

**GOVERNMENT OF HIMACHAL PRADESH  
FINANCE (PENSION) DEPARTMENT**



**HIMACHAL PRADESH CIVIL  
SERVICES CONTRIBUTORY PENSION  
RULES,  
2006**

[Authoritative English Text of this Department Notification No. Fin.(Pen)A(3)-1/96, dated 17-08-2006 as required under clause (3) of Article 348 of the constitution of India].

**GOVERNMENT OF HIMACHAL PRADESH  
FINANCE (PENSION) DEPARTMENT**

**NOTIFICATION**

*Shimla-2, the 17th August, 2006*

**No.Fin(Pen)A(3)-1/96.**—Whereas, the Government of Himachal Pradesh *vide* notification No. Fin(Pen)A(3)-1/96, dated 15-5-2003 modified the Central Civil Services (Pension) Rules, 1972 in its application to the State of Himachal Pradesh and the said rules were made inapplicable to all appointments made in the State of Himachal Pradesh on or after 15-5-2003, the date on which the notification was published in the Rajpatra, Himachal Pradesh;

And whereas, while making the Central Civil Service (Pension) Rules, 1972 inapplicable to the appointments made on or after 15-5-2003 the intention of the Government was to notify the Contributory Pension Scheme for such Government servants;

And whereas, the State Government has now decided to introduce the Contributory Pension Scheme for the new appointees of the Himachal Pradesh Government appointed on or after 15-5-2003;

Now, therefore, in exercise of the power conferred by proviso to Article 309 of the Constitution of India, the Governor of Himachal Pradesh is pleased to make the Himachal Pradesh Civil Services Contributory Pension Rules, 2006 for the Government servants of Himachal Pradesh appointed on or after 15-5-2003, namely :—

**1. Short title and Commencement.**— (1) These rules may be called the Himachal Pradesh Civil Services Contributory Pension Rules, 2006.

(2) These rules shall be deemed to have come into force from 15th day of May, 2003.

**2. Applications.**—These rules shall be applicable to all the Himachal Pradesh Government employees appointed on or after 15-5-2003.

**3. Definitions.**— (1) In these rules; unless the context otherwise requires:—

(a) “Accounts Officer” means an officer, whatever his official designation, who maintains the accounts of the Department or Office of the Himachal Pradesh Government and includes an Accountant General of Himachal Pradesh, who is entrusted with the functions of maintaining the accounts or part of accounts of the State Government ;

(b) “Drawing and Disbursing Officer ” means an officer declared as such by the competent authority;

(c) “Dearness Allowance (D.A.)” means an allowance against price rise granted to the Government servants at such rates and subject to such conditions as the State Government may specify from time to time;

- (d) "Employee" means any person who is employed in the Himachal Pradesh Government on a regular basis and is covered by this Contributory Pension Scheme but shall not include persons employed on part time basis, daily waged basis, piece-meal rate basis, casual and contract basis;
- (e) "Fund" means the Contributory Pension Fund ;
- (f) "Form" means a Form appended to these rules ;
- (g) "Government" means the Government of Himachal Pradesh ;
- (h) "Head of Department" means an authority to whom the powers delegated as such or person whom the Governor of Himachal Pradesh may by order, specify a Head of Department ;
- (i) "Head of Office" means a Gazetted Officer declared as such or person whom the competent authority may by order specify as Head of Office ;
- (j) "Month" means a calendar month ;
- (k) "N.P.A" means Non-Practice Allowance payable to the Medical Officers ;
- (l) "Pay" means the amount drawn monthly by a Government servant as:—
  - (i) the pay, other than special pay or pay granted in view of his personal qualification, which has been sanctioned for a post held by him substantively or in an officiating capacity, or to which he is entitled by reason of his position in a cadre; and
  - (ii) any other emoluments which may be specially classed as pay by the Government ;
- (m) "PFRDA" means the Pension Fund Regulatory and Development Authority constituted under the Act of the Parliament ;
- (n) "Service Book" includes service roll, if any ;
- (o) "Treasury" includes a Sub-Treasury ;
- (p) "Year" means a financial year ;

(2) The Words and expression used herein and not defined here but defined in the Fundamental Rules, have the meaning respectively assigned to them, in those rules.

**4. Terms & Conditions.—**(1) It shall be mandatory for all the new employees, who are recruited on or after 15-5-2003 to become members of the Scheme under these rules. Each employee shall be required to pay a monthly contribution which would be 10% of the Basic Pay, DA & NPA before 1-4-2004 and Basic Pay, Dearness Pay, DA & NPA *w.e.f.* 1-4-2004 to the Contributory Pension Scheme under these rules.

(2) A matching contribution equal to employee contribution would be made by the State Government every month for each employee, who contributes to the Scheme.

(3) The contribution towards the Contributory Pension Scheme shall be recovered from the salary of the employees every month as is done for the General Provident Fund.

(4) No deduction would be made towards the General Provident Fund contribution from the Government servants covered by this scheme since the General Provident Fund rules will not be applicable to them. The General Provident Fund rules would be amended separately to exclude such employees from its purview.

(5) The Accountant General, Himachal Pradesh Shimla shall function as Central Record Keeping Agency in respect of the Himachal Pradesh Government employees & shall maintain the accounts for the contributory pension scheme as is being done in the case of the General Provident Fund.

(6) The Index number to the employees, who join the Contributory Pension Scheme shall be allotted by the Accountant General Himachal Pradesh, Shimla on receipt of application from the Head of Departments/ Head of offices in the prescribed form annexed to this notification (Annexure-I).

(7) The Accountant General, Himachal Pradesh shall allot a unique 16 digit Permanent Pension Account Number (PPAN). The First four digits of this number will indicate the calendar year of joining Government Service, the next two digit indicates department, the next five digits would represent treasury code and the last five digits will be the running serial number of the individual Government Servant.

(8) The Accountant General, Himachal Pradesh shall maintain an index Register for the purpose of allotment of PPAN to new entrants to the Government Service. Format of the index register shall be as per Annexure-II.

(9) The Accountant General shall return to the DDO concerned, a copy of statement duly indicating therein the account number allotted to each individual and DDO in turn shall intimate the account number to the individual concerned & shall also note the same in the Pay Bill Register.

(10) The index number allotted by the Accountant General for joining the Contributory Pension Scheme would be entered in the first page of the Service Book with necessary attestation, by the Head of Office/Drawing & Disbursing Officer.

(11) The State Government shall defend the Accountant General in case he is made party to any law suit relating to maintenance of CPF accounts provided the law suit has not arisen due to fault of the Accountant General's office.

(12) Nomination is required to be filed at the time of admission by the employees and can be revised upon marriage of the subscriber and thereafter once in five years. Necessary entry to the effect of filing the nomination along with name of nominee(s) should be noted in the Service Book of the concerned employee.

(13) The DDO shall prepare separate Pay Bill Register in respect of the Government Servant joining Government Service on or after 15-5-2003 and shall send the same with schedules to the Treasury. The cheque drawing DDO's may also prepare separate pay bills in respect of the Government Servants joining service on or after 15-5-2003 and they will not make payment. Such bills will be sent by them to the Treasury Office for pre-check and payment.

(14) The recovery from pay Bills of the employees has to be made only after obtaining Index Number from the Accountant General for each of the employee.

(15) Schedule of recovery to be attached to the pay bill showing the Contribution to the Pension Scheme has been prescribed as in Annexure-III. Each Drawing and Disbursing Officer shall prepare the schedule and enclose the same alongwith the Pay Bill.

(16) The delay in transmission of deduction that occurs due to late submission of schedule to the Accountant General, wrong/illegible account number mentioned on schedule leading to unposted items and any item claimed as missing will be investigated as and when such discrepancy is intimated by the Accountant General to the quarter concerned. In case, the delay is found intentional on the part of any official/officer, the responsibility for delay & interest liability shall be fixed. However, if delay is not found intentional, the State Government shall bear the interest liability. Further, where there are delays due to unavoidable circumstances, the State Government shall bear the interest liability from the date of deduction till the amount is credited to the Pension Fund.

(17) The employee's contributions and Government contribution should be posted in different columns of the individual ledger account & broad sheet and tallied with account figure as is being done in the case of the General Provident Fund.

(18) The amount recovered from the Pay Bill shall be credited to the following new Deposit Head of Account in respect of the Government employees.

8342	-	Other Deposit
00	-	—
117	-	Defined Contribution Pension Scheme for Government Employees.
01	-	Employees Contribution (Under Tier-I)

(19) The Government Contribution equal to the employees contribution shall be credited to the following new Deposit Head of Account .

8342	-	Other Deposit
00	-	—
117	-	Defined Contribution Pension Scheme for Government employees.
02	-	Government Contribution (Under Tier-I)

(20) The interest on the employees' and the Government Contribution shall be credited to the following new Deposit Head of Account.

8342	-	Other Deposit
00	-	—
117	-	Defined Contribution Pension Scheme for Government employees.
03	-	Interest on Contribution (Under Tier-I).

(21) The reasons for non-recovery from a particular employee in any month shall be furnished by the Drawing and Disbursing officers concerned, in the recovery schedule, without fail. Whenever an individual is on long leave, the contribution of 10% of pay plus DP, DA & NPA shall be deducted from the salary bill on the basis of month wise salary after the leave is sanctioned. No interest shall be payable by an individual as well as the Government for the period for which the individual remained on long leave. In the case of half pay leave, the Contribution shall be recovered proportionately and the State Government shall

also pay matching contribution accordingly. No contribution shall be payable by the Government servant as well as the Government when an individual is on E.O.L. (without pay).

(22) The matching contribution shall be adjusted by the Accountant General by book adjustment after determining the Government contribution equal to the employees contribution. The Government Contribution to the Scheme shall be debited to the following head of account :—

2071	-	Pension and the Other Retirement Benefits
01	-	Civil
101	-	Superannuation & Retirement Allowance
04	-	Contributory Pension Scheme

The same shall be done by book adjustment by the Accountant General after verifying the amount contributed by the employees and it would be initially credited to "8342-00-117-02" in the Public Account.

(23) The employees Contribution and the Government Contribution would be initially credited to "8342-00-117—01 and 02" respectively in the Public Account and it would be transferred to the Pension Fund as and when a fund for this purpose is constituted by the Pension Fund Regulatory and Development Authority (PFRDA) or other designated authority Constituted under the Law.

(24) The Drawing and Disbursing Officer will reconcile the accounts monthly with the Treasury Officer to verify that the individual's subscription has correctly been taken into account by the Treasury Officer and passed on to the Accounts Officer. After completion of reconciliation with the DDO's the Treasury Officer will depute a representative from his office alongwith the DDO wise complete detail for reconciliation with the Accounts Officer.

(25) As and when the new employees join in future, they shall be admitted to this scheme by the Heads of Department/Heads of Offices by promptly applying for allotment of the Index Number to the Accountant General within a month from the date of joining of the new employee. The Accountant General would take steps to allot the Index Number at the earliest and as far as possible within a month of receipt of application for the Index Number from the Head of Department / Head of Office. The recoveries towards the contribution shall start from the salary of the month following the month in which the Government servant has joined service.

(26) The employees appointed on or after 15-5-2003 and who are already contributing towards the General Provident Fund shall cease to continue to subscribe towards the General Provident Fund from the date of notification of the Contributory Pension Scheme. The amount deposited in their General Provident Fund Account shall be transferred to their respective Contributory Pension Fund Account alongwith interest. Similarly, the matching Government Contribution equal to the amount transferred to Contributory Pension Fund will be adjusted by the Accountant General by book adjustment. In case, the balance in GPF Account alongwith interest found excess to the amount required to be adjusted towards arrears of the employees contribution, the same shall be refunded to the individual and in case the balance in GPF account falls short of the prescribed limit the same shall be recovered from their salaries as an additional instalment (*i.e.* one subscription for current month and one additional subscription for arrears) till it is fully recovered.

(27) In case of employees to whom the General Provident Fund numbers have not yet been allotted by the Accountant General Himachal Pradesh and who are not contributing towards the General Provident Fund, arrears of subscription in such cases to the Contributory Pension Scheme from 15-5-2003 shall be deducted from the concerned employees who have joined employment under the Govt. of Himachal Pradesh on or after 15-5-2003, alongwith current month subscription (*i.e.* one subscription for current month and one additional for subscription arrears).

(28) As and when the Pension Fund Regulatory & Development Authority (PFRDA) is constituted by the Government of India, the State Government may modify the orders and issue new directions and regulations for the Contributory Pension Scheme for the State Government employees covered under this scheme so that the deposits lying in the Public Account head 8342-Other Deposit are transferred to the Account/ Organizations / Scheme/ Pension Fund, designated by the Pension Fund Regulatory and Development Authority or other competent authority.

(29) Whenever any Government Servant is transferred, the Drawing and Disbursing Officer shall clearly indicate in the LPC of the individual the unique account number, the month upto which the Government Servant contributions have been transferred to the Pension Fund.

(30) No withdrawal of any amount will be allowed from the Contributory Pension Fund. The provisions regarding terminal payments in the event of untimely death of an employee or in the event of his leaving the Government Service shall be notified in due course.

(31) At the end of each financial year, the Accountant General, Himachal Pradesh will prepare the annual accounts statements for each employee showing the opening balance, details of monthly deduction and the Government's matching contributions, interest earned, if any, and the closing balance and will send the same for onward transmission to the individual concerned by the Drawing and Disbursing Officer.

(32) Since this is a Contributory Pension Scheme, the return on this scheme would not be defined but would depend upon the returns/ dividends/ profits as announced by the Pension Fund Regulatory and Development Authority/ concerned Pension Fund Manager from time to time.

(33) The interest shall be payable from the date the Contributory Pension Scheme becomes operational in the State *i.e.* from the date, the Rules of Contributory Pension Scheme are notified and the rate of interest will be at par with the General Provident Fund. The rate of interest presently payable under the Contributory Pension Scheme will only be an *ad hoc* rate until these funds are invested suitably in a Pension Fund/ other investment under the direction of the Pension Fund Regulatory and Development Authority or other competent authority, constituted by Government of India.

**5. Interpretation.**—If any question arises as to the interpretation of any provision of this scheme, the same shall be decided by the State Government and the decision so arrived at, shall be final.

By order,  
Principal Secretary (Finance).

Endst. No. Fin (Pen)A(3)-1/96-

Dated Shimla-2, 17-8-2006.

Vistt. Himachal Website, Address-<http://himachal.nic.in>.

1. All Administrative Secretaries to the Govt. of Himachal Pradesh, Shimla-2
2. Accountant General (Audit) H.P. Shimla-3 with 10 spare copies
3. Principal Resident Commissioner, Himachal Pradesh, Himachal Bhawan, Sikandra Road, New Delhi.
4. The Commissioner (Revenue), H.P., Shimla-2./All Divisional Commissioner in H.P.
5. Senior Deputy Accountant General (A/E), Himachal Pradesh, Shimla-3 with 10 spare copies.
6. All Heads of Departments in Himachal Pradesh.
7. All Deputy Commissioner in Himachal Pradesh.
8. Registrar, H.P. High Court, Shimla-171001.
9. All District and Session Judges in Himachal Pradesh.
10. Deputy Commissioner, Relief \* Rehabilitation, Beas Project Larth, Tehsil Nurpur, Distt. Kangra, Himachal Pradesh.
11. The Controller, Printing & Stationery, Himachal Pradesh, Shimla-171005 for publication in the Gazette of Himachal Pradesh.
12. All Controllers/Joint Controllers (F&A)/Deputy Controllers (F&A)/Assistant Controllers (F&A)/Section Officer (F&A) under the Administrative control of T&A organization in Himachal Pradesh.
13. All District Treasury Officers/Treasury Officers of Sub-Treasuries in Himachal Pradesh.
14. The Registrars, H.P. University, Shimla-171005, Agricultural University Palampur and Horticultural University, Solan.
15. All Managing Directors, Boards and Public Undertakings in Himachal Pradesh.
16. Director Defence Estates, Ministry of Defence, 144/6 Panchkula, Haryana.
17. Cantonment Executive Officer, Jatogh (Shimla)/Subathu (Solan) Kasauli (Solan)/Yol Cantt. (Kangra) Bakloh (Chamba)/Dalhousie (Chamba), Himachal Pradesh.
18. Commandant Training Centre, SSB Sarahan (Rampur Busher) District Shimla, Himachal Pradesh.
19. Divisional Organiser, Punjab & Himachal Pradesh Division Directorate of Security, Shimla-4.
20. Deputy Director, Defence Estates and Cantonments Northern Command, Udhampur, Jammu and Kashmir.
21. All Sections of Finance Department, H.P. Secretariat Shimla-2.
22. Under Secretary (Law)/Senior Law Officer, Law Department, Himachal Pradesh Secretariat.

*Arvind Mehta*

ARVIND MEHTA,  
Secretary (Finance) to the  
Government of Himachal Pradesh.