

FINANCE AND REVENUE DEPARTMENT.

PENSIONS BRANCH.

(The Myanmar Civil Service (Class I) Provident Fund Rules.)

No. 208

Rangoon, the 4th November 1946.

[Amendment : 18.06.1989]

No. 208.- The following rules made by the Secretary of State are published for general information:-

I, Frederick William Baron Pethick-Lawrence, one of His Majesty's Principal Secretaries of State, in exercise of the powers conferred upon me by sections 105 and 108 of the Government of Myanmar Act, 1935, hereby make, with the concurrence of my Advisers the following rules, namely:-

<Amendment 18.06.1989>

1. (1) These Rules may be cited as the Myanmar Civil Service (Class I) Provident Fund Rules.
(2) They shall come into force on 1st October 1945.
<Amendment 18.06.1989>
2. In these Rules unless the context otherwise requires-
 - (1) "Account Officer" means the Audit Officer so designated by the Auditor-General;
 - (2) "Child" means a legitimate child and in cases where the Account Officer, or if any doubt arises in the mind of the Account Officer, the Advocate-General of Myanmar, is satisfied that under the personal law of the subscriber, adoption is legally recognised as conferring the status of a natural child, includes an adopted child.
 - (3) "Emoluments" means pay as defined in the Fundamental Rules (sterling overseas pay being converted at such rate of exchange as the Secretary of State may prescribe), leave salary and remuneration during suspension.
 - (4) "Family" means the wife or wives and children of a subscriber and the widow or widows and children of a deceased son of a subscriber, widowed mother, unmarried sisters and minor brothers, but if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance, she shall be deemed to be no longer a member of the subscriber's family in matters to which these Rules relate,

unless the subscriber indicates in writing to the Account Officer that she shall continue to be so regarded:

Provided that, if any members of the family join a religious order and are prevented by the rules of the order or by their vows from possessing material wealth, they shall not be deemed to be members of the family for the purpose of these rules.

(5) "Fund" means the Myanmar Civil Service (Class I) Provident Fund.

(6) "Leave" means any variety of leave prescribed in the Fundamental Rules.

(7) "Year" means financial year.

[**<Amendment 18.06.1989>**](#)

3. To the account of each subscriber to the Fund there shall be credited in addition to the sums prescribed by these Rules, the amount standing to his credit in the Indian Civil Service Provident Fund on 30th September, 1945.

4. Every member of the Myanmar Civil Service (Class I) including any member who having been appointed to the Indian Civil Service before 1st April, 1937, and having opted for permanent service in Myanmar was a subscriber to the Indian Civil Service Provident Fund, shall subscribe monthly to the Fund an amount, which shall be a number of complete rupees, fixed by himself, but not less than 4 nor more than 12 per cent of his emoluments:

Provided that subscription shall be optional-

(a) for a Judge of a High Court to whom paragraph 26 of the Government of Myanmar (High Court Judges) Order, 1937, applies;

(b) during leave on minimum leave salary or while under suspension during which reduced remuneration is drawn;

(c) during leave preparatory to retirement, but if the subscriber subsequently returns to duty he shall subscribe at the rate of 4 per cent of the leave salary drawn by him during such leave;

Provided further, in the case of a member permitted to serve in the armed forces of the Crown during an emergency, that the amount of his subscription to the Fund shall be calculated on the emoluments he would have drawn if he had remained in civil employment and that subscription to the Fund shall be optional while he is serving outside Myanmar.

[**<Amendment 18.06.1989>**](#)

5.(1) Every person who on the date these Rules were approved became a subscriber to the Fund shall be entitled to elect whether he will be governed by Rules 7 and 14 or by Rule 15.

(2) Unless such person has within three months from the date of the publication of these Rules in the official Gazette or, if he was on leave on that date, within three months of his return to duty, notified in writing to the Account Officer that he elects to be governed by Rules 7 and 14 or by Rule 15, as the case may be, he shall be deemed to have elected to be governed by Rule 15:

Provided that, if the Governor is satisfied that any such person has failed to notify within the prescribed period because he was not aware of this rule, he may permit him to notify in writing to the Account Officer concerned that he elects to be governed by Rules 7 and 14.

(3) An election notified to the Account Officer or deemed to have been made shall be final, and if a subscriber who has elected or is deemed to have elected to be governed by Rule 15 has previously made a nomination under Rule 7, the nomination shall be deemed to have been cancelled.

(4) If such person died on or after the date of the publication of this rule in the Gazette with no election made or deemed to have been made, action shall be taken in accordance with Rule 15.

(5) If such person has died on or after the date of which these Rules were approved but before their publication in the Gazette and payment in accordance with clause (b) of sub-rule (1) of Rule 14 has not been made before the last named date action shall be taken in accordance with Rule 15.

6. Interest at the rate determined for each year according to the method of calculation prescribed by the Secretary of State shall be credited to the account of each subscriber as from the 30th September of each year subject to the following conditions:-

(1) Interest for 12 months shall be credited on the amount at the credit of the subscriber on the 30th September of the preceding year less any advance taken during the year;

(2) Interest shall be credited for each month of the year upon the sum by which the minimum amount at the credit of the subscriber between the close of the fourth day and the end of the month exceeded the amount on which interest is credited under sub-rule (1), subscriptions paid by deductions from emoluments being treated for the purposes of this sub-rule as having been deposited in the Fund on the first day of the month in which payment is actually made;

(3) If the total amount of interest allowed under sub-rules (1) and (2) contains a fraction of a rupee it shall be rounded to the nearest whole rupee, 8 annas counting as the next higher rupee;

(4) Before the amount at the credit of a subscriber in the Fund is finally paid, his account shall be credited with interest up to the month preceding that in which the payment is made or tendered, or up to the end of the sixth month after the end of the month in which he quitted the service or died, whichever of these periods is less;

(5) The rate of interest is liable to revision on the 1st October of each year without notice.

7. (1) Each subscriber shall, unless he has, or is deemed to have, elected for the provisions of Rule 15 send to the Account Officer, as soon as may be after the coming into force of these rules or after joining the Fund, whichever is later, a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund, in the event of his death before that amount has become payable, or having become payable, has not been paid:

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

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

(3) A subscriber may at any time cancel a nomination by sending a notice in writing to the Account Officer.

Provided that the subscriber shall along with such notice send a fresh nomination made in accordance with the provisions of sub-rules (1) and (2).

(4) Without prejudice to the provisions of sub-rule (3), a subscriber shall along with every nomination made by him under this Rule send to the Account Officer-

(a) a notice to the effect that in the event of any of the nominees predeceasing him, the nomination in respect of the deceased nominee shall forthwith stand cancelled, and

(b) if the nomination is made at a time when the subscriber has no family, a notice to the effect that in the event of his thereafter acquiring a family the nomination shall forthwith stand cancelled.

(5) Immediately on the occurrence of any event by reason of which the notice of cancellation referred to in sub-rule (4) becomes operative and the nomination to which that notice relates consequently stands cancelled, the subscriber shall send to the Account Officer a fresh nomination made in accordance with the provisions of sub-rules (1) and (2).

(6) Every nomination made, and every notice of cancellation given, by a subscriber shall, to the extent that it is valid and operative, take effect on the date on which it is received by the Account Officer.

8. (1) The Governor may sanction the payment to any subscriber of an advance consisting of a sum of whole rupees and ordinarily not exceeding in amount three months' pay from the sum standing to his credit in the Fund.

(2) An advance shall not be granted under this Rule to any subscriber until at least twelve months have elapsed from the date of repayment of the last instalment of any previous advance unless the Governor considers for reasons which shall be recorded in writing, that this restriction may be relaxed.

9. (1) An advance shall be recovered in such number of equal monthly instalments, each being a complete number of rupees, not less than twelve or more than twenty-four, as the Governor may prescribe:
Provided that-

- (a) no recovery shall be made while the subscriber is on leave, or while under suspension during which reduced remuneration is drawn;
- (b) recovery may be postponed by the Governor during the recovery of an advance granted to the subscriber otherwise than from the Fund;
- (c) a subscriber may if he so desires repay more than one instalment in a month.

(2) If at any time under the provisions of Rule 8 (2) an advance has been made to a subscriber before one previously made has been completely repaid, each advance shall be treated separately for purposes of recovery.

(3) After repayment of the advance interest thereon equivalent to one-fifth per cent of the advance for each month or part of a month of the period between drawal and complete repayment of the advance and rounded off to the nearest rupee (8 annas and over counting as the next higher rupee), is payable in one instalment if the advance has been repaid in twelve instalments and in two equal instalments if the advance has been repaid in more than twelve instalments.

10. Payments towards a policy of insurance of any description on the subscriber's own life may, at the option of a subscriber, be substituted for subscriptions to the Fund, subject to the following conditions:-

(1) No amount shall be withdrawn before the details of the proposed policy have been submitted to the Account Officer and accepted by him as suitable.

(2) If the payments substituted be less than the minimum subscription required by Rule 4, the deficiency shall be rounded to the nearest rupee in the manner provided in Rule 6 (3), and paid by the subscriber as a subscription to the Fund.

(3) Government will not make any payments to insurance companies on behalf of subscribers, nor will they take steps to keep the policy alive. If a subscriber records on his pay bill that he is making payments to an insurance company, the Account Officer shall recover the deficiency, if any, due under sub-rule (2) and demand periodically to see the receipts or certified copies of the receipts showing that such payments have been made. Failing the production of such receipts he shall make the necessary deductions from the subscriber's emoluments and pay them to his credit in the Fund, and shall require the subscriber to furnish a certificate by the insurance company either that the policy has lapsed or matured, in which case the amount realised by surrender or on maturity shall be stated in the certificate, or that premia have not been paid, as the case may be. Should a subscriber prefer, he may make the usual deduction from his pay bills for credit to the Fund and arrange with the Account Officer to draw from the Fund as required the sums necessary to pay premia or to recoup premia already paid, provided that no amount shall be withdrawn to meet any payment made more than twelve months before the withdrawal. Any sums already at credit of the subscriber in the Fund may be withdrawn for the purpose of making payments under this Rule, provided that the amounts withdrawn shall be rounded to the nearest rupee in the manner provided in Rule 6 (3). Such withdrawals shall be treated as advances for the purpose of Rule 6 (1) only, and not for the purposes of Rules 8 and 9.

(4) If any policy lapses the subscriber shall pay to the Fund the amount of premia paid with interest thereon, and if any policy matures he shall pay to the Fund the amount of premia paid with interest thereon, or at his option the sum realised.

(5) Once a policy has been accepted by an Account Officer for the purpose of being financed from the Fund, the terms of the policy shall not be altered nor shall the policy be exchanged for another policy without the prior consent of the Account Officer to whom details of the alteration or of the new policy shall be furnished.

11. A subscriber may withdraw from the amount standing to his credit in the Fund any sum, which shall be a complete number of rupees, required to provide supplementary pensions for his wife, sons and daughters under the Indian Civil Service Family Pension Fund Rules.

12. The amount standing to the credit of a subscriber in the Fund is not liable to forfeiture in the event of his dismissal or removal from the service or of his quitting it, before he becomes entitled to annuity.

13. Except as provided in Rules 8, 10 and 11, the amount standing at the credit of a subscriber in the Fund shall not be withdrawn until he quits the service or dies:

Provided that a subscriber who has been granted leave preparatory to retirement or, in the case of one serving in a Vacation Department, has been allowed to combine vacation with such leave, or who while on leave is either permitted to retire voluntarily or is required to retire on the grounds of ill-health, may withdraw the amount standing to his credit at any time between the commencement of the leave or vacation as the case may be, or the date of such permission or requirement as the case may be, and the date of actual retirement, but if he returns to duty at the end of his leave he shall repay to the Fund the whole amount withdrawn by him with interest thereon. A subscriber who exercises the option allowed by this proviso shall not subscribe to the Fund after such withdrawal unless and until he returns to duty.

14. If a subscriber other than one who has, or is deemed to have, elected for the provisions of Rule 15 dies before the amount standing to his credit has become payable or, where the amount has become payable, before payment has been made:-

(1) When the subscriber leaves a family-

(a) if a nomination in favour of a member or members of his family subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates, shall be paid to his nominee or nominees in the proportion specified in the nomination.

(b) If no such nomination subsists or if such nomination relates only to a part of the amount standing to his credit in the Fund, the whole amount or the part thereof to which the nomination does not relate as the case may be, shall notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family be paid to the members of his family in equal shares,

Provided that no share shall be payable to-

- (1) sons who have attained legal majority;
- (2) sons of a deceased son who have attained legal majority;
- (3) married daughters whose husbands are alive;
- (4) married daughters of a deceased son whose husbands are alive:

if there is any member of the family other than those specified in clauses (1), (2), (3) and (4) of the proviso,

Provided further that the widow or widows and the child or children of a deceased son shall receive between them in equal parts only the share which that son would have received if he had survived the subscriber and had been exempt from the provisions of clause (1) of the first proviso.

(2) When the subscriber leaves no family, no nomination in favour of any person or persons subsists, the amount standing to the credit in the Fund or the part thereof in which the nomination relates shall be paid to his nominee or nominees in the proportion specified in the nomination, and if no nomination subsists it shall be paid to the person legally entitled to receive it.

(3) If the person to whom under these Rules any amount is to be paid is, for the purposes of any law for the time being in force relating to lunatics and applicable to such person, a lunatic, the payment will be made to the authority entitled under such law to receive payment on his behalf.

15. On the death of a subscriber who has, or deemed to have, elected for the provisions this Rule the Account Officer shall take step in consultation with the Governor the ascertain the person legally entitled to receive the amount at the subscriber's credit and shall pay the amount to that person. But if a widow or children survive the deceased subscriber then, unless the Account Officer has received from him a direction the contrary in writing, Rs. 5,000 of the said standing to the credit of the subscriber the time of his decease, or the whole of the sum if it be less than Rs. 5,000, shall payable to the widow, or if there be widow, to the children, or to such person may be authorised by law to receive payment on behalf of the widow or the children in the case may be.

16. All payments from the Fund shall be made in Myanmar or India in rupees.

[<Amendment 18.06.1989>](#)

17. As soon as possible after the close of each year such subscriber shall be supplied with statement of his account in the Fund which shall show the opening balance as the 1st October of the year, the total amount credited or debited during the year, the amount of interest credited as on the 30th September of the year, and the closing balance as on that date.

18. In the discharge of his functions under the Rules the Governor shall exercise individual judgment.

19. The Indian Civil Service Provident Fund Rules dated 24 th September, 1924, in their application to members of the Myanmar Civil Service (Class I) are hereby repealed.

[<Amendment 18.06.1989>](#)

(The Myanmar Civil Service (Class I) Provident Fund Rules.)

Given under my hand this 21st day of January 1946.

PETHICK-LAWRENCE

One of His Majesty's Principal
Secretaries of State.

Myanmar Law Information System (MLIS)