

## PROCESS OF PENSION AUTHORISATION

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### 1.1 INTRODUCTION:

Process of pension papers and authorization is very simple procedure. One of the requirements for qualification of a pension plan is that it may be communicated to all employees eligible to become a pensioner.<sup>1</sup> With a view to ensuring timely payments of pensionary benefits to the retiring Government servants, the Government has evolved a simplified procedure and laid down a detailed time table for finalising pension and pensionary benefits. Civil pension is mainly related to the employees who generally retire from government sector.

### 1.2 PROCESS OF PENSION PAPERS:

Timely process of pension paper is very important aspect for grant of Pension. Details regarding process of Pension papers is given below:

#### 1.2.1 List of likelihood retirees:

Every Head of Organisaion shall have a list prepared every six months on Ist January including those on deputation and Ist July each year of all Government servants who are due to retire on Superannuation within next 24 to 30 months of that date. A list as per Annexure-E is also supplied to the Accounts Officer concerned not later than 31st January and 31st July for early finalization of pension cases.

#### 1.2.2 Sudden retirement before superannuation:

In case of a Government servant retiring for reasons other than by way of Superannuation, the Head of Office shall promptly inform the Accounts Officer concerned, as soon as the fact of such retirement becomes known to him. A copy of such intimation should also be endorsed to Controller of House Rent if the Government servant is in occupation of Government accommodation.

#### 1.2.3 Process of retirement:

The Head of Office shall take steps two years before the date of retirement and also write to Controller of House Rent at least 2 years before the anticipated date of retirement for issue of **No Demand Certificate** in respect of period preceding 8 months of the retirement of allottee.

#### **1.2.4 Clearance of house rent:**

The Controller of House Rent will inform the Head of Office 8 months before the date of retirement of allottee (I) any arrears of License Fee if any recoverable for the period prior to 8 months of retirement (ii) License Fee recoverable for the next eight months up to the date of retirement (iii) amount of License Fee for the permissible period of retention of Government accommodation beyond the date of retirement. If no intimation in regard to recovery of outstanding License Fee is received, it will be presumed no such recovery is due.

### **1.3 PREPARATORY WORK OF PENSION PAPERS:**

During the 2 years period, the Head of Office completes the preparatory work of Pension Papers in the manner indicated below:

#### **1.3.1 Verification of Service:**

Following points regarding verification of Service are given as below:

- (a) He shall scan through the Service Book to see whether certificates of verification for the entire service are recorded therein.
- (b) In respect of unverified period(s) relating to his own office, he will verify with reference to the bills, acquaintance roles or other relevant records and record the necessary certificates in Service Book.
- (c) In case of unverified period relating to other office(s), he shall get them verified from those offices.
- (d) If still any period is not capable of being verified, he shall obtain a written statement on plain paper from the Government servant that he had, in fact, rendered that period of service with a declaration as to the truth of that statement supported with all documentary evidence.

#### **1.3.2 Making good omissions in the Service Book:**

Following points regarding making good omissions in the service book are given as below:

- (a) The Head of Office shall identify any other omission, imperfections or deficiencies having a direct bearing on his pensionary benefits and make good omission, imperfection or deficiencies. If any portion still remains unverified, it will be ignored for computing Qualifying Service.
- (b) He will verify the correctness of emoluments drawn during the period of 24 months only proceeding the date of retirement and also to be drawn during the last ten months of service for the purpose of Average Emoluments.

#### **1.3.3 Assessment of Government dues:**

In pay-as-you-go plans, there is no funding at all, advance or terminal, full or partial. The great majority of pay-as-you-go plans is self-administered.<sup>2</sup> The Head of Office shall obtain a set of Forms, from the Government servant duly completed and also complete the assessment of Government dues 8 months prior to the date of retirement. The dues so assessed as well as those dues which are noticed subsequently till the date of retirement shall be adjusted against Retirement or Death Gratuity.

He shall forward to the Accounts Officer not later than 6 months before the date of retirement duly completed with a covering letter in Form 8 along with Service Book duly completed, up-to-date and any other documents relied upon for verification of Service Book. He will send monthly statement No.1 to the next higher authority, showing the progress of the pension cases. He will submit monthly statement No.2 (Part I and II) to the next higher authority covering cases of government servants who become due for retirement in the previous calendar month. The next higher authority will send report in Part II to the Head of Organisation. He will send quarterly statement No.3 to the Head of Organisation, covering cases of Government servants in whose cases Provisional Pension and Gratuity were authorised by him, but became final after expiry of six months. He will send another quarterly statement to the Head of Organisation where presumptions were made in favour of Government servant because of omission, imperfection and deficiencies in service record. The names of persons responsible for improper maintenance of records of service and actions taken shall also be intimated. A half yearly statement is submitted by Head of Organisation to the Secretary which will show the pendency of cases (i) less than 3 months (ii) between 3 months and 6 months and (iii) more than 6 months. A quarterly statement is furnished by each Ministry/Organisation to the Organisation of pension cases which are pending over 6 months both in the organisation and in their attached and subordinate offices. Responsibility for the delay is fixed and action taken against the persons found responsible. Effective implementation of checklist may curtail the problems being faced by the retirees.<sup>3</sup>

#### **1.4 INTIMATION OF PARTICULARS OF GOVERNMENT DUES TO THE ACCOUNTANT GENERAL:**

Following steps regarding intimation of particulars of Government dues to the A.G. are taken as below:

##### **1.4.1 Intimation:**

It is to be given at least 2 months before retirement. The particulars of the Government dues should be furnished to the A.G. at least two months before the date of retirement of the Government servant, so that the dues are recovered out of the Gratuity before its payment is authorized.

##### **1.4.2 Additional dues:**

If after the particulars of Government dues have been intimated to the A.G. any additional dues come to the notice of Head of Office, such dues should be promptly reported to the Accounts Officer. All the loans like House-building, Motor Car etc. must be cleared before the retirement. Housing observations may not be felt after the retirement of the retiree in the old age<sup>4</sup>.

## **1.5 AUTHORISATION OF PENSION AND GRATUITY BY THE A.G.:**

In this regard, Following steps are taken as below in this regard.

### **1.5.1 Requisite checks by A.G.:**

On receipt of pension papers, the A.G. applies the requisite checks, records the account encasement, assesses the amount of Pension, Gratuity and Family Pension admissible in case of death after retirement and also Commuted Value of a portion of Pension on receipt of a set of Forms from the Head of Office.

### **1.5.2 Releasing the PPO:**

A.G. Office will release the PPO not later than one month before the date of retirement. It is true when retirement comes, one can not expect to find any new source of income easily.<sup>5</sup>

### **1.5.3 Releasing the Gratuity Payment Order:**

He will release the Gratuity Payment Order as early as possible to the Head of Office for making payment to retired Government servant after adjusting the Government dues if already intimated. If final LPC has not been received or if in a particular case Controller of House Rent is unable to determine the outstanding License Fee or there are still unassessed other Government dues, 10% of Gratuity or Rs.1000/- may be withheld, but the Gratuity Payment Order should indicate that the withheld Gratuity shall automatically become payable after the expiry of six months after retirement unless instructions for the recovery of a specified sum or sums from the withheld amount are issued within aforesaid period.

### **1.5.4 Issuing the Commuted Pension**

A.G. Office will issue the authority letter for payment of Commuted Value of Pension through the Head Office at the time of issue of PPO if Form has since been received from the Head of Office. Similarly he will indicate in the PPO the fact of having authorised the payment of Commuted Value of Pension and reduce the Pension by the corresponding Commuted Pension (i.e. Gross Pension and the amount commuted shall continue to be exhibited on the PPO separately). Retirement, thus, refers primarily to the final phase of the occupational life circle<sup>6</sup>.

## **1.6 GOVERNMENT SERVANT ON DEPUTATION**

In case of deputation on Foreign Service, pension papers shall be prepared by the Head of Office of Parent Organisation/Cadre Authority which sanctioned deputation to Foreign Service. Foreign service counts for Pension on Payment of Pension contributions either by the Government servant or by the borrowing organisations. The records of such recoveries which are maintained by the Administrative or Accounts Office, are sometimes incomplete and defective. In such cases, the Government servant, where he is making

payment himself, should show such evidence as he is able to put forward that he has indeed made the contributions. In cases where borrowing authority are responsible for making contribution, matter should be pursued with them, but pension cases should not be held up on that score only.

## **1.7 PROVISIONAL PENSION**

Provisional Pension may be determined, sanctioned and disbursed by the Head of Office in the following situations:

**1.7.1 In absence of Pension Papers :** In case he has not been able to forward the Pension Papers to Accounts Office before six months of the retirement and it is likely that the Government servant may retire before his Pension and Gratuity is finally assessed by the A.G. , provisional Pension may be granted in favour of a retiree.

### **1.7.2 When organisaional or judicial proceedings are pending against the Government servant.**

He will issue the sanction letter addressed to Government servant and copy to the Accounts Officer authorising 100% Provisional Gratuity withholding 10% or Rs.1000/- whichever is less and subject to adjustment of Government dues. During the period of six months, the Pension and Gratuity are finally assessed by the A.G., will issue PPO and direct the Head of Office to draw and disburse the difference between the final amount of Gratuity and the amount of Provisional Gratuity already paid to him after adjusting the Government dues, if any, which may have come to notice after the payment of Provisional Gratuity. If the Provisional Pension is found to be in excess of the finally assessed Pension, the Accounts Officer will adjust excess paid Pension out of Gratuity withheld or by making short payment of the Pension payable in future. If the amount of Provisional Gratuity is more than the finally assessed Gratuity, the retired Government servant shall be required to refund the excess amount and the official responsible for the excess payment shall be accountable for the overpayment. If the final Pension and Gratuity have not been determined by the A.G. within 6 months, the A.G. shall treat the Provisional Pension and Gratuity as final and issue its PPO immediately on the expiry of 6 months. In another case, the A.G. shall authorise the 100% Provisional Pension on the basis of Qualifying Service upto the date of retirement or upto the date preceding the date of suspension if the Government servant was placed under suspension before retirement. This Provisional Pension will be paid from the date of retirement upto and including the date on which final orders are passed by Competent Authority after the conclusion of organisaional or judicial proceedings. No Gratuity shall be paid until the conclusion of organisaional or judicial proceedings and issue of final orders thereon. But if the organisaional proceedings had been instituted for imposing minor penalties (except that of recovery of loss caused to Government through negligence or breach of orders), then payment of Gratuity shall be authorised to be paid to the Government servant. If on conclusion of proceedings, pension is allowed, then the Provisional Pension shall be adjusted against final retirement benefits (i.e. Pension, Gratuity, Leave Encashment etc.), but no recovery will be made if final Pension is less than Provisional Pension or Pension is reduced or withheld whether permanently or for a specified period.

## **1.8 REVISION OF PENSION AFTER AUTHORISATION**

Barring the cases governed by rule under which Pension or a part of Pension may be withheld or withdrawn, Pension once authorised is not varied to the disadvantage of the Government servant unless necessitated by subsequent detection of clerical error. If clerical error is detected after 2 years from the date of authorisation of Pension, concurrence of Government will also be obtained. To regularise the excess payment the retired Government servant will be served with a notice by the Head of Office to refund the amount within a period of 2 months, failing which the excess payment will be adjusted in installments by short Payment of pension in future.

**1.9 INTEREST ON DELAYED PAYMENT OF GRATUITY** Retirement Gratuity becomes payable on the date following the date of retirement. In the event of payment made beyond a period of 3 months, interest at the rate applicable to GPF deposits will be paid to retired/dependants of deceased Government servant with the prior approval of Secretary of Government. In all cases where the payment of interest has been sanctioned by the Secretary of the Administrative Authority or Organisation, the organisation shall fix the responsibility and take disciplinary action against the Government servants or servants who are found responsible for the delay in the payment of Gratuity. Recovery and adjustment of Government dues except overpaid Pension or Family Pension, no Government dues can be recovered from Pension and Family Pension without the consent of the Pensioner. Recovery may, of course, be effected from Death Gratuity. Pension and Family Pension are also exempt from Court attachment.

## **1.10 STEPS FOR AVOIDANCE OF DELAY IN PROCESSING THE PENSION PAPERS**

While finalising the pension cases of the retiree, the following steps are generally taken for early process of Pension papers by the A.G.:-

### **1.10.1 Submission of pension papers to A.G. office well in time**

As required under Pension Rules the Head of Office is required to forward the Forms duly completed with covering letter in Form along with Service Book of the Government servant duly completed up to-date up to six months before the date of retirement to the A.G., but, it is seen that in most of the cases the papers are received at the nick of time i.e. a few days before the actual date of retirement with the result that very short time is left with the A.G. to scrutinize and issue PPO and other retirement pensionary benefits well in time to the Pensioner. It is the sole responsibility of the employer to process the pension papers well in time.<sup>7</sup>

### **1.10.2 Timely Verification of service of the retirees**

In most of the cases it is seen that entry of verifying the service with reference to pay bills is not recorded by the Head of the Office with the result that

the cases are required to be referred again to the Head of the Office for getting the entries completed in the Service Book which causes delay in issue of PPO and other Retirement



Benefits. Timely verification of service of the retirees is the best way for speedy process of Pension papers.

### **1.10.3 Availability of Service Records.**

It is generally observed in revision of Pension cases that in most of the cases Service Book of the Officer is not available with the Head of Office as such the Qualifying Service of the officer as well as the pay drawn by Officer and the scale of pay is not verified. Unless the total Qualifying Service and pay in the old scale is available it is difficult to revise the Pension of the Officer. Readily availability of service record is a must for early process of Pension papers.

### **1.10.4 Correct fixation of pay in the Revised Scale.**

Fixation of pay in revised scale is not done correctly by the Head of Office nor the appropriate scale which has been revised by the Pay Commission is given correctly in most of the pension cases. Correct fixation of pay is the best remedy for early process of Pension papers.

### **1.10.5 Availability of Bank And Saving Account Number**

In most of the cases the Account Number of the Bank from which Pension or Family Pension is drawn by the Pensioner is not available in the records. In most of the cases the same has to be called for from the Pensioner before issue of revised authority of Pension as there is no column in the performa in the application form which depicts the Bank Account Number. A special column may be provided for mentioning the bank and saving account number for early process of Pension papers.

### **1.10.6 Non-filling of Nomination Forms by the Government Servant.**

It has been seen that in most of the cases, proper nomination forms are not got filled in and pasted in the Service Book with the result while authorising the Family Pension, the list of family members with their age and the person who has been nominated by the Government servant to get the retirement benefits in case of death of Government servant is not available in the records. This also delays the Family Pension Authorisation. Nomination forms should be pasted in the Service book promptly.

## ***1.11 ROLE OF A. G.***

In fact, A.G. is DDO in the case of pensioners. Most of the Pension matters are directly or indirectly related with the A.G. office. Thus, the brief description regarding the function, organizational structure of A.G. is required. Indian Audit and Accounts Organisation headed by the Comptroller and Auditor General of India and CAG (Duties, Power and conditions of service) Act, 1971 was passed by the Parliament. One Officer of Indian Audit and Accounts service, in the rank of Principal Accountant General or Accountant General, heads the A.G. offices located in the different States with effect from 1<sup>st</sup> March 1984, the composite offices were restructured into separate offices for Accounts and Audit.

**1.11.1 Functions: Functions are given as below -**

**1.11.1.1 Monthly Accounts:** Maintenance and submission of State Monthly Accounts is made to Finance Organisation of the Government of

**1.11.1.2 Appropriation and Finance Accounts:** Preparation and submission of Appropriation and Finance Accounts are made to the Governor of for presentation of material to the Legislature

**1.11.1.3 Central Finance Accounts:** Submission of material for preparation of Central Finance Accounts is made to Controller General of Accounts, Ministry of Finance, Government of India.

**1.11.1.4 Pay-slips:** Entitlement functions relating to the issue of pay slips are made in favour of the Governor, Ministers, Speaker and Members of the Legislative Assemble.

**1.11.1.5 Details Accounts of Advances and loans:** Maintenance of Detailed Accounts and issue of No Demand Certificate in respect of long term advances taken by the Members of the State Legislature and State Government employees are made. Further maintenance of Detailed Accounts of loans made to Local Bodies and Statutory Corporations by the State Government are made.

**1.11.1.6 GPF Accounts:** Maintenance of final authorisation of the General Provident Fund accounts balances of the State Government employees are made.

**1.11.1.7 Inspection of Treasuries:** Periodical inspection of Treasuries and Sub-Treasuries located in State are made.

**1.11.1.8 Authorisation of Pensionary Benefits:** Authorisation of Pensionary Benefits to the retiring State Government employees are made.

**1.11.1.9 Pension to M.L.A.s:** Authorization of Pension to ex-Members of State Legislature are also made.

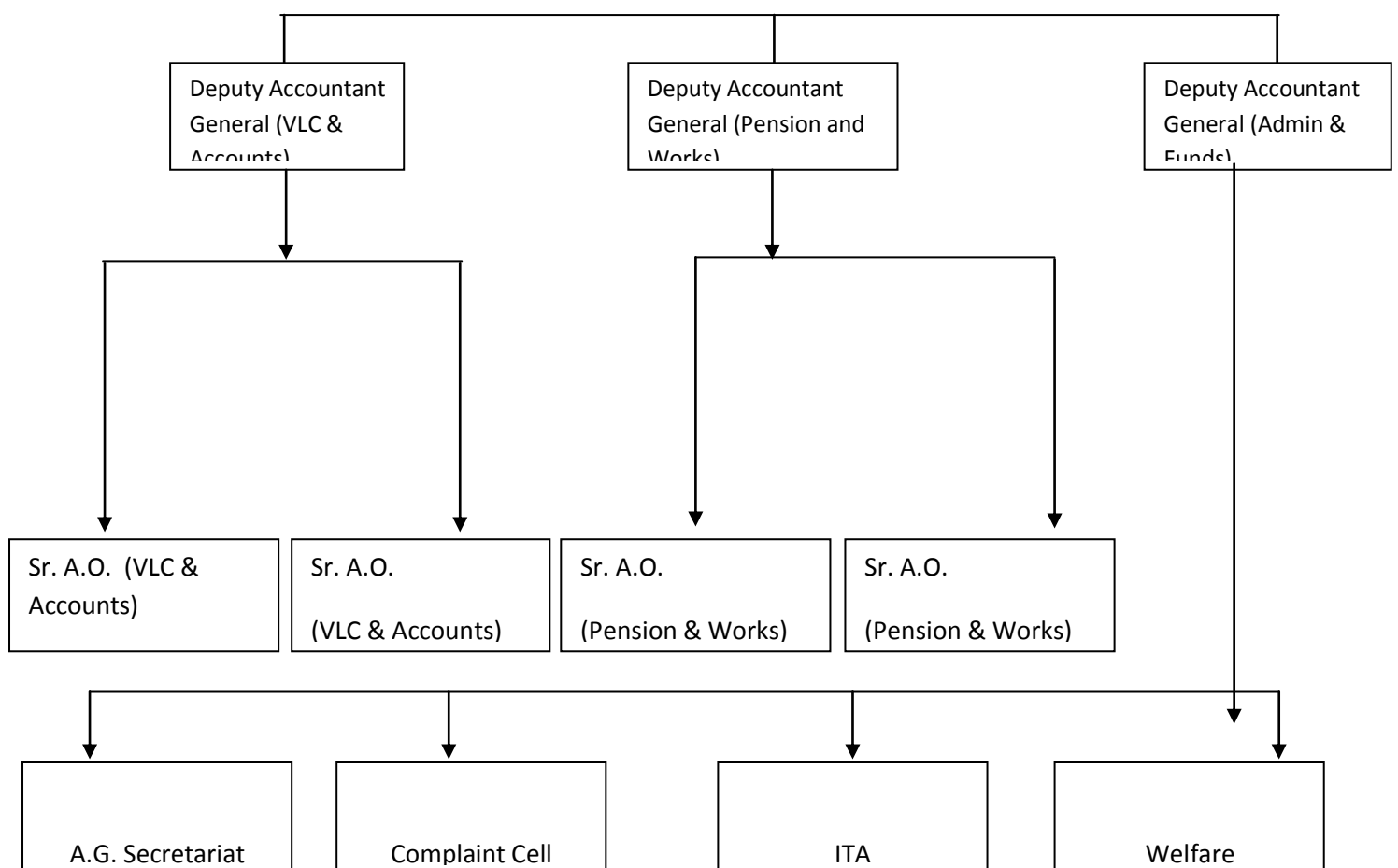
Further, Accountant General (Accounts and Entitlement) of a State is assisted by three Officers of Indian Audit and Accounts Services in the rank of Deputy Accountant General for proper functioning of the office and a Welfare Officer in Group 'A' to look after the general welfare of the staff as well as social and cultural activities in the office.



### 1.11.2 Organisational Structure

In continuation of it, the Organizational Chart of the Office of A.G like. Haryana State is also given as below:

**CHART NO. 1.1**  
**Organisational chart**  
**Accountant General Haryana**



Source: Office record at A.G. office

### 1.11.3 Pension Computerisation:

Computerisation in this office was introduced through the action plan for the year 1992-93, 1994-97 and 1997-2001. This office started computerisation of Funds, Pension, Accounts and Managerial wings. Computerisation of Pension was commenced in April 1994. Pension cases, Input-Output sheets, Certificate and Reports, Pension Payment Orders, Gratuity Payment Orders, Audit and Enforcements and Intimation slips in respect of these

cases were successfully generated on day-to-day basis. This office submits the monthly accounts to the Finance Organisation of the State Government. A.G. Office compiles the accounts of State Government. Besides, Finance Accounts and Appropriation Accounts are prepared by this office annually and submitted to the Governor of State who causes them to be laid before the legislature of the State, in accordance with the provisions of Article 151(2) of the Constitution of India. Material for Central Finance Accounts is also prepared and submitted annually to the controller General of Accounts, Ministry of Finance, Government of India.

All work relating to authorisation of Pension (Superannuation, retiring, compensation and family) and Gratuity etc. in respect of State Government employees, ex-Members of Legislative Assembly and IAS officers working in State are dealt in pension wing. A retired person is one who has relinquished his job for a life of greater freedom and leisure.<sup>8</sup> Pension in respect of retirees of other State Governments, desirous of drawing pension from any of the Treasuries in State, is also authorised on receipt of special seal authorities from respective Accountants General. There is one accounting, seven reporting sections, one Court cell and one Computer cell looking after pension work.

The main work of Pension sections is mentioned below: -

- i. The verification of service of retirees for calculation of Pension.
- ii. The reports on the title to Pensions and Gratuities.
- iii. The preparation and issue of Pension, Family Pension and Gratuity Payment Orders and subsequent revision thereof.

## **1.12 TREASURIES AND ACCOUNTS ORGANISAION**

Treasuries, Banks and A.G. office are complementary to each other. No one is complete without one. The officials are retired from Government Organisaions, but the accounts of pension payments of all pensioners are prepared by the Treasuries in State. Presently, the above work is taken up with the help of total strength of 918 officers and officials in the Treasuries. The list of all the Government organisaions from where the employees are retired is mentioned below:

## **1.13 STEPS TO BE TAKEN BY THE PENSION SANCTIONING AUTHORITY OF THE ORGANISAION**

Following steps are to be taken by the pension sanctioning authority of the organisaion for early process of pension papers are given as below: -

- i) Maintain Service Book of the Government servant properly with all noting of fixation of pay, promotion, scale of pay, post held, leave, suspension, re-instatement, extension, superannuation etc. under proper attestation alongwith any other non-Qualifying Service.
- ii) Process pension cases two years before the date of Superannuation of the Government servant.

- iii) Regulation of pay i.e. in case of promotion, revision of pay etc., may be checked further before sending the case to the office of the Accountant-General(A&E),.
- iv) Every effort should be made to complete the verification of service in the manner specified in the rules and to make good the omissions, imperfections or deficiencies which have a direct bearing on the determination of emoluments and the Service Qualifying for Pension.
- v) Obtain the necessary particulars in form Pen. 15 from the retiring Government employee eight months before the date of retirement.
- vi) Nominations for G.P. Fund, DCRG, Group Insurance etc. should be obtained from the Government servant and the concerned nominations and be forwarded to the office of the Accountant-General (A&E) alongwith pension papers, complete in all respects, in form Pen.15-A, not later than **six months** before the date of retirement.
- vii) After sending the pension papers to the Accountant-General , report to him at the earliest, any event, if occurs, which has bearing on the amount of pension or gratuity admissible.
- viii) A Consolidated “No Demand Certificate” may be furnished by the Head of the Office.
- ix) If the Head of the Office is of the opinion that Government employee is likely to retire before his Pension or Gratuity or both can be settled finally, in accordance with the provision of rules steps may be taken to sanction and disburse Provisional Pension.
- x) Government dues payable by the retiring Government employees pertaining to Government accommodation be ascertained expeditiously and recovery be affected.
- xi) A notification or office order indicating the date of Superannuation or retirement should be sent to the office of the Accountant-General (A&E) , after the retirement of the Government servant.
- xii) When the Government servant dies while in service, Head of the Office shall initiate immediate action for obtaining claim for Family Pension and Death Gratuity from the beneficiaries.
- xiii) In death case, the process of determination of Qualifying Service and Emoluments should be completed within one month of the receipt of intimation of the date of death of the Government employee.
- xiv) Family Pension papers, comprising among others forms Pension 16(a), Pension 16(b), Pension 17, NDC/Detail of dues, death certificate etc. alongwith service book, duly completed, should be forwarded to the Accountant-General, not later than one month of the receipt of claim by the Head of Office.
- xv) After the pension case, referred to above, having been sent to the Accountant-General, Head of the Office may ask to draw Provisional Family Pension by the pensioner.
- xvi) In case of pre-mature retirement, copy of the notice of retiring Government servant, Office Order accepting the notice and actual retiring him or her should be sent with the pension case.

- xvii) In case of Invalid Pension, certificate of competent medical authority and copy of the Retirement Order should invariably be enclosed with the pension case.
- xviii) Where Government employee had rendered military service, full details of military service, pension or gratuity etc. if any, availed in lieu thereof should be duly recorded in the Service Book. Copy of the Discharge Certificate of the Defense Organisation should be sent along with pension case to the office of A.G.(A&E) .
- xix) In case of missing Government employee copy of the F.I.R lodged with the concerned Police Station, report of the Police Station, and Indemnity Bond received from the beneficiary must be enclosed with Family Pension case.
- xx) Application for Commutation of Pension, if applied so, should be in correct form. The date of receipt of application with the organisation, must be recorded. If application is received after one year of the date of retirement, medical certificate, issued by the competent authority should also be enclosed.
- xxi) Entry in the Service Book regarding pay fixation should be clear, comprehensive and duly audited by the A.G. . Much delay is caused in setting right the wrong pay fixation.
- xxii) Where Pension has been sanctioned by the organisation in terms of decree of a Court it should invariably be intimated whether appeal in the higher court has been filed or not by the organisation or Government.
- xxiii) Where Adhoc Service is desired to be counted as Qualifying Service, a certificate to the effect needs to be furnished and note in the Service Book.
- xxiv) Where Work Charged Service is desired to be counted as Qualifying Service, a certificate to the effect that his Work-Charge Services is continuous, genuine and admitted for Pensionary Benefits may be recorded in the Service Book. Above suggestions would more early sanction the retrial benefits. This would certainly boost the morale of the retiree with the help of this helping treatment to him. <sup>9</sup>

### 1.13.1 Precautionary Measures:

Besides above, following more precautionary measures regarding to forward the pension papers to A.G. are taken as mentioned below:

- (i) Do not keep any page in Service Book unattested.
- (ii) To avoid processing of pension cases just before retirement or after the retirement.
- (iii) Do not delay submission of pension cases to the office of the Accountant-General(A&E) .
- (iv) Do not keep any period of service unverified.
- (v) Do not forward any form unfilled.

### 1.14 DOCUMENTS TO BE ATTACHED WITH PENSION CASE

It is time to say that complete and early process of pension papers throw a healthy psychological impact on the mind of retirees.<sup>10</sup> As per Annexure-F, following documents are required to be attached while forwarding it to A.G Office.

#### **1.14.1 In the case of Superannuation or Retiring Case**

1. Form Pen I, duly filled and signed or countersigned by the P.S.A(in duplicate where payment is desired in other Account Circle.)
2. Form Pen –15-Application of retiree for Pension.
3. Form- Pen 15A Forwarding letter to the office of A.G.(A&E) .
4. Form Pen -14/ Pen -12 –Application for Commutation of Pension,. Form Pen 12 should accompany with Medical Certificate.
5. Certificated of No enquiry or Organisaional proceeding pending against the retiring Government servant.
6. Last Pay Certificate.
7. Consolidated No Dues Certificate.
8. Declaration.
9. History Sheet.
10. Calculation Sheet.
11. Description Roll, Signatures and Finger Prints.
12. Three copies of joint photographs duly attested.
13. Service Book.
14. In case of Pre-mature Retirement, attested copy of the Notice and Office Order.
15. In case of Invalid Pension, Medical Certificate of Civil Surgeon or Medical Board and copy of Retirement Orders.
16. In case Military Service, copy of the Discharge Certificate from Defence Authorities.
17. Provisional Pension Payment certificate.
18. Copy of Nomination, if any.

**1.14.2 In the case of Death during Service:** Effects of retirement on the family were observed far-reaching and serious.<sup>11</sup> Following documents are required to attach the pension case:

1. Form Pen 16(a) –Application for Family Pension.
2. Form Pen, 16(b)-Application for Death Gratuity.
3. Form Pen 17-Sanction of Family Pension.
4. Death Certificate.
5. Affidavit of widow or widowers as to legally wedded wife or husband, not remarried, duly attested by First Class Magistrate.

6. Last Pay Certificate.
7. Consolidated N.D.C.
8. Declaration.
9. History Sheet.
10. Calculation Sheet.
11. Description Roll, Signatures and Finger prints.
12. Three copies of latest photographs, duly attested.
13. Service Book.
14. In case of Missing Government Servant, copy of F.I.R., Police Report and Indemnity Bond.
15. In case of Family Pension payable to parents, Certificate of wholly dependent (including income certificate issued by the Deputy Commissioner concerned).
16. If family pension is payable to minors, certificate of Legal Guardianship issued by the court where natural guardian (father and mother) does not exist.
17. No organisaional or legal proceedings, pending against the deceased Government servant.
18. Copy of nomination with reference to Death Gratuity, if any.

#### **1.15 MAIN DISCREPANCIES COMMONLY NOTICED DURING THE PROCESS OF PENSION:**

Following are main discrepancies generally noticed during the process of pension cases are given as below:

1. One or more forms or enclosures, as elaborated and enlisted separately herein, found wanted.
2. Specified forms and documents required as enclosures in Pension case not found as dully filled in and /or signed or countersigned by P.S.A or Competent Authority.
3. Some period of service left un-verified.
4. Form No 17. is generally left incomplete. Name of the person entitled to receive Family Pension must be filled by the Head of the Office.

#### **1.16 ROLE OF THE GOVERNMENT SERVANT:**

It is true to say that Employer may help the retiree to remove the deficiencies earliest for the psychological satisfaction of the retiree.<sup>12</sup> Following main points regarding role of the Government servant are given as below:

- (a) Every Government servant is entitled to check his Service Book annually. It is in his own interest to ensure that his Service Book and leave accounts are maintained by the Government properly and to ensure that:
  - (i) An entry exists in the Service Book that the Government servant has been medically examined and found fit on initial appointment.

- (ii) The date of birth and the date of confirmation in a service or post is properly entered in the Service Book.
- (iii) Whether annual verification of his service every year has been done under proper attestation without any interruption.
- (iv) Whether, all annual increments have been noted in Service Book with pay fixation, if any.
- (v) Whether each and every page in the Service Book has been attested by the Competent Authority.

If any deficiency or lacuna is found on the above, it should at once, be brought to the notice of the authorities for rectification.

- (b) The Government servants who are due to retire within two years should check his whole Service Book and if any deficiencies are found, it should at once be brought to the notice of the authorities for rectification.
- (c) The Government servant should submit for Pension 15 duly filled in with all enclosures as asked for in due time, as and when received from the authorities.
- (d) All forms including that for Commutation of Pension should be filled in complete shape by the Government servant so that there is left no ambiguity which may cause undue delay in finalisation of his case.
- (e) If any State Government employee on Retirement is not sanctioned Provisional Pension and Provisional Gratuity, pending final determination of his or her pensionary benefits and issue of PPO, he or she may make a representation to the Director of Treasuries and Accounts Organisaio.

Finally, it is true to say that the PPO is issued and pension payment is commenced to the pensioners. But still the pensioner is not found happy.<sup>13</sup>

The process of pension papers is thus made to A G by the Organisation and the pension is authorized to the pensioner by A G

#### **FINDINGS AND SUGGESTIONS:**

Regarding findings, every Head of the Organisaion shall have a list prepared every six months on 1st January, and 1st July each year of all Government servants who were due to retirement on superannuating with in next 24 to 30 months of that date under intimation to AG of a State not later than 31st January and 31st July but all was not found in letter and spirit. It was found that the Head of Office did not complete the preparatory work of Pension papers during the 2 years period and consequently the employee found sufferer for getting late Pension.

Regarding the verification of the record of entire service, the office was found incapable to verify it documentary evidence in the Service-Book. Apart from it, no half yearly statement



was also generally found submitted by Head of Organisation to the Administrative Secretary of the Organisation.

Provisional Pension and Provisional Gratuity were issued withholding 10% or Rs.1000 whichever was less while the recovery amount was outstanding in lacs of rupees against the pensioner.

In case the matter regarding provisional Pension and Gratuity the Competent Authority has not decided Pension and Gratuity within 6 months, the AG office would treat the Provisional Pension and Gratuity as final and issue as PPO immediately on the expiry of 6 months. In fact, it was observed that the Pension and Gratuity was not issued after 6 months by the AG office in view of the direction of the parent office of the employee due to his involvement in the proceedings of major punishment.

Organisation would fix the responsibility and take disciplinary action against the Government servants who were found responsible for the delay in the payments of Gratuity but it was observed that the responsibility was not fixed for the delay in the payments of Gratuity in majority of cases.

It was observed that in most of the cases the complete Pension papers were received at the nick of time i.e. a few days before the actual date of retirement with the result that very short time was left with the AG office to scrutinize and issue PPO and other retirement benefits well in time in favour of the Pensioner.

During the course of research, it was observed that the disciplinary proceedings were found pending for years together after the retirement of the employee due to Vigilance Inquiry.

Regarding suggestions, it was found that the Head of Office does not complete the preparatory work of Pension papers during the last two years before the retirement of the employee and the employee does not get his monthly Pension and Pensionary Benefits even after a few months of his retirement. Government may issue the instructions to make the payments of Pension and Pensionary benefits on the next day of the retirement. The penal interest over the delayed payments may be borne by all concerned officials, officers, Head of Organisation as well as Administrative Secretary.

Head of Organisation do not generally find half years statement submitted well in time to the Administrative Secretary of the organisation under intimation to AG , which was the root cause of delay in the finalization of Pension cases. All the organisations may be directed to verify the service record and also to prepare the half yearly statement of likelihood the retirees in the next six months for onward submission to Administrative Secretary under intimation to AG in letter and spirit.

Provisional Pension and Provisional Gratuity are generally issued withholding 10% or Rs.1000 whichever is less to recover the outstanding recovery while the amount of outstanding recovery was in lacs of rupees against the erring official. Government may issue the instruction to with held the equal amount of alleged outstanding recovery. In case, it was not decided with in 6 months, the with hold Pensionary benefits may be released at once and

the recovery amount may be recovered from the lower level official to Head of the Organisation as well as Administrative Secretary.

In most of the cases, the complete papers were received at the nick of time i.e. a few days before the actual date of retirement with the result that very short time was left with the AG office to scrutinize and issue the PPO. It was happened due to late submission of Pension papers by the parent organisation. Government may issue the instruction that the interest over the delayed Pension Payment may be recovered from all concerned officials upto the Administrative Secretary.

The disciplinary proceedings were found continued for years together due to lethargic process of Vigilance Organisation in criminal matters. Government may issue the instruction that the concerned officials, officers would be held responsible for the disciplinary action and recovery of interest on delayed payment and also recovery of outstanding loss to the Government. The instruction must be implemented in letter and spirit.

The Government servant who was due to retire with in two years of his retirement, he must checkup the deficiencies in his Service-Book. Government may issue the instruction to checkup the Service-Book by a Government servant after every five years of his service and also checkup the Service-Book before two years of the retirement of a Government employee.

#### FOOT NOTES

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