

**GOVERNMENT OF ¹[KHYBER PAKHTUNKHWA],
FINANCE DEPARTMENT.**

In exercise of the powers conferred by Section 26 of the ²[Khyber Pakhtunkhwa] Civil Servants Act, 1973 ³[Khyber Pakhtunkhwa] Act No. XVIII of 1973, the Governor of the ⁴[Khyber Pakhtunkhwa], is pleased to direct that the following rules shall substitute the existing General Provident Fund (⁵[Khyber Pakhtunkhwa] Services) Rules, as amended from time to time, namely:-

**⁶[KHYBER PAKHTUNKHWA]
GENERAL PROVIDENT FUND RULES 2008.**

1. Short Title and Commencement:-

- (a) These rules may be called the ⁷[Khyber Pakhtunkhwa] General Provident Fund Rules, 2008.
- (b) These shall come into force on 1st July 2008.

2. Definitions:-

- (1) In these rules:-
 - a) Accounts Officer means such officer as may be appointed in this behalf by the Auditor-General of Pakistan, Controller General of Accounts, the Accountant General ⁸[Khyber Pakhtunkhwa] and the Government of ⁹[Khyber Pakhtunkhwa].
 - b) **Emoluments:-** Except where otherwise expressly provided, emoluments means pay, leave salary or subsistence grant as defined in the Fundamental Rules, and includes sterling overseas pay converted at current rate of exchange as the Governor may prescribe in this behalf and any remuneration of the nature of pay received in respect of foreign service.
 - c) Family means:-
 - i. In the case of a male subscriber, the wife or wives and children of a subscriber and the widow, or widows, and children of a deceased son of the subscriber. Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance she

¹ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

² Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

³ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁴ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁵ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁶ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁷ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁸ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁹ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently indicates by express notification in writing to the Accounts Officer that she shall continue to be so regarded;

Provided where no family member of the deceased subscriber exist as above the payment shall be made to other family members, as defined in the pension rules. In any case of doubt, payment would be made to the persons presenting legal authority/succession certificate.

- ii. In the case of a female subscriber, the husband and children of a subscriber, and the widow or widows and children of a deceased son of a subscriber;

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

- d) "Children" means legitimate children.

Note -- An adopted child shall be considered to be a child when the Accounts Officer, or if any doubt arises in the mind of the Accounts Officer, the Advocate General to the Provincial Government is satisfied that under the personal law of the subscriber, adoption is legally recognized as conferring the status of a natural child, but in this case only.

- e) "Fund" means the General Provident Fund.
- f) "Government" means the Government of ¹⁰[Khyber Pakhtunkhwa].
- g) "Leave" means any kind of leave recognized by the Fundamental Rules or ¹¹[Khyber Pakhtunkhwa] Civil Servants Revised Leave Rules, 1981.
- h) "Year" means a financial year.

(2) Any other expression used in these Rules which is defined either in the Provident Funds Act^{12*} (XIX of 1925) or in the Fundamental Rules is used in the sense therein defined.

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

¹⁰ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

¹¹ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

¹² * Appendix A as adopted Central Acts and Ordinance Order, 1949.

Constitution of the Fund:-

3. The Fund shall be maintained in Pakistan in rupees.
4. (i) All Government Servants in pensionable service under these rules, at the rates prescribed by the Government of ¹³[Khyber Pakhtunkhwa] from time to time, shall compulsorily subscribe towards G.P Fund from first pay at the time of entry into Government service (including probation).

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

- (ii) The subscriptions towards the G.P. Fund shall remain restricted to the rates fixed by the Provincial Government from time to time. No additional subscriptions or cash deposits shall be permissible in such accounts.

In any case of additional deduction or deposits in the said accounts, mark up shall not be allowed.

- (iii) There will be no option to postpone subscription to this Fund either during leave of any kind (except extra ordinary leave without pay) or during the training period or suspension.
5. Once a subscriber has applied for the payment of the amount in the Fund under clause (c) of rule 16 he shall not have the option to withdraw his application later on even if he is retained in service beyond the age of his superannuation.

Nominations:-

6. (1) A subscriber shall, as soon as may be, after joining the Fund, send to the Accounts Officer, a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund, in the event of his death before that amount has become payable, or having become payable has not been paid:

Provided that if, at the time of making the nomination, subscriber has a family, the nomination shall not be in favour of any person or persons other than the members of his family.

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

¹³Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

Fund at any time.

- (3) Every nomination shall be in such one of the Forms set forth in the First Schedule as is appropriate in the circumstances.
- (4) A subscriber may at any time cancel a nomination by sending a notice in writing to the Accounts Officer:

Provided that the subscriber shall, alongwith such notice send a fresh nomination made in accordance with the provisions of sub-rule (1) to (3).

- (5) Without prejudice to the provisions of sub-rule (4) a subscriber shall alongwith every nomination made by him under this rule send to the Accounts Officer a contingent notice of cancellation which shall be in such one of the Forms set forth in the Second Schedule as is appropriate in the circumstances.
- (6) Immediately on the occurrence of any event by reason of which the contingent notice of cancellation referred to in sub-rule (5) becomes operative and the nomination to which that notice relates consequently stands cancelled the subscriber shall send to the Accounts Officer a fresh nomination made in accordance with the provisions of sub-rules (1) to (3).
- (7) Every nomination made, and every notice of cancellation given by a subscriber shall, to the extent that it is valid, take effect on the date on which the Accounts Officer receives it.

Provided that in respect of every such nomination, the subscriber shall, as soon as may be after the said date send to the Accounts Officer a contingent notice of cancellation in such one of the Forms set forth in the Second Schedule as is appropriate in the circumstances.

Subscriber's account:-

7. An account shall be prepared/maintained in the name of each subscriber and shall show he amount of his subscriptions with mark up thereon calculated as prescribed in sub-rule (2) of Rule 11.

Conditions and rates of subscriptions:-

8. (1) The rate of subscriptions to the Fund would be that fixed by the Government from time to time.

Note:- Rates of subscriptions as determined from time to time by the Government of ¹⁴[Khyber Pakhtunkhwa] are appended at Annexure-I to these rules.

- (2) A subscriber who has, under Rule 15, withdrawn the amount standing to his credit in the Fund shall not subscribe to the Fund after such withdrawal unless and until

¹⁴ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

he returns to duty.

- (3) No deduction of monthly subscription shall be made from the pay of a subscriber for the month in which application under sub-clause (c) to rule 16 is made.

9. When a subscriber is transferred to Foreign Service or sent on deputation out of Pakistan he shall remain to be governed by subject to the rules of the Fund in the same manner as if he was not so transferred or sent on deputation.

Realization of Subscriptions:-

10. When emoluments are drawn from any other source the subscriber shall forward his subscriptions monthly to the concerned Accounts Officer. In case of Foreign Service within country or abroad, monthly subscription towards the Fund, on monthly basis, shall continue to be deposited by the subscriber concerned through treasury credit challans under relevant head of account in the State Bank of Pakistan, National Bank of Pakistan or any other bank authorized by the Government. Full particulars of the subscriber regarding Name, Designation, Department & G.P. Fund Account number may invariably be recorded on the credit challan.

Mark up:-

11. (1) Subject to the provisions of sub-rule (5) below, Government shall pay to the credit of the account of a subscriber mark up at such rate as may be determined for each year according to the method of calculation prescribed from time to time by the Government. The mark up rates on G.P Fund accumulation are appended as Annexure-II.

(2) Mark up shall be credited with effect from the last day in each financial year in the following manner:-

- (i) On the amount at the credit of a subscriber on the last day of the preceding year, less any sums withdrawn during the current financial year --- mark up for twelve months;
- (ii) On sums withdrawn during the current financial year --- mark up from the beginning of the current financial year up to the last day of the month preceding the month of withdrawal;
- (iii) On all sums credited to the subscriber's account after the last day of the preceding year--- mark up from the date of deposit up to the end of the current year;
- (iv) The total amount of mark up shall be rounded to the nearest whole rupee (fifty paise counting as the next higher rupee);

Provided that when the amount standing at the credit of a subscriber has

become payable, mark up shall thereupon be credited under this sub-rule in respect only of the period from the beginning of the current year or from the date of deposit, as the case may be, up to the date on which the amount standing at the credit of the subscriber became payable.

(3) In this rule, the date of deposit shall in the case of a recovery from emoluments be deemed to be the first day of the month in which it is recovered; and in the case of an amount forwarded by the subscriber shall be deemed to be the first day of the month of receipt, if it is received by the Accounts Officer before the fifth day of that month, but if it is received on or after the fifth day of that month, the first day of the next succeeding month.

(4) In addition to any amount to be paid under Rules 15, or 16, mark up thereon upto the end of the month preceding that in which the payment is made shall be payable to the person to whom such amount is to be paid;

Provided that where the Accounts Officer has intimated to that person (or his agent) a date on which he is prepared to make payment in cash, or has posted a cheque in payment to that person, mark up shall be payable only upto the end of the month preceding the date so intimated or the date of posting the cheque, as the case may be:

Provided further that if the person entitled to the payment does not send an application in that behalf within 6 months of the date on which the amount standing to the credit of the subscriber has become payable, mark up shall not be payable beyond the end of the sixth month after the month in which the amount became payable.

(5) Mark up shall not be credited to the account of a Muslim subscriber if he informs the Accounts Officer that he does not wish to receive it, but if he subsequently asks for mark up, it shall be credited with effect from the first day of the year in which he asks for it.

(6) No mark up shall be charged by Government on the house building and Conveyance advances drawn by a Government servant whose deposits in the Provident Fund Account carry no mark up, subject to the following conditions: --

- (i) The Government servant has not received mark up on his Provident Fund accumulations prior to the drawal of the advance from the Government;
- (ii) The mark up to be remitted under these orders shall not exceed the amount of mark up foregone by the Government servant concerned on his Provident Fund

Account up to the date on which the mark up on Government Loans would become due for payment;

- (iii) If at any time in future the Government servant who has availed himself of this concession chooses to take mark up on his Provident Fund deposits, he will be required to pay the accrued mark up on the advances drawn from the Government less the mark up already foregone on his G. P. Fund accumulation.

Provided that, in case the mark up foregone on his G.P. Fund accumulation either equal or more than the accrued mark up on the advances drawn by the subscriber from the Government, he shall not be liable to pay the mark up accrued on the advances drawn from the Government.

Advances from the Fund:-

12. (1) A temporary advance upto eighty percent may be granted to a subscriber from the amount standing to his credit in the Fund at the discretion of the sanctioning authority specified below:-

Employees BPS-1 to BPS-4	Officers Category-IV	As specified in Delegation of Power under Financial Rules & Powers of Re-Appropriation Rules for the time being in force.
Employees BPS-5 to BPS-15	Officer Category-III	-Do-
Employees BPS-16	Officers Category-II	-Do-
Employees BPS-17 to BPS-20	Officers Category-I/ Administrative Deptt	-Do-
Administrative Secretaries/ ACS/CS,	Establishment Deptt	-Do-

(2) Sanctioning authorities for G.P Fund advances in the Elementary & Secondary Education Department are specified below:-

Employees BPS-1 to BPS-4	Officers Category-IV	As specified in Delegation of powers under Financial Rules & Powers of Re-Appropriation Rules for the time being in force.
Employees BPS-5 to BPS-15	Officer Category-III	
Employees in BPS 16 – 18	All EDOs in Elementary Secondary & Education Deptt.	
Employees in BPS –19	All Directors in Elementary & Secondary Education Deptt.	
Employees in BPS-20	Administrative Secretary	
Administrative Secretary	Establishment Deptt.	

(3) A subscriber can be granted any subsequent advance subject to the condition that amount of previous advance has been re-paid in full or the outstanding balance of previous advance is adjusted in advance being sanctioned so that only one advance remains outstanding at one time, provided a period of 12 months has been elapsed on the previous advance (s) drawn.

Note:- Application for temporary advance (s) shall be submitted on the application form, appended as Annex-III to the rules.

13. (1) A non-refundable advance may be granted to a subscriber upto eighty percent of the amount standing to his credit in the Fund at the discretion of the sanctioning authority as specified in rule 12 of these rules after attaining the age of 45 years. There would be no bar on the grant of any subsequent non-refundable advance or advances, provided a period of 12 months has been elapsed on the previous advance (s) drawn.

(2) Disclosures of purpose for drawal of advances from the Fund either refundable or non-refundable shall not be required.

(3) Zakat will not be deducted from the amount of non-refundable advances/final payment of those subscribers, who submits declaration on the prescribed form for exemption from Zakat deduction, with the claim. No such further declaration will be required on subsequent non-refundable advances as well as final payment. A subscriber may deposit with Accounts Officer concerned, the declaration on prescribed form, in anticipation of any such withdrawal.

14. (1) An advance shall be recovered from the subscriber in such number of equal monthly installments as the sanctioning authority may direct; but such number shall not be less than twelve unless the subscriber so elects, or in any case more than thirty six. A subscriber may at his option, repay more than one installment in a month. Each installment shall be a number of whole

rupees, the amount of the advance being raised or reduced, if necessary, to admit the fixation of such installments.

(2) If an advance has been granted to a subscriber and drawn by him but subsequently disallowed by the competent authority, due to its inadmissibility, the whole or balance of the amount withdrawn, shall together with mark up at the rate provided in rule 11, forthwith be repaid by the subscriber to the Fund or in default, be ordered by the Accounts Officer to be recovered by deduction from the emoluments/pension of the subscriber in lumpsum or installments as may be directed by the authority competent to sanction an advance.

(3) Recoveries made under this rule shall be credited as they are made to the subscriber's account in the Fund.

Final withdrawal of Accumulations in the Fund.

15. When a subscriber quits service, the amount standing to his credit in the Fund shall become payable to him:-

Provided that a subscriber, who has been dismissed from service and is subsequently reinstated in service shall, if required to do so by Government, repay any amount paid to him from the Fund in pursuance of this rule, with mark up thereon at the rate provided in rule, 11 in the manner provided in the proviso to Rule 16. The amount so repaid shall be credited to his account in the Fund:

Provided further that a subscriber shall on application made by him be permitted to withdraw finally the amount standing to his credit in the Funds six months before his retirement.

16. When a subscriber____

- (a) Has proceeded on leave preparatory to retirement, or, if he is employed in a vacation department, on leave preparatory to retirement combined with vacation, or
- (b) while on leave, has been permitted to retire or been declared by a competent medical authority to be unfit for further service, or
- (c) desires payment within six months before his retirement;

the amount standing to his credit in the Fund shall, upon application made by him in that behalf to the Accounts Officer, become payable to the subscriber;

Provided, that the subscriber, if he returns to duty, shall, if so required by Government, repay

to the Fund, for credit to his account the whole or part of any amount paid to him from the Fund in pursuance of the rule with mark up thereon at the rate provided in Rule 11, in cash security, or partly in cash and partly in securities, by installments or otherwise, by recovery from his emoluments or otherwise, as may be directed by the authority competent to sanction an advance under sub rule (1) of Rule 12.

17. On the death of a subscriber before the amount standing to his credit has become payable, or where the amount has become payable before payment has been made;

- (i) When the subscriber leaves a family____
 - (a) If a nomination made by the subscriber in accordance with the provision of Rule 6 or of the corresponding rule heretofore in force in favour of a member or members of his family subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates shall become payable to his nominee or nominees in the proportion specified in the nomination;
 - (b) If no such nomination in favour of a member or members of the family of the subscriber subsists, or if such nomination relates only to a part of the amount standing to his credit in the Fund, the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall, become payable to the members of his family in equal shares;

Provided in case any part of the amount standing at the credit of the subscriber, becomes payable, is not covered by valid nomination under rule 6 shall be distributed in equal shares among the members of his family other than the nominees. If the family member is one whole thereof. If the legal heir/heirs are the nominee/nominees to him/them, the balance which does not cover by the valid nomination.

- (ii) When the subscriber leaves no family;

If a nomination made by him in accordance with the provision of Rules 6 or of the corresponding rule heretofore in force in favour of any person or persons subsists, the amount standing to his credit in the fund or the part, thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination.

Provided that in case any part of the amount standing at credit of the subscriber, becomes payable, which is not covered by valid nomination under rule-6 shall also be paid to the nominee(s). In case of more than one nominee, it shall be paid in equal shares amongst all the nominees.

18. (1) When the amount standing to the credit of a subscriber in the Fund becomes payable, it shall be the duty of the Accounts Officer to make payment, as provided in Rule 15 to 17 of these rules, on the application from actual payees, duly accompanied with Form-10

(Appendix-E).

(2) If the person to whom, under these rules, any amount is to be paid, is a lunatic/retarded, who cannot manage his/her own affairs or for whose estate manager has been appointed in this behalf the payment shall be made to such manager and not to the lunatic or through the Guardian appointed for the purpose of pension.

- (3) (a) If the person to whom, under these rules any amount is to be paid, is a minor for whose property a guardian has been regularly appointed, the payment of such amount shall be made to such guardian. If no such guardian has been appointed, the Accounts Officer empowered under sub rule (1) to make the payment, may pay such amount to the mother of the minor. Where the mother of the minor_____
- (i) is not alive;
 - (ii) was, in the life-time of the subscriber, judicially separated from him;
 - (iii) has remarried; or
 - (iv) is or has become disqualified or otherwise unsuitable, the Accounts Officers may pay such amount to any suitable person nominated by the Head of Office of the deceased subscriber.
- (b) Where the subscriber was a female, the Accounts Officer, in applying the above provisions mutatis mutandis may make payment to the father of the minor or to such other person as may be appointed as guardian.
- (c) Where the guardian appointed in the manner prescribed above, the Accounts Officer authorizing payment to any person other than the mother, father, paternal grand-father, uncle, brother or sister of the minor, the guardian shall be required to execute an indemnity bond, with two sureties, indemnifying Government against any claim which may subsequently be made.
- (d) Any person who desires to claim payment under this rule shall send a written application in that behalf to the Accounts Officer. Payment of amounts withdrawn shall be made in Pakistan only. The persons to whom the amounts are payable shall make their own arrangements to receive payment in Pakistan.

Note:- When the amount standing to the credit of a subscriber has been payable under Rule 15; 16 or 17, the Accounts Officer shall authorize prompt payment of that portion of the amount standing to the credit of a subscriber in regard to which there is no dispute or doubt, the balance being adjusted thereafter as soon as possible.

19. (a) If a Government servant is a subscriber to any other Government Provident Fund, which is a non-contributory provident Fund, is permanently transferred to pensionable service under the Government of the ¹⁵[Khyber Pakhtunkhwa], the amount of subscriptions, together with mark up thereon, standing to his credit in such other Fund on the date of transfer shall, with the consent of the other Government concerned, be transferred to his credit in the Fund.
- (b) If a Government servant who is a subscriber to the State Railway Provident Fund, or the Contributory Provident Fund permanently transferred to pensionable service under the Government of the ¹⁶[Khyber Pakhtunkhwa] and elects or is required to earn pension in respect of such pensionable service—
- (i) the amount of subscription, with mark up thereon, standing to his credit in such Contributory Provident Fund on the date of transfer shall, with the consent of the other Government, if any, be transferred to his credit in the Fund;
- (ii) the amount of Government contributions, with mark up thereon standing to his credit in such Contributory Provident Fund, shall, with the consent of the other Government, if any, be repaid to Government and credited to Revenues of the Government of the ¹⁷[Khyber Pakhtunkhwa] and;
- (iii) he shall in exchange be entitled to count towards pension such part of the period during which he subscribed to such Contributory Provident Fund as the Governor of the ¹⁸[Khyber Pakhtunkhwa] may determine.
20. If a subscriber to the Fund is subsequently admitted to the benefits of the contributory provident Fund, the amount of his subscriptions, together with mark up thereon shall be transferred to the credit of his account in the contributory provident Fund.

Procedure Rules—

21. All sums paid into the Fund under these rules shall be credited in the books of Government to an account named. The General Provident Fund Sums of which payment has not been taken with six month after they become payable under these rules shall be transferred to “Deposits” at the end of the year and treated under the ordinary rules relating to deposits.
22. When paying a subscription in Pakistan either by deduction from emoluments or in cash, a subscriber shall quote the number of his account in the Fund, which shall be communicated to him by the Accounts Officer. Any change in the number shall similarly be communicated to the subscriber by the Accounts Officer.
23. (1) Before the expiry of the third month of every financial year, the Accounts Officer or other officer required to maintain provident fund accounts shall furnish to every civil servants subscribing to a provident fund the account of which he is required to maintain a statement under

¹⁵ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

¹⁶ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

¹⁷ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

¹⁸ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

his hand showing the subscription to including the interest accruing thereon, if any, and withdrawals or advances from his provident fund during the preceding financial year. The Accounts Officer shall attach to the statement of account an enquiry whether the subscriber __

- a) desires to make any alteration in any nomination made under rule 6 or under the corresponding rule heretofore in force;
- b) has acquired a family in cases where the subscriber has made no nomination in favour of a member of his family under the proviso to sub-rule (1) of Rule 6.

(2) where any subscription made by a civil servant to his provident fund has not been shown or credited in the account by the Accounts Officer or other officer required to maintain such account, such subscriptions shall be credited to the account of the civil servant on the basis of such evidence as may be prescribed.

(3) Subscribers should satisfy themselves as to the correctness of the annual statement, and errors should be brought to the notice of the Accounts Officer within six months from the date of receipt of the statement.

(4) The Accounts Officers shall, if required by a subscriber, once, but not more than once, in a year inform the subscriber of the total amount standing to his credit in the Fund at the end of the last month for which his account has been written up.

FIRST SCHEDULE.

**{See Rule 6(3)}
Forms of nomination**

I. When the subscriber has a family and wishes to nominate one member thereof.

I hereby nominate the person mentioned below who is a member of my family as defined in Rule 2 of the ¹⁹[Khyber Pakhtunkhwa] General Provident Fund Rules, to receive the amount that may stand to my credit in the Fund, in the event of my death before that amount has become payable, or having become payable has been paid:-

Name and address of	Relationship with subscriber	Age/Date of
nominee		Birth

Dated this.....day of.....20.....

At.....

Signature.....
(Name of subscriber.....)

Two witnesses.

1- Name/Designation with Address Signature.....

2. Name/Designation with Address Signature.....

Attested
Signature.....

Name & Designation of Attesting Officer

Signature of subscriber

ATTESTED

Signature_____
Name & Designation (of attesting Officer)

¹⁹ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

II. When the subscriber has a family and wishes to nominate more than one member thereof.

I hereby nominate the persons mentioned below, who are members of my family as defined in Rule 2 of the ²⁰[Khyber Pakhtunkhwa] General Provident Fund Rules, to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable or having become payable has been paid and direct that the said amount shall be distributed among the said persons in the manner shown below against their names:.

Name and address of nominee	Relationship with subscriber	Age/Date of Birth	Amount or share of accumulations to be paid to each.
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Dated this.....day of.....20

At.....

Two witnesses.

1. Name/Designation with Address Signature.....

2. Name/Designation with Address Signature.....

Signature of subscriber

Note: This column should be filled in so as to cover the whole amount that may stand to the credit of the subscriber in the Fund at any time.

ATTESTED

Signature_____
Name & Designation (of attesting Officer)

III. When the subscriber has no family and wishes to nominate one person.

I, having no family as defined in Rule 2 of the ²¹[Khyber Pakhtunkhwa] General Provident Fund Rules, hereby nominate the person mentioned below to receive the amount that may stand to my credit in the Fund, in the event of my death before that amount has become

²⁰ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

²¹ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

payable, of having become payable has been paid:-

Name and address of nominee	Relationship with subscriber	Age/Date of birth
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Dated this.....day of.....20.....

At.....

Signature.....

(Name of Subscriber.)

Two witnesses.

1. Name/Designation with Address

Signature.....

2. Name/Designation with Address

Signature.....

Signature of Subscriber

ATTESTED

Signature _____
Name & Designation (of attesting Officer)

IV. When the subscriber has no family and wishes to nominate more than one person.

I, having no family as defined in Rule 2 of the ²²[Khyber Pakhtunkhwa] General Provident Fund Rules, hereby nominate the persons mentioned below to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable or having become payable has been paid, direct that the said amount shall be distributed among the said persons in the manner shown below against their names:___

²² Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

Name and address of nominee	Relationship with subscriber	Age/Date of Birth	* ²³ Amount or share of accumulations to be paid to each.

Dated this.....day of.....20.....

At.....

Signature.....

(Name of Subscriber.)

Two witnesses.

1. Name/Designation with Address

Signature.....

2. Name/Designation with Address

Signature.....

Signature of Subscriber

ATTESTED

Signature_____
Name & Designation (of attesting Officer)

²³ *Note:___ This column should be filled in so as to cover the whole amount that may stand to the credit of the subscriber in the Fund at any time

**SECOND SCHEDULE.
{See Rule 6 (5) and (8)}**

Forms of contingent notice of cancellation.

I. Where nomination is in favour of one or more members of the subscriber's family.

Without prejudice to my right under sub-rule (4) of Rule 6 of the ²⁴[Khyber Pakhtunkhwa] General Provident Fund Rules, to cancel the nomination made by me on..... whenever I think fit, I hereby give notice that in the event of the person/any of the persons nominated there under predeceasing me or of my contracting a fresh marriage with my wife/any of my wives being dissolved by divorce or otherwise, the said nomination shall forth with stand cancelled.

Dated this..... day of20..... at
.....

Signature.....
(Name of Subscriber).

Two witnesses.

- | | | |
|----|-------------------------------|----------------|
| 1. | Name/Designation with Address | Signature..... |
| 2. | Name/Designation with Address | Signature..... |

Signature of subscriber.....

ATTESTED

Signature_____
Name & Designation (of attesting Officer)

II. Where nomination is in favour of one more persons not being members of the subscriber's family.

²⁴ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

Without prejudice to my right under sub-rule (4) of Rule of the ²⁵[Khyber Pakhtunkhwa] General Provident Fund Rules, to cancel the nomination made by me on whenever I think fit, I hereby give notice that in the event of the person/any of the persons nominated there under predeceasing me, or in the event of my here after acquiring a family as defined in Rule 2 of the said rules, the said nomination shall forthwith stand cancelled.

Dated this..... day of20..... at

.....

Signature of Subscriber

Two witnesses.

1. Name/Designation with Address Signature.....

2. Name/Designation with Address Signature.....

Signature of Subscriber

ATTESTED

Signature _____
Name & Designation (of attesting Officer)

APPENDIX –“A”
THE PROVIDENT FUND ACT, 1925
ACT No. XIX OF 1925.
27th August, 1925.

An act to amend and consolidate the law relating to Government and other Provident Funds.

WHEREAS it is expedient to amend and consolidate the law relating to

²⁵ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

Government and other Provident Funds; it is hereby enacted as follows:-

Short Title Extent and commencement.

1. (1) This act may be called the Provident Funds Act, 1925.
- (2) It extends to the whole of Pakistan.
- (3) It shall come into force on such date as the central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this act, unless there is anything repugnant in the subject or context:-
 - (a) “Compulsory deposit” means a subscription to, or deposit in, a Provident Funds which, under the rules of the Fund, is not until the happening of some specified contingency, repayable on demand otherwise than for the purpose of the payment of premia in respect of a policy of life insurance or the payment of subscriptions or premia in respect of a family pension Fund, and includes any contribution and any interest or increment which has accrued under the rules of the Fund on any such subscription deposit or contribution, and also any such subscription, deposit, contribution, interest or increment remaining to the credit of the subscriber or depositor after the happening of any such contingency;
 - (b) “Contribution” means any amount credited in a Provident Fund, by any authority administering the Fund, by way of addition to, a subscription to, or deposit or balance at the credit of an individual account in, the Fund; and “Contributory Provident Fund” means a Provident Funds the rules of which provide for the crediting of contributions;
 - (c) “Dependant” means any of the following relatives of a deceased subscriber, to or a depositor in, a Provident Fund, namely, a wife, husband, parent, child, minor brother, unmarried sister and a deceased son’s widow and child, and where no parent of the subscriber or depositor is alive, a paternal grand-parent.
 - (d) “Government Provident Fund” means a Provident Fund, other than a Railway Provident Fund found constituted by the authority of the secretary of state, the central Government, the crown representative or any Provincial Government for any class or classes of persons in the service of the state or of persons employed in educational institutions or employed by bodies existing solely for educational purposes and references in this Act to the Government shall be construed accordingly;
 - (e) “Provident Funds” means a Fund in which subscriptions or deposits of any class or classes of employees are received and held on their individual accounts, and include any contributions and any interest or increment accruing on such subscriptions, deposits or contributions under the rules of the Fund;
 - (f) “Railway administration” means:-

- i. any company administering a railway or tramway in Pakistan under a Pakistan law or under contract with the Government, or
 - ii. the management of any railway or tramway administered by the Provincial Government, and includes, in any case referred to in sub-clause (ii) the Provincial Government;
- (g) “Railway Provident Fund” means a Provident Fund constituted by the authority of a Railway administration for any class or classes of its employees.

PROTECTION OF COMPULSARY DEPOSITS.

3. (1) A compulsory deposit in any Government or Railway Provident Fund shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or order of any Civil Revenue or Criminal Court in respect of any debt or liability incurred by the subscriber or depositor, and neither the official assignee nor any receiver appointed under the provincial insolvency Act, 1920, shall be entitled to, or have any claim on, any such compulsory deposit.

(2) Any sum standing to the credit of any subscriber to, or depositor in any such Fund at the time of his decease and payable under the rules of the Fund to any dependant of the subscriber or depositor, or to such persons as may be authorized by law to receive payment on his behalf, or shall, subject to any deduction authorized by this Act and save where the dependant is the widow or child of the subscriber or depositor, subject also to rights of an assignee under an assignment made before the commencement of this Act, vest in the dependant, and shall, subject as aforesaid, be free from any debt or other liability incurred by the deceased or incurred by the dependant before the death of the subscriber or depositor.

PROVISIONS REGARDING REPAYMENTS

4. (1) When under the Rule of any Government or Railway Provident Fund the sum standing to the credit of any subscriber or depositor, or the balance thereof after the making of any deduction authorized by this Act, has become payable, the Officer whose duty it is to make the payment shall pay the sum or balance, as the case may be, to the subscriber or depositor, or, if he is dead, shall—

- (a) if the sum or balance, or any part thereof, vests in a dependant under the provisions of section 3, pay the same to the dependant or to such person as may be authorized by law to receive payment on his behalf; or

- (b) if the whole sum or balance, as the case may be, does not exceed five thousand Rupees, pay the same, or any part thereof, which is not payable under clause (a), to any person nominated to receive it under the rules of the Fund, or, if no person is so nominated, to any person appearing to him to be otherwise entitled to receive it; or
- (c) In the case of any sum or balance, or any part thereof, which is not payable to any person under clause (a) or clause (b) pay the same:-
 - (i) to any person nominated to receive it under the rules of the Fund, on production by such person of probate or letters of the administration evidencing the grant to him of administration to the estate of the deceased or a certificate granted under the succession Certificate Act VII 1889, or under the Bombay Regulation VIII of 1827, entitling the holder thereof to receive payment of such sum, balance or part, or
 - (ii) Where no person is so nominated, to any person who produces such probates, letters or certificates:

Provided that, where the whole or any part of any sum standing to the credit of the subscriber or depositor has been assigned to any other person before the commencement of this Act, and notice in writing of the assignment has been received by the officer from the assignee, the officer shall, after making any deduction authorized by this act and any payment due under clause (a) to or on behalf of the widow or children of the subscriber or depositor—

- (i) If the subscriber or depositor or, if he is dead, the person to whom in the absence or any valid assignment the sum or balance would be payable under this sub-section give his consent in writing, pay the sum or part or the balance thereof, as the case may be, to assignee, or
 - (ii) If such consent is not forthcoming, withhold payment of the sum, part or balance, as the case may be, pending a decision of a competent Civil Court as to the person entitled to receive it.
- (2) The making of any payment authorized by sub-section (1) shall be a full discharge to the Government or the Railway Administrator, as the case may be, from all liability in respect of so much of the sum standing to the credit of the subscriber or the depositor as is equivalent to the amount so paid.

RIGHT OF NOMINEES

5. (1) Notwithstanding anything contained in any law for the time being in force or in any disposition, whether testamentary or otherwise, by a subscriber, to or depositor in, a Government or Railway Provident Fund of the sum standing to his credit in the Fund, or of any part thereof where any nomination, duly made in accordance with the rules of the Fund, purports to confer

upon any person the right to receive the whole or any part of such sum on the death of the subscriber or depositor occurring before the sum has become payable or before the sum, having become payable, has been paid, the said person shall, on the death as aforesaid of the subscriber or depositor, become entitled, to the exclusion of all other persons, to receive such sum or part thereof, as the case may be, unless-

- (a) such nomination is at any time varied by another nomination made in like manner or expressly cancelled by notice given in the manner and to the authority prescribed by those rules, or
- (b) such nomination at any time becomes invalid by reason of the happening of some contingency specified there in;-

and if the said person predeceases the subscriber or depositor, the nomination shall, so far as it relates to the right conferred upon the said person, become void and of no effect:

Provided that where provision has been duly made in the nomination in accordance with the rules of the Fund, conferring upon some other person such right instead of the person deceased, such right shall, upon the decease as aforesaid of the said person, pass to such other person.

VII of 1889 Notwithstanding anything contained in the Succession Certificate Act, 1889, or the Bombay Regulation VIII of 1827, any person who becomes entitled as aforesaid may be granted a certificate under that Act, or that Regulation, as the case may be, entitling him to receive payment of such sum or part, and such certificate shall not be deemed to be invalidated or superseded by any grant to any other person of probate or letters of administration to the estate of the deceased.

XI of 1946 The provisions of this section as amended by sub-section (1) of section 2 of the Provident Fund (Amendment) Act, 1946, shall apply also to all such nominations made before the date of the commencement of that Act.

Provided that the provision of this section as so amended shall not operate to affect any case, in which before the said date any sum has been paid, or has under the rules of the Fund become payable in pursuance of any nomination duly made in accordance with those rules.

POWER TO MAKE DEDUCTIONS

6. When the sum standing to the credit of any subscriber or depositor in any Government or Railway Provident Fund which is a Contributory Provident Fund becomes payable, there may, if the authority specified in this behalf in the rules of the Fund so directs, be deducted there-from and paid to Government or the Railway Administration, as the case may be,

- (a) any amount due under a liability incurred by the subscriber or depositor to Government or the Railway Administration, but not exceeding in any case the total amount of any contributions credited to the account of the subscriber or

depositor and of any interest or increment which has accrued on such contributions; or

- (b) Where the subscriber or depositor has been dismissed from his employment for any reasons specified in this behalf in the rules of the Fund, or where he has resigned such employment within five years of the commencement thereof, the whole or any part of the amount of any such contributions, interest and increment.

PROTECTION FOR ACTS DONE IN GOOD FAITH

7. No suit or other legal proceedings shall lie against any person in respect of anything which is in good faith done or intended to be done under this Act.

POWER TO APPLY THE ACT TO THE PROVIDENT FUNDS

8. (1) The appropriate Government may by notification in the official Gazette, direct that the provisions of this Act shall apply to any Provident Fund established for the benefit of its employees by any local authority within the meaning of the Local Authorities Loans Act, 1914, and on the making of such declaration, this Act shall apply accordingly, as if such Provident Fund were a Government Provident Fund and such local authority were the Government.

(2) The Appropriate Government may, by notification in the official Gazette direct that the provisions of this Act shall apply to any Provident Fund established for the benefit of the employees of any of the institutions specified in the Schedule, or of any group of such institutions, and, on the making of such declaration, this act shall apply accordingly as if such Provident Fund were a Government Provident Fund and the authority having custody of the Fund were the Government:-

Provided that section 6 shall apply as if the authority making the contributions referred to in that section were the Government.

(3) The appropriate Government may by notification in the official Gazette add to the Schedule the name of any public institution it may deem fit and any such addition shall take effect as if it had been made by this Act.

(4) In this section “the appropriate Government” means:-

- (a) In relation to a cantonment authority, a port authority for a major port, and any institutions which, or the objects of which, appear to the Central Government to fall within the Third Schedule to the Constitutions, the Central Government; and

- (b) In other cases, the Provincial Government.

Explanation:- The “Provincial Government” in relation to an institution registered under the Societies Registration Act, 1860, means the Provincial Government of the Province in which the society is registered.

XXI of 1860

SAVING AS TO ESTATES OF SOLDIERS

9. Nothing in section 4 or section 5 shall apply to money belonging to any estate for the purpose of the administration of which the Regimental Debts Act, 1893, applies.
10. Repeals by the repealing Act, 1927 (XII of 1927).

THE SCHEDULE **LIST OF INSTITUTIONS (See** **sub-section (2) of section 8)**

1. A court of Wards.
2. A College affiliated to a University established by Statute.
3. The Pakistan Red Cross Society.
4. The Punjab University.
5. The State Bank of Pakistan.
6. The ²⁶[Khyber Pakhtunkhwa] Branch of the Pakistan Red Cross Society.
7. The Imperial Bank of India.
8. The National Bank of Pakistan.
9. The Pakistan Industrial Finance Corporation.
10. The Pakistan Security Printing Corporation.
11. The House Building Finance Corporation.
12. The Agricultural Development Finance Corporation.
13. The Pakistan Insurance Corporation.
14. The Pakistan Council of Scientific and Industrial Research.
15. The Pakistan Industrial Credit and Investment Corporation Ltd.
16. The Pakistan Industrial Development Corporation.
17. The Agricultural Bank of Pakistan.
18. The Telephone Industries of Pakistan Limited.
19. The Inter-University Board of Pakistan.

²⁶ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

20. The University of Karachi.
21. Pakistan Atomic Energy Council.

APPENDIX – “B”

(Extracts from the rules regulating the General Provident Fund as
Corrected up to the end of July, 1929)

Note 1.*****

Note 2. Section writers who are members of fixed establishments and piece workers in Government Presses are eligible to subscribe to the Fund.

All officers in temporary superior service shall be eligible to subscribe to the Fund, with the consent of the head of their office, provided that they have been employed or, in the opinion of the head of their office, are likely to be employed for at least three years.

Note I. Temporary Engineers in the Public Works Department appointed on or after the 1st July, 1913 and also temporary Engineers already serving in the department whose services have been or may be re-engaged for a further period on an increased rate of pay, shall be required to subscribe to the Fund at the rate of 1 ½ annas in the rupee 9 2/3 percent of pay.

Note I. **Explanations and Exceptions.**

(f) The subscription of piece-workers in the several Government Presses shall be calculated on 200 times their hourly class rate for March of the preceding financial year.

(g) **Other piece rate workers:** - The subscription of section writers, typists, and other piece rate workers who are members of fixed establishments shall be calculated on their earnings for March of the preceding financial year.

21. (ii) An insurance policy shall be on the subscriber's own life, in which case it is immaterial what form the policy takes, i.e., it may be a life or an endowment, or double endowment policy, but it shall be such as is legally assignable to Government.

Note I. A guarantee policy which ensures the payment of the sum assured in the event of the policyholder being retired by the Medical Board shall be accepted for the purposes of this rule.

A contingent annuity, which in the event of his death ensures a certain income to the insurer's wife or children, or both, shall also be accepted for the purposes of this rule.

Note 2. If a policy of insurance is effected by a subscriber on his own life for the benefit of a sole beneficiary specifically named therein, a formal assignment by both the insured and the sole beneficiary shall be permissible. An assignment of a policy effected by a subscriber on his own life for the benefit of more than one beneficiary whether existent or not at the date of the policy shall not, in view of the attendant legal difficulties, be permissible under this rule.

21-A (b) a married subscriber to the Fund may substitute for subscription to the General Provident Fund, payments towards either (i) a policy of assurance effected on his own life, if the policy on the face of it, is for the benefit of his wife or of his children or of any of all these, provided that, if such policy matures not at death but after a period of years the date of maturity shall not be earlier than the earliest date on which the subscriber may, by the terms of his service, retire or (ii) any policy of assurance effected on his own life which he has assigned to trustees by a deed of settlement for the benefit of his wife or of his children or of any or all of these.

(c) A married subscriber to the Fund may substitute or continue to substitute, as the case may be, for contribution to the General Provident Fund, payments towards a policy of assurance on his own life to which he has already been subscribing, provided that he either (i) assigns his existing policy to trustees by a deed of settlement for the benefit of his wife or of his children or of any or all of these, or (ii) converts his policy into a policy of assurance effected on his own life, but expressed on the face of it to be for the benefit of his wife or of his children or of any or all of these, provided that if such policy matures not at death but after a period of years, the date of maturity shall not be earlier than the earliest date on which he may, by the terms of his service, retire, or (iii) converts his policy into any policy of assurance effected on his own life, and then assigns it to trustees by a deed of settlement for the benefit of his wife or of his children or of any or all of these and provided that if he has, as a bachelor, been substituting for contributions to the Fund payments towards such a policy of assurance, than such assignment, conversion or conversion and assignment, shall be effected before or within three months after his marriage.

Note (I) If upon the conversion of an existing policy any portion of the surrender value of such policy is not applied in effecting the new policy, such portion shall be paid or repaid to the Fund and placed to the credit of the subscriber's account.

APPENDIX – “C”

1. Any sum, payable under Rule 17 to a member of the family of a subscriber vests in such member under sub-section (2) of section 3 of the Provident Funds Act, 1925.

2. When a nominee is a dependant of the subscriber as defined in clause (c) of section 2 of the Provident Funds Act, 1925, the amount vests in such nominee under sub-section (2) of section 3 of the Act.

3. When the subscriber leaves no family and no nomination made by him in accordance with the provisions of Rule 6 subsists, or if such nomination relates only to part of the amount standing to his credit in the Fund, the relevant provisions of clause (b) and of sub-clause (ii) of clause (c) of sub-section (I) of section 4 of the Provident Funds Act, 1925 are applicable to the whole amount or the part thereof to which the nomination does not relate.

APPENDIX – “D”

Copy of letter No. F. 22 (30) R. II-36, dated the 5th January, 1937, from the late Government of India, Finance Department, to all Accounts Officers.

Subject:- SECTION 5 (I) OF THE PROVIDENT FUNDS ACT, 1925.

I am directed to state for your information that the following questions have been raised with regard to the application of Section 5 (I) of the Provident Funds, Act, 1925 to nominations made under rules regulating the various Provident Funds:-

- (1) Whether the provision in Rule 26 of the State Railway Provident Fund Rules to the effect that on the marriage or remarriage of a subscriber who is not a Hindu, Mohammadan, Budhist or other person exempted from the operation of the Indian Succession Act, any nomination already made by him shall forthwith become null and void, is ineffective as contravening section 5 (I) of the Provident Fund Act.
- (2) Whether a nomination made under one set of rules of a Provident Fund would become invalid under a later set of rules, if not revised as required by the later set of rules.

2. As it is necessary that the correct position with regard to nominations made under section (I) of the Provident Funds Act should be explained I am directed to say that the position is that section 5 (I) does not itself provide for nominations to be made, and that it does not by itself create any right in favour of the nominee. It merely gives protection and force to a nomination made in accordance with the rules of a Provident Fund. If, therefore, a rule exists in any Provident Fund Rules rendering nominations invalid on marriage or remarriage, nominations (even if valid when made) will become ineffective if subscribers marry or remarry and will not be nominations to which the protection of section 5 (I) of the Act could extend. There is thus no question of any provision such as that referred to at paragraph (I) above being in conflict with the Act.

As regard the question in paragraph I (2) above, a nomination under Section 5 (I) of the Act must also not only be in accordance with the rules (as they may stand when it is made), but it must continue to be in accordance with the rules (as they may stand amended or altered, from time to time). The words “duly made in accordance with the rules of the Fund” occurring in the section are significant, and in view of these words the position is that a nomination once made in according with the rules might loose its validity, if the rules are

subsequently altered or amended. A nomination made under one set of rules may thus become invalid under another set of rules if not revised as required by the later set of rules and so loses the benefit of Section 5 (I) of the Act

APPENDIX – “E”

Form-10

See Rule-18(1)

To ensure expeditious finalization of G.P. Fund cases, detailed information in the prescribed proforma (specimen below) should invariably be furnished to the Audit Office concerned at the time of referring the case.

SPECIMEN PROFORMA

1. Name (with father's name of the retired / deceased, etc: Civil Servant).
2. Designation of the post last held.
3. G.P. Fund Account No. / Nos. assigned by the Audit Office from time to time.
4. The actual date, forenoon or afternoon of retirement, death, resignation, discharge, dismissal.
 - (a) In case of resignation, whether the resignation has been accepted.
 - (b) In case of discharge, the reason for the same should be stated.
 - (c) In case of dismissal, whether the officer has filed or intends to file an appeal.
 - (d) If the appeal has been rejected, the date of rejection.
 - (e) If no appeal has been filed yet, the date on which the period of his appeal will expire.
5. * Name, age, relationship of the Nominee (in case of death of subscriber).
6. * Date of nomination.
7. * Whether the subscriber married after the submission of his nomination.
8. A certificate from the drawing authority stating whether any advance from the Fund was granted to the subscriber during the previous 12 months, and if so full particulars of the advance.
9. Amount of last Fund deduction. Total amount of the bill, Cheque No. Token No. and Date. Treasury Voucher No. and date (in case of bills, presented to Treasuries).
10. Treasury at which payment of the Provident Fund money is desired.
11. Application in original by the subscriber for final payment is enclosed.
12. If no nomination was made by the subscriber or valid nomination does not exist a list of his family members (as defined in Rules) who are entitled to participate in the Fund money under the G.P. Fund Rules, showing their names, ages, relationship, marital status etc. together with their application in original for the refund is enclosed. (In the case of minors, the applications should be from their legal guardians).

* To be filled in whenever necessary.

Signature of the Controlling Authority
With Designation

APPENDIX "F"

Subject: ARREARS OF G.P FUND TO THE LEGAL HEIRS OF THE DECEASED PENSIONERS.

I am directed to refer the subject noted above and to say that in supercession of all existing instructions it has been decided to empower the Deputy Commissioner of the concerned District to make payment of arrears of G.P. Fund to the legal heirs of deceased Government servant without any limit. The payment should be made after the production of legal authority by the legal heirs of the deceased Government servant.

2. The Official/Officers so handling cash relating to such claims should furnish adequate security either in the shape of cash or landed property.

Government of ²⁷[Khyber Pakhtunkhwa], Finance Department Letter No. S.O. (SR-III) FD/4-204/77
Dated 8th December, 1979

NOTES OF POSTINGS OF AMENDMENTS

No. and date of notification	Rule affected	Initial with date of posting	No. and date of notification	Rule affected	Initial with date of posting

²⁷ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

ANNEXURE-I Rule 8(1)

Scale	Monthly G.P.Fund Subscriptions					
	1986	1987	w.e.f 1-12-1992 paid in Jan; 1993	w.e.f 1-6-1995 paid in July 1995	w.e.f 1-12-2001 paid in Jan;2001	w.e.f 1-8-2005 paid in Sep;2005
B-1	20	25	35	50	85	100
B-2	20	40	60	85	145	170
B-3	25	45	65	85	160	180
B-4	25	45	70	90	170	190
B-5	30	50	70	95	180	210
B-6	30	50	75	100	195	220
B-7	50	55	80	100	205	230
B-8	50	60	85	110	215	250
B-9	60	60	90	120	230	260
B-10	60	65	95	125	245	280
B-11	70	70	100	130	265	300
B-12	70	75	105	145	455	520
B-13	80	130	180	250	495	560
B-14	80	140	195	265	540	620
B-15	100	150	225	285	585	670
B-16	150	175	250	325	660	760
B-17	200	250	350	450	870	1000
B-18	250	300	425	560	1120	1290
B-19	350	400	575	780	1485	1700
B-20	400	500	675	920	1710	1970
B-21	450	550	775	1040	1905	2190
B-22	500	600	850	1120	2100	2410

ANNEXURE-II Rule 11(1)
MARK UP RATES ON G.P.FUND ACCUMULATIONS Rule 11(1)

Year	Mark up %	Year	Mark up %	Year	Markup %
1967-68	6.00	1981-82	13.00	1995-96	15.49*
1968-69	6.25	1982-83	13.20	1996-97	16.76*
1969-70	6.25	1983-84	14.00	1997-98	17.51*
1970-71	6.25	1984-85	14.60	1998-99	17.35*
1971-72	6.50	1985-86	14.72	1999-20	16.11*
1972-73	7.25	1986-87	14.66*	2000-01	15.00
1973-74	8.25	1987-88	14.00*	2001-02	15.00
1974-75	10.25	1988-89	14.84*	2002-03	14.50
1975-76	10.50	1989-90	15.93*	2003-04	13.50
1976-77	10.75	1990-91	15.93*	2004-05	12.00
1977-78	11.75	1991-92	15.93*	2005-06	10.50
1978-79	12.00	1992-93	15.93*	2006-07	
1979-80	12.50	1993-94	15.54*		
1980-81	13.00	1994-95	15.44*		

* In addition to mark up, 30% bonus is also admissible on the amount of markup so calculated from 1986-87 to 1999-2000.

*

* ANNEX-III Note below Rule 12(3)

APPLICATION FORM FOR DRAWAL OF TEMPORARY ADVANCE FROM THE GENERAL PROVIDENT FUND.

1. Name and Designation:
2. Father's Name:
3. Department/Office:
4. G.P Fund Account No:
5. CNIC No :
(Attached attested copy)
6. Amount of advance applied for
7. Number of installments in which the advance applied for by the applicant is to be recovered:
8. Monthly rate/installment to be recovered:
9. Amount/Balance available in the G.P Fund account.
(As per Balance sheet, attach attested copy).
10. Advance (s) drawn during the last 3 years (give detail).
11. Recoveries made towards the advances drawn during last 3 years and balances

outstanding.

12. Balance amount of previous advance (s) to be adjusted in the current advance.

I declare that all the particulars are given above are correct to the best of my knowledge and belief.

Dated. _____

Signature of subscriber

Certified that all the particulars of the subscriber given above are correct as per record of this office.

Dated. _____

Signature _____
(Name & Designation of DDO
with official seal)

Note:- Applications for temporary advances must be submitted in duplicate, a copy of which be furnished alongwith sanction of the competent authority to the concerned Accounts Officer with claim.