

AUDIT II BRANCH.

(The Forest Utilization Circle Provident Fund Rules.)

No. 120

Rangoon, the 31st December 1938.

No. 120.- The Governor hereby makes the following rules in exercise of the powers conferred by section 98 (2) of the Government of Burma Act, 1935. The rules published with Finance (Miscellaneous) Department Notification No. 69, dated the 1st September 1932, as subsequently amended, are hereby superseded:-

Short Title and Definitions.

1. (1) These rules may be called **the Forest Utilization Circle Provident Fund Rules.**

(2) They shall come into force on the 1st January 1939.

2. (1) In these rules, unless there is anything repugnant in the subject or context:-

(i) Account Officer means the Accountant-General, Burma.

(ii) Family means-

(a) in the case of a male subscriber, the wife or wives and children of a subscriber, and the widow, or widows and children of a deceased son of the subscriber:

Provided that 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 henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently indicates by express notification in writing to the Account Officer that she shall continue to be so regarded:

(b) in the case of a female subscriber, the husband and children of the subscriber, and the widow or widows and children of a deceased son of the subscriber:

Provided that if a subscriber by notification in writing to the Account Officer expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently cancels formally in writing her notification excluding him.

NOTE I.- 'Children' means legitimate children.

NOTE II.- An adopted child shall be considered to be a child when the Account Officer, or if any doubt arises in the mind of the Account Officer, the Advocate-General is satisfied that under the personal law of the subscriber, adoption is legally recognized as conferring the status of a natural child, but in this case only.

(iii) Leave means any variety of leave recognized by the Burma Leave Rules the Fundamental Rules or the Civil Service Regulations, whichever may be applicable to the subscriber:

(iv) The Fund means the Forest Utilization Circle Provident Fund.

(v) Year means a financial year.

(2) Any other expression used in these rules which is defined either in the Provident Funds Act (XIX of 1925) or in the Fundamental Rules is used in the sense therein defined.

(3) Nothing in these rules shall be deemed to have the effect of terminating the existence of the Forest Utilization Circle Provident Fund as heretofore existing or of constituting any new Fund.

Constitution and Management of the Fund.

3. The Fund shall be administered by the Government in the Department of Agriculture and Forests, and shall be maintained in Burma in rupees.

4. (1) These rules shall apply to the following Government servants who are specially recruited for employment in the Forest Utilization Circle on a quasi-permanent non-pensionable basis.

Provided that these rules shall not apply to any such servant between whom and Government an agreement subsists in respect of a provident fund, other than an agreement providing for the application to him of these rules, and in the case of an agreement so providing, shall apply subject to the terms of such agreement.

(i) Senior and Junior Timber Assistants appointed after 1st April 1928:

Provided that Senior and Junior Timber Assistants appointed prior to 1st April 1928, may subscribe from such date, not earlier than the 9th March 1926, as may have been allowed by Government.

(ii) The following Government servants on attaining a pay of Rs. 50 in the scale of pay sanctioned prior to 1st September 1931 or Rs. 40 in the scale of pay sanctioned on or after 1st September 1931:-

(a) Rangers.

(b) Timber Rangers.

(c) Deputy Rangers.

(d) Chaung Oks.

(e) Depot Overseers.

(f) Foresters.

(iii) Clerks including (a) Store Keeper, (b) Foreman Machinist, and (c) Laboratory Assistant.

(iv) Veterinary Assistants.

(v) Serang and Driver of M. L. "Tectona"

(2) Every servant of Government to whom these rules apply shall be a subscriber to the Fund.

(3) If a Government servant admitted to the benefit of the Fund was previously a subscriber to any Government non-Contributory Provident Fund, the amount of his subscriptions in the non-Contributory Provident Fund, together with interest thereon shall be transferred to his credit in the Fund.

Nominations.

5. (1) The Account Officer shall, as soon as may be, require every subscriber to make a nomination conferring the right to receive the amount that may stand to his credit in the Fund in the event of his death before the amount standing to his credit has become payable or where the amount has become payable, before payment has been made.

(2) A subscriber who, at the time of joining the Fund, has a family shall send to the Account Officer a nomination in the form set forth in the first schedule in favour of one or more members of his family.

(3) A subscriber who has no family may similarly nominate a person or persons in the form set forth in the second schedule:

Provided that a nomination made under this sub-rule shall be deemed to have been duly made in accordance with these rules only for so long as the subscriber has no family.

(4) If a subscriber at any time acquires a family, he shall send to the Account Officer a nomination as provided in sub-rule (2) and, if he has under sub-rule (3) nominated any person other than a member of his family, he shall formally cancel the previous nomination.

(5) A subscriber may in his nomination distribute the amount that may stand to his credit in the Fund amongst his nominees at his own discretion.

(6) A nomination may be cancelled by a subscriber provided that it is replaced at the same time by any other nomination which is permitted to be made under this rule.

(7) A nomination shall take effect to the extent that it is valid on the date on which it is received by the Account Officer.

(8) On the death of a nominee, a subscriber shall make a fresh nomination.

- (9) Nothing in this rule shall be deemed to invalidate, or to require the replacement by a nomination thereunder of, a nomination made before these rules came into force under the corresponding rule heretofore in force.

Subscribers' Accounts.

6. An account shall be opened in the name of each subscriber, showing separately-
- (i) the subscriber's subscriptions and interest thereon as provided by Rule 11; and
 - (ii) contributions made under Rule 10 by Government to his account and interest thereon as provided by Rule 11.

Conditions and Rates of Subscriptions.

7. (1) Every subscriber shall subscribe monthly to the Fund when on duty in the Forest Utilization Circle or foreign service.
- (2) A subscriber may, at his option, not subscribe during leave.
- (3) The subscriber shall intimate his election not to subscribe during leave in the following manner:-
- (a) if he is an officer who draws his own pay bills, by making no deduction on account of subscription in his first pay bill drawn after proceeding on leave;
 - (b) if he is not an officer who draws his own pay bills, by written communication to the head of his office before he proceeds on leave.

Failure to make due and timely intimation shall be deemed to constitute an election to subscribe.

The option of a subscriber intimated under this sub-rule shall be final.

8. (1) Every subscriber shall subscribe one-twelfth of his pay, provided that any subscriber specified in clause (ii) of sub-rule (1) of Rule 4 who was in service on the 1st September 1932 may subscribe at the rate of one-tenth of his pay. This concession shall cease when the subscriber's services are terminated and shall not revive if he is re-employed.

Provided that if the subscription represents a sum not expressible in whole rupees the subscriber's subscription shall be the nearest sum in whole rupees below the sum representing the exact fraction.

- (2) For the purposes of sub-rule (1) the pay of a subscriber shall be-
- (a) in the case of a subscriber who was in service on the 31st March of the preceding year, the pay to which he was entitled on that date: provided as follows:-

(i) if the subscriber was on leave on the said date and elected not to subscribe during such leave or was under suspension on the said date, his pay shall be the pay to which he was entitled on the first day after his return to duty;

(ii) if the subscriber was on leave on the said date and continues to be on leave and has elected to subscribe during such leave, his pay shall be the pay to which he would have been entitled had he been on duty;

(b) in the case of a subscriber who was not in Government service on the 31st March of the preceding year, the pay to which he was entitled on the first day of his service.

Provided that, if the pay of the subscriber is of a fluctuating nature, it shall be calculated in such manner as the Government in the Finance Department may direct.

(3) The amount of subscription so fixed shall remain unchanged throughout the year.

Provided that if a subscriber is on duty for part of a month and on leave for the remainder of that month, and if he has elected not to subscribe during leave, the amount of the subscription payable shall be proportionate to the number of days spent on duty in the month.

8A. When a subscriber is transferred to foreign service he shall remain subject to the rules of the Fund in the same manner as if he were not so transferred.

Realization of Subscriptions.

9. (1) When the subscriber draws his leave salary from the Home Treasury, the amounts deducted therefrom on account of his subscription to the Fund shall be remitted by means of the Remittance Account between England and Burma and the credit to the officer's account in the Fund in respect of such remittances shall be given at the current rate for remittance through Government.

(2) Subscriptions shall be recovered by deductions from pay or leave salary bills, as the case may be, but they may be paid by a chalan in a treasury or may be remitted in cash to the Account Officer when the subscriber is on foreign service or on leave in a colony.

Contribution by Government.

10. (1) Government shall, with effect from the 31st March of each year, make a contribution to the account of each subscriber.

Provided that if a subscriber quits the service or dies during a year, contribution shall be credited to his account for the period between the close of the preceding year and the date of the casualty.

- (2) The contribution shall be such percentage of the subscriber's subscriptions during the year or period as the case may be as has been or may be prescribed by Government in the Finance Department by general or special order.
- (3) The amount of any contribution payable in respect of a period of foreign service shall, unless it is recovered from the foreign employer, be recovered by Government from the subscriber.
- (4) The amount of contribution payable shall be rounded to the nearest whole rupee (eight annas counting as the next higher rupee).

Interest.

11. (1) Government shall pay to the credit of the account of a subscriber interest at such rate as may be prescribed for each year in respect of the Burma General Provident Fund.
- (2) Interest shall be credited with effect from the 31st March of each year in the following manner:-
 - (i) on the amount at the credit of a subscriber on the 31st March of the preceding year, less any sums withdrawn during the current year-interest for twelve months;
 - (ii) on sums withdrawn during the current year-interest from the 1st April of the current year up to the last day of the month preceding the month of withdrawal;
 - (iii) on all sums credited to the subscriber's account after the 31st March of the preceding year-interest from the date of deposit up to the 31st March of the current year;
 - (iv) the total amount of interest shall be rounded to the nearest rupee in the manner provided in sub-rule (4) of Rule 10.

Provided that when the amount standing at the credit of a subscriber has become payable, interest shall thereupon be credited under this sub-rule in respect only of the period from the beginning of the current year or from the date of deposit, as the case may be, up to the date on which the amount standing at the credit of the subscriber became payable.

- (3) For the purposes of this rule the date of deposit shall, in the case of recoveries from pay be deemed to be the first day of the month in which they are recovered; and, in the case of amounts forwarded by the subscriber, shall be deemed to be the first day of the month of receipt, if they are received by the Account Officer before the fifth day of that month, or, if they are received on or after the fifth day of that month, the first day of the next succeeding month.
- (4) In addition to any amount to be paid under Rule 28 interest thereon up to the end of the month preceding that in which payment is made, or up to the end of the sixth month after the month in

which such amount became payable whichever of these periods be less, shall be payable to the person to whom such amount is to be paid.

Provided that no interest shall be paid in respect of any period after the date which the Account Officer has intimated to that person (or his agent) as the date on which he is prepared to make payment in cash, or if he pays by cheque, after the date on which the cheque in that person's favour is put in the post.

- (5) Interest shall not be credited to the account of a Muhammadan subscriber if he informs the Account Officer that he does not wish to receive it; but if he subsequently asks for interest, it shall be credited with effect from the 1st April of the year in which he asks for it.
- (6) The interest on amounts which, under Rule 15 or Rule 16 are replaced at the credit of the subscriber in the Fund shall be calculated at such rates as may be successively prescribed under sub-rule (1) of this rule and so far as may be in the manner described in this rule.

Advances from the Fund.

12. (1) A temporary advance may be granted to a subscriber from the amount standing to his credit in the Fund at the discretion of the authority who has the power to appoint him, subject to the following conditions:-
- (a) the subscriber must satisfy that authority of the necessity for the advance;
 - (b) the amount of all advances shall in no case exceed the amount of subscriptions and interest thereon standing to the credit of the subscriber in the Fund at the time when the advance is granted.
 - (c) that authority shall record in writing and communicate to the Account Officer the object of the advance and his reason for granting it;
 - (d) an advance shall not save in exceptional cases for special reasons to be recorded in writing by that authority-
 - (i) exceed three months' pay, or
 - (ii) be granted until at least twelve months after the final repayment of all previous advances together with interest thereon:

Provided that if the reason is of a confidential nature, it may be communicated to the Account Officer personally and confidentially.

(2) In fixing the amount of an advance the sanctioning authority shall pay due regard to the amount at the credit of the subscriber in the Fund.

13. (1) An advance shall be recovered from the subscriber in such number of equal monthly instalments as the sanctioning authority may direct; but such number shall not be less than twelve unless the subscriber so elects, or in any case more than twenty-four. A subscriber may, at his option, make repayment in a smaller number of instalments than that prescribed. Each instalment shall be a number of whole rupees, the amount of the advance being raised or reduced, if necessary, to admit of the fixation of such instalments.

(2) Recovery shall be made in the manner provided in Rule 9 for the realization of subscriptions and shall commence on the first occasion after the advance is made on which the subscriber draws pay other than leave salary or subsistence grant for a full month. Recovery shall not be made, except with the subscriber's consent, while he is on leave or in receipt of subsistence grant, and may be postponed by the sanctioning authority during the recovery of an advance of pay granted to the subscriber.

(3) If more than one advance has been made to a subscriber, each advance shall be treated separately for the purpose of recovery.

(4) (a) After the principal of the advance has been fully repaid, interest shall be paid thereon at the rate of one-fifth per cent. of the principal for each month or broken portion of a month during the period between the drawal and complete repayment of the principal.

Provided that Muhammadan subscribers whose deposits in the Fund carry no interest shall not be required to pay into the Fund any additional instalments on account of interest on advances granted to them from the Fund.

(b) Interest shall ordinarily be recovered in one instalment in the month after complete repayment of the principal; but, if the period referred to in clause (a) exceeds twenty months, interest may, if the subscriber so desires, be recovered in two equal monthly instalments. The method of recovery shall be that provided in sub-rule (2). Payments shall be rounded to the nearest rupee in the manner provided in sub-rule (4) of Rule 10.

(5) If an advance has been granted to a subscriber and drawn by him and the advance is subsequently disallowed before repayment is completed, the whole or balance of the amount withdrawn, shall, with interest at the rate provided in Rule 11, forthwith be repaid by the subscriber to the Fund, or in default, be ordered by the Account Officer to be recovered by deduction from the pay of the subscriber

by instalments or otherwise, as may be directed by one of the authorities competent to grant an advance under sub-rule (1) of Rule 12.

Provided that Muhammadan subscribers whose deposits in the Fund carry no interest shall not be required to pay any interest.

(6) Recoveries made under this rule shall be credited, as they are made, to the account of the subscriber in the Fund.

Payments towards Insurance Policies.

14. Subject to the conditions contained in Rules 15 to 22-

- (a) payments towards an insurance policy may, at the option of a subscriber, be substituted for the whole or part of subscriptions to the Fund;
- (b) the amount of subscriptions with interest thereon standing to the credit of a subscriber in the Fund may be withdrawn to meet-
 - (i) payments towards an insurance policy;
 - (ii) purchase of a single payment insurance policy;

Provided that no amount shall be withdrawn (1) before the details of the proposed policy have been submitted to the Account Officer and accepted by him as suitable, or (2) to meet any payment or purchase made or effected more than twelve months before the withdrawal; or (3) in excess of the amount required to meet a premium or subscription actually due for payment within six months of the date of withdrawal.

Provided further that payments towards an educational endowment policy may not be substituted for subscriptions to the Fund and that no amounts may be withdrawn to meet any payment or purchase in respect of such a policy if that policy is due for payment in whole or part before the subscriber's age of normal superannuation.

(c) Any amount withdrawn under clause (b) shall be paid in whole rupees only rounded to the nearest rupee in the manner provided in sub-rule (4) of Rule 10.

15. (1) If the total amount of payments substituted under clause (a) of Rule 14 is less than the amount of the minimum subscription payable to the Fund under Rule 8, the difference shall be rounded off to the nearest rupee in the manner provided in sub-rule (4) of Rule 10 and paid by the subscriber as a subscription to the Fund.

- (2) If the subscriber withdraws any amount standing to his credit in the Fund for either of the purposes specified in clause (b) of Rule 14, he shall, subject to his option under clause (a) of that rule, continue to pay to the Fund the subscription payable under Rule 8.
16. (1) A subscriber who desires to substitute a payment under clause (a) of Rule 14 may reduce his subscription to the Fund accordingly:
- Provided that the subscriber shall-
- (a) intimate to the Account Officer on his pay bill or by letter the fact of, and reason for, the reduction;
 - (b) send to the Account Officer, within such period as the Account Officer may require, receipts or certified copies of receipts in order to satisfy the Account Officer that the amount by which the subscription has been reduced was duly applied for the purposes specified in clause (a) of Rule 14.
- (2) A subscriber who desires to withdraw any amount under clause (b) of Rule 14 shall-
- (a) intimate the reason for the withdrawal to the Account Officer by letter;
 - (b) make arrangements with the Account Officer for the withdrawal;
 - (c) send to the Account Officer, within such period as the Account Officer may require, receipts or certified copies of receipts in order to satisfy the Account Officer that the amount withdrawn was duly applied for the purposes specified in clause (b) of Rule 14.
- (3) The Account Officer shall order the recovery of any amount by which subscriptions have been reduced, or any amount withdrawn, in respect of which he has not been satisfied in the manner required by clause (b) of sub-rule (1) and clause (c) of sub-rule (2), with interest thereon at the rate provided in Rule 11, from the pay of the subscriber and place it to the credit of the subscriber in the Fund.
17. (1) Government will not make any payments on behalf of subscribers to insurance companies, nor take steps to keep a policy alive.
- (2) It is immaterial what form the policy takes, provided that it shall be one effected by the subscriber himself on his own life and shall (unless it is a policy expressed on the face of it to be for the benefit of his wife, or of his wife and children or any of them) be such as may be legally assigned by the subscriber himself to the Governor of Burma.
- Explanation 1.- A policy on the joint lives of the subscriber and his wife shall be deemed to be a policy on the life of the subscriber himself for the purpose of this sub-rule.

Explanation 2.- A policy which has been assigned to the subscriber's wife shall not be accepted unless either the policy is first re-assigned to the subscriber or the subscriber and his wife both join in an appropriate assignment.

(3) The policy may not be effected for the benefit of any beneficiary other than the wife of the subscriber or his wife and children or any of them.

18. (1) The policy, within three months after the first withholding of a subscription or withdrawal from the Fund in respect of the policy, or, in the case of an insurance company whose headquarters are outside India or Burma within such further period as the Account Officer, if he is satisfied by the production of the completion certificate (interim receipt), may fix, shall-

(a) unless it is a policy expressed on the face of it to be for the benefit of the wife of the subscriber, or of his wife and children, or any of them, be assigned to the Governor of Burma as security for the payment of any sum which may become payable to the Fund under Rules 20 to 22, and delivered to the Account Officer, the assignment being made by endorsement on the policy in Form (1) or Form (2) or Form (3) of the Forms in the Third Schedule according as the policy is on the life of the subscriber or on the joint lives of the subscriber and his wife or the policy has previously been assigned to the subscriber's wife.

(b) if it is policy expressed on the face of it to be for the benefit of the wife of the subscriber, or of his wife and children, or any of them, be delivered to the Account Officer.

NOTE.- If a policy of insurance is effected by a subscriber on his own life for the benefit of a sole beneficiary specifically named therein, a formal assignment, in the Form set forth in the Fourth Schedule, by both the insured and the sole beneficiary shall be permissible. An assignment of a policy effected by a subscriber on his own life for the benefit of more than one beneficiary whether existent or not at the date of the policy shall not, in view of the attendant legal difficulties, be permissible under this rule.

(2) The Account Officer shall satisfy himself by reference to the insurance company, where possible, that no prior assignment of the policy exists.

(3) 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.

(4) If the policy is not assigned and delivered, or delivered within the said period of three months or such further period as the Account Officer may, under sub-rule (1), have fixed, any amount withheld or withdrawn from the Fund in respect of the policy shall, with interest thereon at the rate provided in Rule 11, forthwith be paid or repaid, as the case may be, by the subscriber, to the Fund, or, in default be ordered by the Account Officer to be recovered by deduction from the pay of the subscriber, by instalments or otherwise, as may be directed by one of the authorities competent to grant an advance under clause (1) of Rule 12.

(5) Notice of assignment of the policy shall be given by the subscriber to the insurance company, and the acknowledgment of the notice by the insurance company shall be sent to the Account Officer within three months of the date of assignment.

NOTE 1.- Subscribers are advised to send notice of the assignment to the insurance company in duplicate, accompanied, in cases in which the notice has to be sent to a company in Great Britain or Ireland, by a remittance of five shillings, which is the fee for the acknowledgment authorized by the Policies of Assurance Act, 1867. The policy itself bearing the assignment endorsed thereon, need not be sent to the Company, as insurance companies do not ordinarily require the production of the original instruments affecting a policy-holder's title until the policy becomes a claim.

NOTE 2.- Subscribers who proceed to Great Britain or Ireland on quitting the service are advised that under the English Stamp Law assignments or re-assignments are required to be stamped within 30 days of their first arrival in those countries. Otherwise penalty will be incurred under the Stamp Act, and difficulties may arise when the policy matures for payment.

19. The subscriber shall not during the currency of the policy draw any bonus the drawing of which during such currency is optional under the terms of the policy, and the amount of any bonus which under the terms of the policy the subscriber has no option to refrain from drawing during its currency shall be paid forthwith into the Fund by the subscriber or in default recovered by reduction from his pay by instalments or otherwise as the Government may direct.

20. (1) Save as provided by sub-rule (2) of Rule 22, when the subscriber-

(a) quits the service, or

(b) has proceeded on leave preparatory to retirement and applies to the Account Officer for reassignment or return of the policy, or

- (c) while on leave, has been permitted to retire or declared by competent medical authority to be unfit for further service and applies to the Account Officer for reassignment or return of the policy, or
- (d) pays or repays to the Fund the whole or any amount withheld or withdrawn from the Fund for any of the purposes mentioned in clause (a) of Rule 14 and sub-clauses (i) and (ii) of clause (b) of Rule 14, with interest thereon at the rate provided in Rule 11, the Account Officer shall-
 - (i) if the policy has been assigned to the Governor of Burma, under Rule 18, reassign the policy in the first Form set forth in the Fifth Schedule to the subscriber or to the subscriber and the joint assured as the case may be, and make it over to the subscriber together with a signed notice of the reassignment addressed to the Insurance Company;
 - (ii) if the policy has been delivered to him under clause (b) of sub-rule (1) of Rule 18, make over the policy to the subscriber:

Provided that, if the subscriber, after proceeding on leave preparatory to retirement, or after being, while on leave, permitted to retire or declared by competent medical authority to be unfit for further service, returns to duty, any policy so reassigned or made over shall, if it has not matured or been assigned or charged or encumbered in any way, be again assigned to the Governor of Burma and delivered to the Account Officer, or again be delivered to the Account Officer, as the case may be, in the manner provided in Rule 18, and thereupon the provisions of these rules shall, so far as may be, again apply in respect of the policy:

Provided further that, if the policy has matured or been assigned or charged or encumbered in any way, the provisions of sub-rule 4 of Rule 18 applicable to a failure to assign and deliver a policy shall apply.

- (2) Save as provided by sub-rule (2) of Rule 22, when the subscriber dies before quitting the service, the Account Officer shall-
 - (i) if the policy has been assigned to the Governor of Burma under Rule 18, reassign the policy in the second Form set forth in the Fifth Schedule to such person as may be legally entitled to receive it, and shall make over the policy to such person together with a signed notice of the reassignment addressed to the Insurance Company.
 - (ii) if the policy has been delivered to him under clause (b) of sub-rule (1) of Rule 18 make over the policy to the beneficiary, if any, or, if there is no beneficiary, to such person as may be legally entitled to receive it.

21. (1) If the policy assigned to the Governor of Burma under Rule 18 matures before the subscriber quits the service, or if the policy on the joint lives of a subscriber and his wife, assigned under the said rule, falls due for payment by reason of the wife's death the Account Officer shall, save as provided by sub-rule (2) of Rule 22, realize the amount assured together with any accrued bonuses and shall place the amount so realized to the credit of the subscriber in the Fund; provided that if the amount assured together with the amount of any accrued bonuses is greater than the whole of the amount withheld or withdrawn from the Fund in respect of the policy with interest thereon at the rate provided in Rule 11, the Account Officer shall, after deducting and crediting to the Fund the whole of any amount withheld or withdrawn with interest, pay the balance to the subscriber.

(2) Save as provided by sub-rule (2) of Rule 22, if a policy delivered to the Account Officer under clause (b) of sub-rule (1) of Rule 18 matures before the subscriber quits the service, the Account Officer shall make over the policy to the subscriber:

Provided that if the interest in the policy of the wife of the subscriber, or of his wife and children, or any of them, as expressed on the face of the policy, expires when the policy matures, the subscriber, if the policy monies are paid to him by the Insurance Company, shall immediately on receipt thereof pay or repay to the Fund either-

- (i) the whole of any amount withheld or withdrawn from the Fund in respect of the policy with interest thereon at the rate provided in Rule 11, or
- (ii) an amount equal to the amount assured together with any accrued bonuses, whichever is less, and, in default the provisions of sub-rule (4) of Rule 18 applicable to a failure to assign and deliver a policy shall apply.

22. (1) If the policy lapses or becomes assigned otherwise than to the Governor of Burma under Rule 18, charged or encumbered, the provisions of sub-rule (4) of Rule 18 applicable to failure to assign and deliver a policy shall apply.

(2) If the Account Officer receives notice of-

- (a) an assignment (other than an assignment to the Governor of Burma under Rule 18) or
- (b) a charge or encumbrance on, or
- (c) an order of a court restraining dealings with-

the policy or any amount realized thereon, the Account Officer shall not-

- (i) re-assign or make over the policy as provided in Rule 20, or

- (ii) realize the amount assured by the policy, or dispose of any part of any amount so realized, or make over the policy, as provided in Rule 21,

but shall forthwith refer the matter to the Government in the Finance Department.

23. Notwithstanding anything contained in these rules, if the sanctioning authority is satisfied that money drawn as an advance from the Fund under sub-rule (1) of Rule 12 or withheld or withdrawn from the Fund under clause (a) or clause (b) of Rule 14 has been utilized for a purpose other than that for which sanction was given to the drawal, withholding or withdrawal of the money, the amount in question shall, with interest at the rate provided in Rule 11, forthwith be repaid or paid as the case may be, by the subscriber, to the Fund, or in default, be ordered to be recovered by deduction in one sum from the pay of the subscriber, even if he be on leave. If the total amount to be repaid or paid, as the case may be, be more than half the subscriber's pay recoveries shall be made in monthly instalments of moieties of his pay, till the entire amount recoverable be repaid or paid, as the case may be by him.

NOTE.- The term "pay" as used in this rule does not include subsistence grant.

Circumstances in which Accumulations are payable.

24. When a subscriber quits the service, the amount standing to his credit in the Fund shall, subject to any deduction under Rule 27, become payable to him:

Provided that a subscriber, who has been dismissed from the service and is subsequently reinstated in the service, shall, if required to do so by Government, repay any amount paid to him from the Fund in pursuance of this rule, with interest thereon at the rate provided in Rule 11 in the manner provided in the proviso to Rule 25. The amount so repaid shall be credited to his account in the Fund, the part which represents his subscriptions and interest thereon, and the part which represents the Government contribution with interest thereon, being accounted for in the manner provided in Rule 6.

25. When a subscriber-

- (a) has proceeded on leave preparatory to retirement, or
(b) while on leave, has been permitted to retire or declared by competent medical authority to be unfit for further service,

the amount of subscriptions and interest thereon standing to his credit in the Fund shall, upon application made by him in that behalf to the Account Officer, become payable to the subscriber:

Provided that the subscriber, if he returns to duty, shall, if required to do so by Government, repay to the Fund, for credit to his account, the whole or part of any amount paid to him from the Fund in

pursuance of this Rule, with interest thereon at the rate provided in Rule 11 in cash or securities, or partly in cash and partly in securities, by instalments or otherwise, by recovery from his pay or otherwise, as Government may direct.

26. Subject to any deduction under Rule 27 on the death of a subscriber before the amount standing to his credit has become payable, or where the amount has become payable, before payment has been made;

(i) when the subscriber leaves a family-

- (a) if a nomination made by the subscriber in accordance with the provisions of Rule 5 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 become payable to his nominee or nominees in the proportion specified in the nomination;
- (b) if no such nomination in favour of a member or members of the family of the subscriber 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, become payable 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):

Provided also 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 exempted from the provisions of clause (1) of the first proviso:

NOTE.- Any sum payable under these rules to a member of the family of a subscriber vests in such member under sub-section (2) of section 3 of the Provident Funds Act, 1925.

(ii) when the subscriber leaves no family, if a nomination made by him in accordance with the provisions of Rule 5 in favour of any person or persons subsists, the amount standing to his credit in the Fund or

the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination.

NOTE 1.- When a nominee is a dependant of the subscriber as defined in clause (c) of section 2 of the Provident Funds Act, 1925, the amount vests in such nominee under sub-section (2) of section 3 of that Act.

NOTE 2.- When the subscriber leaves no family and no nomination made by him in accordance with the provisions of Rule 5 subsists, or if such nomination relates only to part of the amount standing to his credit in the Fund, the relevant provisions of clause (b) and of sub-clause (ii) of clause (c) of sub-section (1) of section 4 of the Provident Funds Act, 1925, are applicable to the whole amount or the part thereof to which the nomination does not relate.

Deductions.

27. Subject to the condition that no deduction may be made which reduces the credit by more than the amount of any contribution by Government with interest thereon credited under Rules 10 and 11, before the amount standing to the credit of a subscriber in the Fund is paid out of the Fund, the Government in the case of a subscriber who is of gazetted rank, the Chief Conservator of Forests in other cases, may direct the deduction therefrom and payment to Government of-
- (a) any amount, if a subscriber has been dismissed from the service for grave misconduct-
Provided that, if the order of dismissal is subsequently cancelled, the amount so deducted shall, on his reinstatement in the service, be replaced at his credit in the Fund;
 - (b) any amount, if a subscriber resigns his employment in the Forest Utilization Circle within the undermentioned periods otherwise than by reason of a declaration by competent medical authority that he is unfit for further service (i) in the case of subscribers specified in clauses (ii) to (v) of sub-rule (1) of Rule 4, one year, (ii) in the case of subscribers specified in clause (i) of sub-rule (1) of Rule 4, two years;
 - (c) any amount due under a liability incurred by the subscriber to Government.

Payment.

28. (1) When the amount standing to the credit of a subscriber in the Fund, or the balance thereof after any deduction under Rule 18, becomes payable, it shall be the duty of the Account Officer after satisfying himself, when no such deduction has been directed under that rule, that no deduction is to be made, to make payment as provided in section 4 of the Provident Funds Act, 1925.

- (2) If the person to whom, under these rules, any amount is to be paid, is a lunatic for whose estate a manager has been appointed in this behalf under the Indian Lunacy Act, 1912, the payment will be made to such manager, and not to the lunatic.
- (3) Any person who desires to claim payment under this rule shall send a written application in that behalf to the Account Officer. Payment of amounts withdrawn shall be made in Burma or India. The persons to whom the amounts are payable shall make their own arrangements to receive payment in Burma or India.

NOTE.- When the amount standing to the credit of a subscriber has become payable under Rule 24, 25 or 26 the Account Officer shall authorize prompt payment of that portion of the amount standing to the credit of a subscriber in regard to which there is no dispute or doubt, the balance being adjusted as soon after as may be.

Pensionable Service.

29. (1) If a subscriber is permanently transferred to pensionable service under Government, he shall, at his option, be entitled-
- (a) to continue to subscribe to the Fund, in which case he shall not be entitled to any pension; or
 - (b) to earn pension in respect of such pensionable service, in which case, with effect from the date of his permanent transfer-
 - (i) he shall cease to subscribe to the Fund;
 - (ii) the amount of contributions by Government with interest thereon standing to his credit in the Fund shall be repaid to Government;
 - (iii) the amount of subscriptions together with interest thereon standing to his credit in the Fund shall be transferred to his credit in the General Provident Fund, to which thereafter he shall or may subscribe in accordance with the rules of that Fund relative to compulsory or optional subscription, respectively; and
 - (iv) he shall be entitled to count towards pension such part of the period during which he subscribed to the Fund as Government in the Finance Department may determine.
- (2) A subscriber shall communicate his option under sub-rule (1) by letter to the Account Officer within three months of the date of the order transferring him permanently to pensionable service; and, if the communication is not received in the Office of the Account Officer within that period, the subscriber shall be deemed to have exercised his option in the manner referred to in clause (a) of that sub-rule.

Procedure.

30. All sums paid into the Fund under these rules shall be credited in the books of Government to an account named "The Forest Utilization Circle Provident Fund Account." Sums of which payment has not been taken within six months after they become payable under these rules shall be transferred to "Deposits" after the 31st March of the year and treated under the ordinary rules relating to deposits.
31. A subscriber shall, when paying his subscriptions in Burma either by deduction from pay or in cash, specify the number of his account which shall be communicated to him by the Account Officer.
32. (1) As soon as possible after the close of each financial year, each subscriber shall be furnished by the Account Officer, through the Head of the Office, with two statements of his accounts, one in respect of his subscriptions showing the opening balance, subscriptions credited, advances withdrawn, interest allowed and closing balance, and another in respect of contributions also showing the opening balance, contributions on the year's subscriptions, interest allowed and closing balance.
- (2) Subscribers shall satisfy themselves as to the correctness of these statements, and unless errors in them are brought to the notice of the Account Officer within one month from the date of their receipt, the Government of Burma shall not be responsible for any sums not included in the account.
33. Details of monthly credits and debits shall not be furnished unless the subscriber brings to notice any error in the accounts furnished to him. A subscriber may, when necessary, but not oftener than once a year, ascertain from the Account Officer the balance at his credit up to the end of the month for which accounts have been posted and agreed.

----- Footnote -----

[ပင်ရင်း- ၇.၁.၁၉၃၉ ရက်နေ့ထုတ် ပြန်တမ်းမှ ကူးယူတင်ပြသည်။]

----- Attachment -----

- [ATTACH LIST 1] 01 FIRST SCHEDULE [Rule 5 (2)]. THE FOREST UTILIZATION CIRCLE PROVIDENT FUND.
- [ATTACH LIST 2] 02 SECOND SCHEDULE [Rule 5 (3)]. THE FOREST UTILIZATION CIRCLE PROVIDENT FUND.
- [ATTACH LIST 3] 03 THIRD SCHEDULE (Rule 18). Forms of Assignment. (1)
- [ATTACH LIST 4] 04 FOURTH SCHEDULE (Rule 18). Form of Joint Assignment.
- [ATTACH LIST 5] 05 FIFTH SCHEDULE (Rule 20). Forms of Reassignment and Assignment by the Governor of Burma.
- [ATTACH LIST 6] 06 SIXTH SCHEDULE (Rule 21). Form of Reassignment by the Governor of Burma.