



कार्यालय प्रधान मुख्य आयकर आयुक्त, आन्ध्र प्रदेश व तेलंगाना, हैदराबाद

Office of the Pr. Chief Commissioner of Income Tax,
Andhra Pradesh & Telangana, Hyderabad,

दसवीं तल, आयकर शिखर/ 10TH Floor, Income Tax Towers,

ए.सी. गार्ड्स, हैदराबाद/ AC Guards, Hyderabad – 500 004.

टेलि.नं./Tel. No. 040 – 23425474, फैक्स/ Fax 040-23241427

F.No.Pr.CCIT/Misc/Estt/2021-22

Date: 23/08/2021

To

**All the Heads of Departments/Heads of Offices
of Andhra Pradesh & Telengana Region.**

Sir,

Sub: Relaxation of Rule 80-A for payment of provisional Family Pension on death of a Government Servant during service – reg.

Ref: CBDT, New Delhi's letter in F.No. A-38015/14/2021-Ad.IX dated 05/08/2021.

-xx—

Kindly refer to the above.

2. Kindly find enclosed herewith above referred letter, received from CBDT, New Delhi, vide its letter in F. No. A-38015/14/2021-Ad.IX dated 05/08/2021, forwarded the copy of D.O. letter of the Secretary, Department of Pension & Pensioners' Welfare, Ministry of Personnel, Public Grievance & Pensions enclosing their OM dated 29.07.2020 and 03.06.2021, regarding relaxation of Rule 80-A for payment of provisional Family Pension on death of a Government Servant during Service.

3. Vide above referred letters, it was directed to issue suitable instructions to the concerned officers, to strictly comply with aforesaid rules/instructions for prompt payment of provisional family pension and provisional gratuity to the nominees/family members. Simultaneously also to process regular pension may be completed on highest priority to ensure first payment by the Bank within month of receipt of the claim for family pension.

4. In this connection, DCIT(HQ)(Admn), O/o. Pr.CCIT, AP & TS, Hyderabad is being appointed as the Nodal Officer.

Yours faithfully,

B. Srinivas RAO
21/8/21

(B. SRINIVASA RAO)

Jt. Commissioner of Income Tax,
(OSD) (Hqrs)(Admn.),
O/o Pr.CCIT, AP&TS, Hyderabad.

Encl: as above.

M303



F. No. A.38015/14/2021-Ad.IX
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Tax)

**BY SPEED POST
MOST IMMEDIATE**



Room No. 14, 5th Floor,
Jeevan Vihar Building,
Sansad Marg, New Delhi-110001

Dated, the 5th August, 2021

To

All Principal Chief Commissioners of Income Tax.
All Directors General of Income Tax (Investigation)

Subject : Relaxation of Rule 80-A for payment of provisional Family Pension on death of a Government Servant during service- regarding.

Sir/Madam,

I am directed to forward herewith a copy of D.O. letter No 1/11/2021-P&PW(II) dated 05.08.2021 received from the Secretary, Department of Pension & Pensioners' Welfare, Ministry of Personnel, Public Grievance & Pensions enclosing their O.M. dated 29.07.2020 and 03.06.2021 on the above mentioned subject for necessary action and strict compliance.

Yours faithfully,

(Biswajit Guha)

Under Secretary to the Govt. of India

Tele fax No. 23741823

E-mail : guha.biswajit@gov.in

Enclosure : As above

do circulate
Mohan Krishna, ITZ
11/8/21

1705062
DATE 04/6/21



इन्दीवर पान्डेय, आई. ए. एस.

सचिव

Indevar Pandey, IAS

Secretary

Tel : 011-23742133

Fax : 011-23742546

Email : secy-arpg@nic.in

भारत सरकार,
कार्मिक, लोक शिकायत तथा पेंशन मंत्रालय
पेंशन एवं पेंशनभोगी कल्याण विभाग,
लोकनायक भवन, खान मार्केट,
नई दिल्ली 110003
GOVERNMENT OF INDIA
MINISTRY OF PERSONNEL, PUBLIC GRIEVANCE
& PENSIONS,
DEPARTMENT OF PENSION & PENSIONERS WELFARE,
LOK NAYAK BHAWAN, KHAN MARKET
NEW DELHI 110003

D.O No 1/11/2021-P&PW (E)

3rd June, 2021

Dear Sir / Madam,

As you are aware, quite a few Government employees/officers have lost their lives in recent surge of the Covid-19 pandemic. In many cases, the deceased employees/officers were sole bread-winners of the family. The untimely death of the employees/officers has left the family devastated and also in urgent need of funds in the midst of the pandemic. It is, therefore, incumbent on the Government to ensure that the family pension and other entitlements in respect of deceased employees are released to their families expeditiously.

2. On death of a Government employee during service, in all cases, family pension is payable @50% of the last pay for a period of first 10 years and @ 30% of the last pay thereafter. completion of the process of sanction of family pension and its disbursement through the Bank take some time, as it involves reference to PAO and CPAO. To deal with such situations, Rule A of the CCS (Pension) Rules, 1972 provides for payment of provisional family pension and provisional death gratuity, pending issue of the Pension Payment Order.

3. Department of Pension & PW has issued instructions vide OM No. 1/11/2020-P&PW dated 29th July, 2020 for sanction of provisional family pension by the Head of Office immediately on receipt of a claim for family pension along with death certificate from the eligible family member, without waiting for forwarding of the family pension case to Pay & Accounts Office. Rule 80-A also provides for payment of provisional death gratuity by the Head of Office, once the family pension/death gratuity case has been forwarded to the PAO.

4. My Department has separately issued instructions to all Ministries/Departments vide Circular No. No 1/11/2021-P&PW (E) dated 3rd June, 2021 (copy enclosed) for expeditious disbursement of the entitlements of the family on death of a Government servant, including the detailed procedure thereof.

5. I would request you to issue suitable instructions to the concerned officers in Ministry/Department as well as in the attached and subordinate offices, to strictly comply with aforesaid rules/instructions for prompt payment of provisional family pension and provisional death gratuity to the nominees/family members. Simultaneously, the process to authorize regular family pension may be completed on highest priority to ensure first payment by the Bank within month of the receipt of the claim for family pension.



सूचना का अधिकार

: 2 :

6. I would also request you to appoint a **nodal officer, not below the rank of Director/Deputy Secretary**, in the Ministry/Department as well as in the Attached/Subordinate Offices, who would coordinate with the family members of the deceased Government employee to extend assistance in paperwork and facilitate expeditious disbursement of the entitlements. Details of nodal officer may be prominently displayed on the website of Ministries/Departments/attached and subordinate offices.

with Regards

Encl: as above.

Yours sincerely



3/6/2021

(Indevvar Pandey)

Secretaries of All Ministries/Departments

1/11/2021-पी एंड पी डब्लू (ई)
भारत सरकार
कार्मिक, लोक शिकायत तथा पेंशन मंत्रालय
पेंशन और पेंशनभोगी कल्याण विभाग
(डेस्क-ई)

तीसरा तल, लोक नायक भवन
खान मार्केट, नई दिल्ली-110003
दिनांक 3 जून, 2021

कार्यालय ज्ञापन

विषय:-Payment of family pension, death gratuity and other dues to the family on death of a Government servant during service – Regarding.

The undersigned is directed to say that the Covid-19 pandemic has claimed lives of several Government employees during the recent surge. In many cases, the deceased employees were the sole bread-winners of their family and the casualties have left families devastated and in an urgent need for funds for livelihood. It is, therefore, incumbent on the Government to ensure that the family pension and other entitlements in respect of the deceased employees are released to their families expeditiously.

2. The completion of the process for sanction of family pension and its disbursement through the Bank may take some time, as it involves reference to PAO and CPAO. To deal with such situations, Rule 80-A of the CCS (Pension) Rules, 1972 provides for payment of provisional family pension and also provisional death gratuity, pending issue of the Pension Payment Order (PPO).

3. Department of Pension & Pensioners' Welfare has issued instructions vide OM No. 1/11/2020-P&PW (E) dated 29th July, 2020 for sanction of provisional family pension by the Head of Office immediately on receipt of a claim for family pension and death certificate from the eligible family member, without waiting for forwarding of the family pension case to Pay & Accounts Office (PAO). Rule 80-A provides for payment of provisional death gratuity by the Head of Office once the family pension/death gratuity case has been forwarded to the PAO.

4. In view of the above, all Ministries/Departments and their attached and subordinate offices are requested to strictly comply with the rules/instructions as brought out above and to ensure that payment of provisional family pension is commenced by the Head of Office immediately on receipt of the claim (with death certificate) from the eligible family member and payment of provisional death gratuity is made to the nominees/family members immediately after forwarding the case to the PAO.

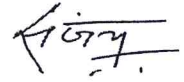
5. Simultaneously, the action may be taken on priority basis for disbursement of regular family pension through the Bank and for payment of other entitlements of the family on death of the Government servant. **It may be ensured that the PPO for family pension is issued and disbursement of regular family pension is commenced by the Bank not later than one month of the receipt of the claim for family pension.**

6. For facilitating expeditious disbursement of all the entitlements of the family on death of a Government servant, two separate notes- one in respect of the employees under Old Pension Scheme and the other in respect of the employees under National Pension System – are also enclosed as Annexure-I and Annexure-II, respectively.

7. All Ministries/Departments and their attached and subordinate offices will submit a monthly statement on 5th of every month to the Secretary of the Administrative Department in the following format:

Name & Designation of Government servant died since 1.1.2020	Date on which provisional family pension and provisional gratuity were sanctioned	Date on which PPO was issued	Date on which other entitlements were paid	Reasons for the delays, if any, and remedial action taken to avoid delays in future

8. A consolidated statement in respect of the Ministry/Department and its attached and subordinate offices may be sent by each Ministry/Department to this Department by 10th of each month.



(संजय शंकर)

भारत सरकार के उप सचिव
टेलीफोन-24644632

TO

1. Secretaries of All Ministries/Departments.
2. Chairman, Railway Board,
3. Secretary D/o Posts, Secretary Telecom,
4. Secretary, Ministry of Defence
5. Secretary, Department of Financial Services
6. O/o Controller General of Accounts
7. O/o Comptroller and Auditor General of India
8. CMDs of All Public Sector/Pension Disbursing Banks

ENTITLEMENTS OF FAMILY ON DEATH OF A GOVERNMENT SERVANT DURING SERVICE

(1) Entitlements of family on death of a Government servant under Old Pension Scheme

A. Family Pension :

Amount : 50% of last pay for a period of 10 years from the date following the date of death. Thereafter @ 30% of last pay.

(Enhanced family pension @50% of pay is payable for 10 years in all cases without reference to the length of service of the deceased employee, as per amended Rule 54(3))

Eligibility of family members: : Family pension will be paid to members of family in the following order;:-

Sl. No.	Eligible family member	Conditions of eligibility
1	Spouse of the deceased Government servant	For life or remarriage.
2	In the absence of spouse, unmarried dependant* son or unmarried dependant* daughter below the age of 25 years. (Eldest child shall be eligible first. Other(s) will be eligible only after elder child becomes ineligible.)	Till (i)attaining the age of 25 years or (ii) marriage or (iii) start earning livelihood, whichever is the earliest
3	In the absence of (1) and (2) above, dependant** child suffering from a mental or physical disability	For life or till starts earning livelihood.
4	In the absence of (1), (2) and (3) above, dependant* unmarried/widowed/divorced daughter (without age limit) (Eldest daughter shall be eligible first)	Till (i)marriage/ re-marriage or (ii) starts earning livelihood, whichever is earlier
5	In the absence of (1), (2), (3) and (4) above, dependent* parents (Mother first)	For life or till start earning livelihood
6	In the absence of (1), (2), (3), (4) and (5) above, dependent** sibling suffering from a mental or physical disability	For life or till starts earning livelihood

*A child (other than a child suffering from a mental or physical disability) and parents shall be eligible, if their income from other sources is less than the minimum family pension (i.e. Rs. 9000/- p.m.) plus dearness relief thereon.

**A child or sibling suffering from a mental or physical disability shall be eligible if their overall income from other sources is less than the entitled family pension admissible on death of Government servant plus dearness relief thereon.

Documents required to be submitted by the claimant for family pension: (i) Application in Form 14, (ii) a copy of death certificate, (iii) proof of relationship, (iv) proof of date of birth, (v) copy of first page of the Pass Book, (vi) copy of PAN card. (vii) Specimen signature and (viii) PP size photographs

Action to be taken By HOO:

- Sanction provisional family pension to eligible family member immediately on receipt of claim, without waiting for forwarding of case to PAO or authorisation by PAO. (Department of Pension & Pensioners' Welfare's OM No. 1/11/2020-P&PW (E) dated 29th July, 2020)
- Separately, process the case for family pension and death gratuity in Bhavishya and forward the case to PAO in Form 18 along with other documents for further processing/authorisation. (Rule 80)
- Government dues such as HBA, licence fee, etc. are to be recovered from death gratuity.

B. Death Gratuity:

Length of qualifying service	Rate of death gratuity
(i) Less than 1 year	2 times of emoluments.
(ii) One year or more but less than 5 years	6 times of emoluments.
(iii) 5 years or more but less than 11 years	12 times of emoluments.
(iv) 11 years or more but less than 20 years	20 times of emoluments
(v) 20 years or more	Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments.

Maximum amount of death gratuity : Rs. 20 lakh.

Eligibility:

- Gratuity is to be paid to the family member(s)/person(s) in whose favour a valid nomination exists. If there are more than one nominee, amount of gratuity shall be shared by all nominees as specified in the nomination.
- If a nominee has pre-deceased the Government servant, then the gratuity is to be paid to the alternate nominee(s), if any, mentioned in the nomination form.
- If there is no nomination or the nomination made does not subsist, the amount of gratuity is to be equally shared among spouse, son(s), unmarried daughter(s) and widowed daughter(s).
- If none of these family members is available, the amount of gratuity is to be equally divided among other family members, i.e. father, mother, married daughters, brothers below 18 years, unmarried/widowed sisters and children of a pre-deceased son.
- Succession certificate is not to be asked for unless there is no valid nomination and also none of the family members mentioned above is available.

Documents required to be submitted by the claimant for gratuity : (i) Application in Form 12, (ii) Death certificate, (iii) copy of PAN card, (iv) copy of first page of bank pass book and (v) proof of relationship.

Action By HOO:

- Process the case for death gratuity (along with family pension) in Bhavishya and forward the case to PAO in Form 18 along with other documents for further processing/authorisation.
- Sanction provisional death gratuity in accordance with Rule 80-A, after forwarding the case to PAO

C. Cash equivalent of leave salary (Leave Encashment)

As per Rule 39-A of CCS (Leave) Rules, 1972, cash equivalent of leave salary for earned leave not exceeding 300 days is payable to the family. If the earned leave in the credit of the deceased Government servant is less than 300 days, half pay leave is encashed to the extent the earned leave is short of 300 days.

Eligibility : One of the available family members in this order -> Spouse, eldest surviving son, eldest surviving unmarried daughter, eldest surviving widowed daughter, father/mother, eldest surviving married daughter, eldest surviving brother below the age of eighteen years, eldest surviving unmarried sister, eldest surviving widowed sister; eldest child of the eldest predeceased son.

Leave encashment is processed/sanctioned by HOO on receipt of death certificate without seeking any application for this purpose.

D. Central Government Employees Group Insurance Scheme (CGEGIS)

Amount : In addition to the amount standing in the Savings Fund of CGEGIS, an amount of Rs. 1,20,000, Rs. 60,000/- and Rs. 30000/- is paid to the family of the deceased employee belonging to Group A, Group B and Group C, respectively.

Eligibility of family members:

- CGEGIS amount is payable to family member(s)/person(s) in whose favour a valid nomination exists.
- In the absence of a nomination, the amount is paid to the family members eligible as per the rules applicable for payment of death gratuity.
- The claim for CGEGIS is processed/sanctioned on receipt of death certificate without seeking any application for this purpose.

E. General Provident Fund (GPF)

- On receipt of the death certificate, the balance in the GPF account of the deceased Government is sanctioned to the family member(s)/person(s) in whose favour a valid nomination exists. In the absence of a nomination, GPF balance is paid to the family members eligible as per GPF Rules.
- As per the Deposit Linked Insurance Scheme under Rule 33-B of the GPF Rules, in addition to the GPF balance, an additional amount equal to the average balance in the GPF account during the 3 years immediately preceding the death of the Government is also paid, subject to the conditions that the balance at the credit did not, at any time during the three years preceding the month of death, fall below the limits mentioned in Rule 33-B.
- The additional amount to be paid shall not exceed Rs. 60,000/-.
- The claims for GPF/DLIS are to be processed/sanctioned by the office on receipt of death certificate.

Annexure-2

(1) Entitlements of family on death of a Government servant under National Pension System who had opted for benefits under Old Pension Scheme or in whose case, no option was exercised and the default option is Old Pension Scheme

- Family Pension : Same as under Old Pension Scheme.

In addition, employee's contributions and returns thereon in the NPS pension Corpus shall also be paid to the family member. HOO will start process to sanction family pension and simultaneously close PRAN under NPS and Government contribution (and returns thereon) would be transferred into the Government account. Remaining amount would be paid in lump sum to the nominee or legal heir as per PFRDA regulations.

- Death Gratuity : Same as under Old Pension Scheme
- Cash equivalent of leave salary (Leave Encashment) : Same as under Old Pension Scheme
- Central Government Employees Group Insurance Scheme (CGEGIS) : Same as under Old Pension Scheme

(2) Entitlements of family on death of a Government servant under National Pension System:

- who had specifically opted for benefits under NPS based on accumulated pension corpus or
- who had opted for Old Pension Scheme or in whose case default option is Old Pension Scheme but there is no family member eligible for family pension under Old Pension Scheme

- Benefits based on NPS Corpus: Concerned office would take action to close PRAN under NPS of the deceased Government servant and grant benefits of lump sum (maximum 20% of accumulated pension wealth) and annuity from the remaining pension wealth to the eligible family member from annuity service provider registered with PFRDA, in accordance with PFRDA (Exits and Withdrawals under NPS) Regulations, 2015
- Death Gratuity : Same as under Old Pension Scheme
- Cash equivalent of leave salary (Leave Encashment) : Same as under Old Pension Scheme
- Central Government Employees Group Insurance Scheme (CGEGIS) : Same as under Old Pension Scheme.

No. 1/11/2020-P&PW (E)
Government of India
Ministry of Personnel, P.G. & Pensions
Department of Pension & Pensioners' Welfare

3rd Floor, Lok Nayak Bhawan,
Khan Market, New Delhi,
Dated 29th July, 2020

OFFICE MEMORANDUM

Sub: Relaxation of Rule 80-A for payment of provisional Family Pension on death of a Government Servant during service.

The undersigned is directed to say that in accordance with Rule 80-A of the CCS (Pension) Rules 1972, on death of a Government servant during service, Head of Office shall sanction and draw provisional family pension and death gratuity in favour of claimant or claimants, after the family pension case, including Form 18 and other documents referred to in Rule 80, has been forwarded by the Head of Office to the Pay & Accounts Office. It has been brought to the notice of this Department that the process of forwarding the family pension case to Pay & Accounts Office along with requisite documents itself takes a long time. It is also understood that, in a large number of cases, provisional family pension and gratuity are not being sanctioned on death of a Government servant. The delay in finalization of family pension and gratuity results in hardship to the family of the deceased Government servant.

2. The matter has been examined in this Department. In accordance with Rule 54 (2) (i) of the CCS (Pension) Rules, on death of Government servant during service, the family of a deceased Government Servant becomes entitled to family pension even in cases where a government servant dies before completion of one year of continuous service, provided the deceased government servant concerned, immediately prior to his/ her appointment to the service or post, was examined by appropriate medical authority and declared fit by that authority. Thus family pension is payable to the family of deceased Government servant irrespective of the length of service of the Government servant before his death. Therefore, verification of the entire service is not relevant for determining the amount of family pension. The amount of death gratuity, however, depends on the length of qualifying service of the deceased Government servant. Any Government dues in respect of the deceased Government servant are also required to be recovered from the amount of death gratuity.

3. Keeping in view the position mentioned in para 2 above and in order to avoid any hardship to the family of the deceased Government servant, it has been decided to relax the provisions of rule 80-A of the CCS (Pension) Rules, 1972 to the extent that if a claim for family pension in Form 14 along with death certificate and bank account details of the claimant has been received and the Head of Office is satisfied about the bonafide of that claim, he shall sanction provisional family pension immediately. The Head of Office shall not wait for forwarding of the family pension case (including Form-14, Form-18 and other relevant documents mentioned in Rule 80) to Pay & Accounts Office before sanctioning the provisional family pension.

4. The amount of provisional family pension shall not exceed the maximum family pension as admissible under Rule 54 of CCS Pension Rules, 1972.

5. In Central Armed Police Forces related cases, where death of an employee occurs, initially provisional family pension may be sanctioned without waiting for the final Operation Casualty Report.

6. The Pay & Accounts Office shall release the provisional family pension on the basis of sanction order issued by the Head of Office without insisting for any other documents including service book. The provisional family pension shall be paid in the same manner as Pay and Allowances of the establishment are paid.

7. A format for sanctioning the provisional family pension by the Head of Department is enclosed.

8. There will be no change in regard to the provisions for sanction of provisional gratuity under Rule 80-A. Action for sanction of death gratuity under rule 80-A may be taken by the Head of Office after forwarding Form-18 and other relevant documents to Pay & Accounts Office. In case the amount of provisional family pension is later found to be in excess of the final family pension, the same may be adjusted from the amount of death gratuity, failing which, it may be recovered in instalments from the family pension payable in future.

9. The payment of provisional family pension sanctioned as per Para 3 above may initially continue for a period of six months from the date, following the date of death of employee. The period of such provisional family pension sanctioned may be further extended, for not more than six months at a time, on the advice of Pay & Accounts Office and with the approval of Head of Department (HOD).

10. The provisional family pension may continue to be paid for two months succeeding the month in which the Pension Payment Order for final family pension is issued by the Pay & Accounts Office, keeping in view the time likely to be taken by Central Pension Accounting Office (CPAO) and Central Pension Processing Centre (CPPC) for processing the case. While authorizing final family pension after receipt of complete family pension case, the Pay & Account office shall indicate the date from which the family pension authorized in the Pension Payment Order is to be paid by the Pension Disbursing Authority. Accordingly, the Office of Pay & Account may record a note in the Pension Payment Order, as mentioned below, while authorizing the final family pension:

“Provisional family pension has been/shall be paid for the period from ----- to ----- @ Rs. ----- plus Dearness Relief. The payment of final family pension may be commenced by the bank w.e.f. -----.”

11. The Administrative Divisions of all Ministries/Department and attached/subordinate offices are requested to bring these instructions to the notice of all concerned for compliance.

The issues with the approval of Competent Authority



(Sanjoy Shankar)

Under Secretary to the Government of India

Ph. 24644632

1. All Ministries/Departments of the Government of India
2. O/o the Comptroller & Auditor General of India
3. O/o the Controller General of Accounts, Lok Nayak Bhawan, New Delhi.
4. Pensioners' Associations as per list maintained in the Department
5. All Officers/Desks
6. NIC for Uploading the Office Memorandum on the website

No.....
Government of India
Ministry of.....
Department/Office.....

Dated the.....

To

Shri/Smt./Kumari..... (Name and address
of claimant)

Subject: - Grant of provisional family pension.

Sir/Madam

I am directed to say that Shri/Smt./Kumari.....
.....(Name and designation) died on..... As
per service record you are eligible to receive family pension.

2. In accordance with Rule 80-A of the Central Civil Services (Pension) Rules, 1972 read with the O.M. No. 1/11/2020-P&PW (E) dated 29th July, 2020 of Department of Pension & Pensioners' Welfare, sanction of the competent authority is hereby accorded for payment of an amount of Rs...../ per month as provisional family pension commencing from..... (Date following the date of death of Government servant)

* The amount of provisional pension shall be 100% of family pension as assessed based on the pay on the date of death of Government servant.

3. The payment of provisional family pension sanctioned as per Para 3 of the OM No 1/11/2020-P&PW dated 29th July, 2020 may initially continue for a period of six months from the date, following the date of death of employee. The period of such provisional family pension sanctioned may be further extended, for not more than six months at a time, on the advice of Pay & Accounts Office and with the approval of Head of Department (HOD).

4. If the amount of provisional family pension is found to be in excess of the final family pension, it shall be recovered from gratuity instalments from the family pension payable in future.

Yours faithfully,

Head of Department

Copy for information to the Pay and Accounts Officer