<table>
<thead>
<tr>
<th>Date from which relief is admissible</th>
<th>Pension Range</th>
<th>Ad-hoc increase in pension per month</th>
</tr>
</thead>
<tbody>
<tr>
<td>iv) From 1-4-1974</td>
<td></td>
<td>Additional relief at the rate of 5% of pension subject to a minimum of Rs 25 per month and a maximum of Rs 50 per month.</td>
</tr>
<tr>
<td>v) From 1-10-1975</td>
<td></td>
<td>Additional relief at the rate of 10% of pension subject to a minimum of Rs 10 per month and a maximum of Rs 50 per month.</td>
</tr>
<tr>
<td>vi) From 1-4-1977</td>
<td></td>
<td>Additional relief at the rate of 5% of pension subject to a minimum of Rs 5 per month and a maximum of Rs 25 per month.</td>
</tr>
</tbody>
</table>

The term 'original pension' for the purpose of calculation of ad-hoc relief does not include the temporary/ad-hoc increases in pension granted prior to 1-1-1973 or the pension equivalent of death-cum-retirement gratuity but includes the commuted portion of pension, if any.

**Note:**

The relief as mentioned in items (ii) to (vi) of Note (4.7) above, will be calculated on the total of the (i) original pension, (ii) ad-hoc relief granted prior to 1-4-1977 and (iii) ad-hoc relief admissible under item (i) *ibid.*

\[ (5) \]

Class I and class II employees retiring from service on or after 1-1-1969 but before 1-1-1973 shall be granted ad-hoc increases in pension from time to time as indicated in Note (4) above.

\[ 1 \]

1. Retirement. An employee in class III or class IV service or post, who retired in accordance with the provisions of these regulations between 1st January 1969 and 31st December 1973, shall, in addition to payments admissible under regulation 29 and the notes thereunder, be entitled, with effect from 1st January 1979, to an ad hoc relief at an appropriate rate, as set out below, namely:

<table>
<thead>
<tr>
<th>Amount of pension (exclusive of temporary increase) of employee</th>
<th>Ad hoc relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>Below 85</td>
<td>2</td>
</tr>
<tr>
<td>85 and above but below 210</td>
<td>15</td>
</tr>
<tr>
<td>210 and above but below 500</td>
<td>25</td>
</tr>
<tr>
<td>500 and above</td>
<td>35</td>
</tr>
</tbody>
</table>

Section IV - Death-cum-retirement gratuity

30. (1) An employee who has completed five years' qualifying service may be granted a death-cum-retirement gratuity not exceeding the amount specified in sub-regulation (3), when he retires from service and is eligible for a gratuity or pension under regulation 29.

(2) If an employee, who has completed five years' qualifying service, dies while in service, a gratuity not exceeding the amount specified in sub-regulation (3) may be paid to the person or persons on whom the right to receive the gratuity is conferred under regulation 31 or, if there is no such person, it may be paid in the manner indicated below:

(i) If there are one or more surviving members of the family as in items (i), (ii), (iii) and (iv) of sub-section 1 of regulation 31, it may be paid to all such members, other than any such member who is a widowed daughter, in equal shares.

(ii) If there are no such surviving members of the family as at (i) above, but there are one or more surviving widowed daughters and/or one or more surviving members of the family as in items (v), (vi), (vii), (viii) and (ix) of sub-section 1 of regulation 31, the gratuity may be paid to all such members, in equal shares.

Provided that the gratuity payable in the manner indicated above in respect of a permanent pensionable employee dying while in service, before completing five years' qualifying service, will be equal to six times the "emoluments" of the employee at the time of his death except in cases in which death occurs in the first year of service when the gratuity admissible will be equal to two months' emoluments.

\[ (3) \text{ (a)} \quad \text{The amount of gratuity will be one-fourth of the} \]

"emoluments" of the employee for each completed six-monthly period of qualifying service, subject to a maximum of 16 times the "emoluments". In the event of the death of an employee while in service after completing five years' qualifying service, the gratuity will be subject to a minimum of 12 times the "emoluments" of the employee at the time of his death.

Provided that in no case shall it exceed Rs. 24,000.

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(b) In the case of a class I or class II employee retiring from service on or after 1-1-1973, the amount of gratuity will be one-fourth of the "emoluments" for each completed six-monthly period of qualifying service subject to a maximum of 16\(\frac{1}{2}\) times the 'emoluments'. In the event of the death on or after 1-1-1973 of such an employee while in service after completing five years' qualifying service, the gratuity will be subject to a minimum of 12 times the 'emoluments' of the employee at the time of death.

Provided that in no case shall it exceed Rs.50,000/-

(c) In the case of a class III or class IV employee who opts for the definition of "pay" for pension as applicable to the Central Government employees and retiring on or after 1-1-1979 the amount of gratuity will be one-fourth of the 'emoluments' of the employee for each completed six-monthly period of qualifying service, subject to a maximum of 16\(\frac{1}{2}\) times of 'emoluments'. In the event of death on or after 1-1-1979 of such an employee after completing five years' qualifying service, the gratuity will be subject to a minimum of 12 times the 'emoluments' of the employee at the time of his death.

Provided that in no case shall it exceed Rs.40,000/-

1 Inserted by TR No.268 dated 23-9-1980 and M.O.i.d's Notification No.P.E.B-57/73 dated 30-9-1973 (Effective from 1-1-1973 in case of class I and class II employees and 1-1-1979 in case of class III and class IV employees).

2 T.R. 276 dt. 21.11.1985
(4) If an employee, who has become eligible for a pension or gratuity under regulation 29, dies after he has retired from service, and the sum actually received by him at the time of death on account of such gratuity or pension together with the gratuity under sub-regulation (1) and the commuted value of any portion of pension commuted by him are less than the amount equal to twelve times his "emoluments", a gratuity equal to the deficiency may be granted to the person or persons specified in sub-regulation (2).

Note: The residuary gratuity under this sub-regulation is admissible only if the death of the employee takes place within five years from the date of his retirement.

(5) The "emoluments" for the purpose of this regulation will be subject to a maximum of Rs.1,000 per mensem, and will be reckoned in accordance with regulation 43.

Provided that if the emoluments of an employee have been reduced during the last three years of his service otherwise than as a penalty, "average emoluments", as defined in regulation 41, may, at the discretion of the authority which has power to sanction the gratuity under this regulation, be treated as the "emoluments".

Provided further that in the case of (1) Cranes Drivers, Hydraulic, 5 and 6 tons and 35 cwt. and Cranes Drivers, Electric, 3 and 6 tons, and (2) Dock Shore Workers in 'A' and 'B' categories, the "emoluments" for the purpose of death-cum-retirement gratuity shall be increased by the average monthly processing allowance as worked out under Notes (2) and (4) respectively below regulation 44.

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1 Substituted by TR No. 1426 of 1971 (with effect from 1-1-1971).
Notes:

(1) In the case of employees who are eligible for the concession in regulation 33(7), the benefit of adding a certain number of years to their qualifying service is admissible only when they retire on attaining the age of superannuation and not in any other circumstances. It will, therefore, not be permissible to determine the eligibility for and the amount of death-cum-retirement gratuity on the basis of total qualifying service including the addition under regulation 33(7), in cases where an employee dies while in service. In cases, however, where an employee retires on attaining the age of superannuation, the death-cum-retirement gratuity will be calculated on the total of service including the addition under regulation 33(7).

(2) It is permissible to make recovery of the Trustees' dues from the death-cum-retirement gratuity due in respect of an employee even without obtaining his consent, or without obtaining the consent of the members of his family in the case of a deceased employee, as the case may be.

(3) Under sub-section 10 of section 10 of the Income-tax Act, 1961, (Act No.43 of 1961), the death-cum-retirement gratuity under any scheme of a local authority similar to the liberalised Pension Rules of the Central Government is exempt from Income-tax.

(4) No death-cum-retirement gratuity may be granted to an employee dismissed or removed for misconduct, insolvency or inefficiency. Compassionate grant may, however, be made in such cases in accordance with the principles of regulation 10(3).

(5) An employee compulsorily retired from service as a penalty may be granted death-cum-retirement gratuity at a rate not less than two-thirds and not more than the full death-cum-retirement gratuity admissible to him on the date of his compulsory retirement.
(c) In the case of an employee dying before receipt of any gratuity that has become admissible to him under sub-regulation (1) of regulation 30 and sub-regulation (a) of regulation 29, the same shall be disbursed in the manner indicated in sub-regulation (b) of regulation 30 and in the event of there being no person entitled to receive it as above the gratuity shall lapse to the Trustees.

(1) If a nominee, who was entitled to receive the amount of gratuity on the date of death of the employee, dies before getting the payment, the right to the amount or share of the gratuity shall pass on to the alternate nominee or nominees. In case there is no alternate nominee, the amount or share of gratuity will be paid in equal shares to the co-nominees of the person concerned, if any, and failing that it will be distributed in equal shares among the surviving members of the family of the deceased employee as in the cases of no nomination.

(9) Please also see annexure to Forms 'A', 'B', 'C', and 'D'.

31. (1) For the purposes of this regulation —

(a) "Family" shall include the following relatives of the employee —

(i) wife (in the case of a male employee),

(ii) husband, in the case of a female employee,

(iii) sons, including step sons and adopted sons

(iv) unmarried daughters, including step and adopted daughters

(viii) (v) brothers below the age of 18 years and

(ix) unmarried and widowed sisters (including step-brothers and step-sisters),

(x) father,

(xi) mother,

(xii) married daughters, and

(xiv) children of a pre-deceased son.

(v) widowed daughters, including step/adopted daughters.

(vi) Unmarried sisters and unmarried step-sisters, including step sons.
Note: (iii) and (iv) will include step-children and adopted children if under the personal law of the employee adoption is legally recognized as conferring the status of a natural child.

(b) "Person" for the purpose of this regulation shall include any company or association or body of individuals, whether incorporated or not.

(2) An employee shall, immediately on substantive appointment to a permanent post, make a nomination conferring on one or more persons the right to receive any gratuity that may be sanctioned under sub-regulations (2) and (4) of regulation 30 and any gratuity which having become admissible to him under sub-regulation (1) of that regulation and sub-regulation (a) of regulation 29 has not been paid to him before death.

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

(3) If an employee nominates more than one person, under sub-regulation (2), he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole amount of the gratuity.

(4) An employee may provide in a nomination:

(a) in respect of any specified nominee, that in the event of his pre-deceasing the employee or his dying after the death of the employee but before receiving payment of death-cum-retirement gratuity the right conferred upon that nominee shall pass to such other person as may be specified in the nomination;
Provided that if at the time of making the
nomination the employee has a family consisting of
more than one member, the person so specified shall
not be a person other than a member of his family;

(b) that a nomination shall become invalid in the
event of the happening of a contingency specified
therein.

(i) The nomination made by an employee who has no family
at the time of making it, or a provision made in a
nomination under clause (a) of sub-regulation (4) by
an employee whose family consists, at the date of
making the nomination, of only one member, shall
become invalid in the event of the employee
subsequently acquiring a family, or an additional
member in the family, as the case may be.

(ii) With effect from 1-1-1973 in the case of class I
or class II employees, the 'emoluments' for the
purpose of this regulation will be reckoned in
accordance with regulation 43E subject to a maximum
of ₹2,500 and in the case of a class III and
class IV employee who retires/dies on or after
1-1-1979 and has opted to be governed by the Central
Government definition of 'pay' for pension the
'emplumens' will be reckoned in accordance with
regulation 43E subject to a maximum of ₹2,500.

1 Re-numbered 2 by F. No. 266 dated 23-9-1986 and MOEF's
2 Inserted Notification No. PER-52/79 dated 30-2-1981
   (Effective from 1-1-1973 in the case of class I
   and class II employees and 1-1-1979 in the case
   of class III and class IV employees.)

(6) 20.11.1955 (effective from 31.3.1955)
(6) (a) Every nomination shall be in such one of the Forms ‘A’ to ‘D’ as may be appropriate in the circumstances of the case.

(b) An employee may at any time cancel a nomination by sending a notice in writing to the appropriate authority referred to in sub-regulation (3) below, provided that the employee shall, along with such notice, send a fresh nomination made in accordance with this regulation.

Note: The nomination Forms ‘A’ to ‘D’ contain provision for the cancellation of an earlier nomination.

(7) Immediately on the death of a nominee in respect of whom no special provision has been made in the nomination under clause (a) of sub-regulation (4), or on the occurrence of any event by reason of which the nomination becomes invalid in pursuance of clause (b) of that sub-regulation or sub-regulation (6), the employee shall send to the appropriate authority referred to in sub-regulation (6) below a notice in writing formally cancelling the nomination, together with a fresh nomination made in accordance with this regulation.

(8) Every nomination made, by an employee under this regulation, shall be sent by the employee to the Chief Accountant through the Head of his Department.

Notes: (1) On receipt of a nomination, the Head of the Department should make a clear note of the nomination in the service sheet of the employee and thereafter forward the same to the Chief Accountant.

(2) Every nomination made by an employee shall be acknowledged by the Chief Accountant through the Head of the Department in which the employee is employed in the pro forma attached