall retain the account numbers, if any, allotted to them under the Scheme. If there is no such number, fresh numbers will be allotted by the Commissioner.

(2) Separate Account numbers will be allotted to such members of the Family Pension Fund employed in a factory or establishment exempted under section 17 of the Act as are covered by this Scheme.

19. Declaration by persons taking up employment after the fund has been established. -- The employer shall before taking any person into employment, ask him to state in writing whether or not he is a member of the Family Pension Fund and if he is, ask for his account number and the name and particulars of the last employer. If he is unable to furnish the account number, he shall require such person to furnish and such person shall, on demand furnish to him for communication to the Commissioner, particulars regarding himself and his family in Form No. 2.

20. Administration account. -- A separate account shall be kept, called the "Family Pension Administration Account", for the recording of all the administrative expenses of the Family Pension Fund.

21. Family Pension-cum-Life Assurance Fund Account. -- The aggregate amount received as the employers' and the employees' contributions and also the Central Government's contribution to the Family Pension Fund including the contributions made by the Central Government under section 6B of the Act towards meeting

the administrative expenses involved in the implementation of this Scheme shall be credited to an account called the "Family Pension-cum-Life Assurance Fund Account".

22. Investment. -- (1) All moneys belonging to or standing to the credit of the Family Pension Fund Account shall be kept in deposit with the Central Government in the Public Account.

(2) The Central Government shall allow interest at the rate not less than ¹[8 1/2 per cent.] per annum.

23. Disposal of the Fund. -- (1) All payments on account of family pension and other benefits under this Scheme shall be chargeable against the said Account.

(2) Subject to the provisions of the Act and this Scheme, the Family Pension-cum-Life Assurance Fund Account not including therein the Family Pension Administration Account shall not, except with the previous sanction of the Central Government, be expended for any purpose, other than the payment of benefits as may be admissible under this Scheme to ²[a member of the Family Pension Fund or persons belonging to his family or persons entitled to receive his provident fund accumulations].

24. Supply of information to Central Government. -- The Commissioner shall furnish such information to the Central Government from time to time in respect of the incomings and outgoings from the Family Pension Fund Account as may be asked for and in such manner as may be directed by the Central Government.

³[**25. Forms and manner of maintenance of accounts.** -- The Central Board shall maintain the accounts of its income and expenditure, including its administrative accounts, in Form 3 and Form 4 and the balance sheet in Form 5. The accounts shall be balanced on the 31st March each year.]

¹ Subs. vide G.S.R. 946, dated the 15th November, 1988 (w.e.f. 1-4-1988).

² Subs. by G.S.R. 186 (E), dated the 31st March, 1973.

³ Subs. by G.S.R. 13, dated 21st December, 1992 (w.e.f. 2nd January, 1993).

26. Audit. -- The accounts of the Family Pension Fund, including the administrative expenses incurred in running this Scheme, shall be audited in accordance with the instructions issued by the Central Government in consultation with the Comptroller and Auditor-General of India. The charges on account of such audit shall be paid out of the Family Pension Fund.

27. Maintenance of Family Pension Fund Account. -- The account called the "Family Pension-cum-Life Assurance Fund Account" referred to in para 21 shall be opened and maintained by the Commissioner in such manner as may be specified by the Central Board with the approval of the Central Government.

28. Rate of Family Pension. -- (1) In the case of a member who being a member of the Family Pension Fund ¹[* * *] dies during the period of reckonable service before attaining the age of 60 years, family pension shall be paid at the rates specified in the Table below subject to the condition that ²[he has contributed to the Family Pension Fund for a period of not less than ³[three months].

⁴ [TABLE

Pay of the member on which contribution to the Family Pension Fund is payable.	Monthly rate of Family Pension
Upto Rs. 300/-	Rs. 250/- per month (fixed).
Exceeding Rs. 300/- but not exceeding Rs. 700/-	Rs. 300/- per month (fixed).
Exceeding Rs. 700/- but not exceeding Rs. 1600/-	42.5% of pay with a minimum of Rs. 300/- and a maximum of Rs. 600/-

¹ The words and figures "at age of 25 years or less" omitted by G.S.R. 87 (E), dated the 16th February, 1983 (w.e.f. 1st January, 1983).

² Subs. by G.S.R. 360 (E), dated the 28th April, 1982 (deemed to have come into force from 1st April, 1982).

³ Subs. by G.S.R. 608, dated the 27th July, 1988 (deemed to have come into force from 1st April, 1988).

⁴ Subs. by G.S.R. 535 dated the 29th October, 1992 (deemed to have come into force on 1st April, 1992).

