No.: PIC-18/20/2025-e-FD
GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(PAY IMPLEMENTATION CELL)

NOTIFICATION

Imphal, the 12th November, 2026

CHAPTER I

1. Short title and commencement. - (1) These rules may be called the Manipur Civil Services (Payment of Gratuity under National Pension System) Rules, 2026.

(2) They shall come into force with effect from 1st April, 2026.

2. Application. - Save as otherwise provided in these rules, these rules shall apply to the Government servants including civilian Government servants, appointed substantively to services and posts on or after 1st January, 2005 and opt for the Unified Pension Scheme as an option under the National Pension System and also those who continue with National Pension System, but shall not apply to, -

a) Persons in casual and daily rated employment;
b) Persons paid from contingencies;
c) Persons employed on contract;
d) Persons who retired or expired in service under National Pension System before 1st April, 2026.

3. Definitions. - In these rules, unless the context otherwise requires, -

(1) (a) 'Accounts Officer' means an officer, whatever his official designation, of a Ministry or Department functioning under the scheme of departmentalisation of accounts, who, inter-alia is responsible for receipts, payments, Internal Audit and accounting functions of an office or Department of the Government of Manipur and includes officers subordinate to the Accountant General who is entrusted with the function of maintaining the accounts or part of accounts of the Government of Manipur;

(b) 'allottee' means a Government servant to whom Government accommodation has been allotted on payment of license fee or otherwise;

(c) 'average emoluments' means average emoluments as determined in accordance with rule 7;

(d) 'Emoluments' means emoluments referred to in rule 6;

(e) 'Form' means a Form appended to these rules;

(f) 'Government' means the Government of Manipur;

(g) 'Government dues' means dues referred to in sub-rule (3) of rule 42;

(h) 'gratuity' includes retirement gratuity, death gratuity and residuary gratuity payable under these rules;

(i) 'Minor' means a person who has not completed the age of eighteen years;

(j) 'Qualifying service' means the service rendered while on duty or otherwise which shall be taken into account for the purpose of payment of gratuity admissible under these rules;

(k) 'Service Book' includes service roll, if any.

(2) Words and expressions used herein and not defined but defined in the Fundamental Rules, 1922 or the Manipur Civil Services (Implementation of the Unified Pension Scheme under the National Pension System) Rules, 2026 shall have the meanings as respectively assigned to them in those rules.

CHAPTER II

GENERAL CONDITIONS

4. Regulation of claims to gratuity. - (1) Any claim to gratuity shall be regulated by the provisions of these rules in force at the time when a Government servant retires or is retired or is discharged or is allowed to resign from service or dies, as the case may be.

(2) The day on which a Government servant retires or is retired or is discharged or is allowed to resign from service, as the case may be, shall be treated as his last working day and the date of death of a Government servant shall also be treated as a working day.

Provided that in a case where the Government servant immediately before his retirement or death was absent from duty on leave or otherwise or was under suspension, the day of retirement or death shall be part of such leave or absence or suspension.

4A. Limitations on amount of gratuity. - A Government servant who, having retired on superannuation gratuity or retiring gratuity or compulsory retirement gratuity or who is in receipt of a compassionate gratuity on having been dismissed or removed from service, is subsequently re-employed, shall not be entitled to a separate gratuity for the period of his re-employment:

Provided that a Government servant who was previously appointed in an autonomous body or a public sector undertaking and was subsequently appointed, with proper permission of that body or undertaking, in the Government service, shall be eligible for gratuity for the service rendered in the Government in addition to the gratuity, if any, received by him from the autonomous body or the public sector undertaking for the service rendered in that body or undertaking:

Provided further that the total amount of gratuity in respect of the service rendered in the autonomous body or the public sector undertaking and the service rendered under the Government shall not exceed the amount that would have been admissible taking into account the entire service rendered by the Government servant in the autonomous body or the public sector undertaking and the Government and the emoluments on retirement from Government.

Explanation. - 1 A Government servant shall be deemed to have been appointed in the Government with proper permission if he had applied for the service or post in the Government with previous permission of the autonomous body or the public sector undertaking and the order of the autonomous body or the public sector undertaking clearly indicates that the employee is resigning to join the post in the Government with proper permission of the autonomous body or the public sector undertaking, as the case may be.

Explanation. - 2 Gratuity, if any, on account of service rendered in an autonomous body or a public sector undertaking shall be paid by the concerned autonomous body or the public sector undertaking itself and there shall be no liability on the part of the Government towards gratuity for the service rendered by the Government servant in the said autonomous body or the public sector undertaking before joining service under the Government.

5. Power to withhold gratuity. - (1) (a) The Governor of Manipur, in the case of a Government servant who retired from a post for which the Governor of Manipur is the appointing authority;

(b) the Secretary of the Administrative Department, in the case of a Government servant who retired from a post for which an authority subordinate to the Governor of Manipur is the appointing authority; and may by order in writing, withhold gratuity either in full or in part and order recovery from gratuity of the whole or part of any pecuniary loss caused to the Government, if, in any departmental proceedings or judicial proceedings, the retired Government servant is found guilty of grave misconduct or negligence during the period of service:

(2) (a) The departmental proceedings referred to in sub-rule (1), shall, after the retirement of the Government servant, be deemed to be proceedings under this rule and shall be continued and concluded by the authority by which they were commenced in the same manner as if the Government servant had continued in service :

Provided that where the departmental proceedings are instituted by an authority subordinate to the authority competent to pass order under sub-rule (1), that authority shall submit a report recording its findings to the said competent authority.

(b) No gratuity shall be payable to the Government servant until the conclusion of the departmental or judicial proceedings referred to in sub-rule (1) and issue of final orders thereon.

(c) No appeal shall lie against any order made by the Governor of Manipur under this rule;

(d) An appeal against an order under sub-rule (1), passed by an authority other than the Governor of Manipur, shall lie to the Governor of Manipur and the Governor of Manipur shall pass such orders on the appeal as he deems fit.

(3) The Governor of Manipur may at any time, either on his own motion or otherwise call for the records of any inquiry and revise any order made under these rules, and may confirm, modify or set aside the order, or remit the case to any authority directing such authority to make such further enquiry as it may consider proper in the circumstances of the case, or pass such other order as he may deem fit:

Provided that no order enhancing the amount of gratuity to be withheld or withdrawn, shall be made by the Governor of Manipur unless the Government servant concerned has been given a reasonable opportunity of making a representation against the order proposed.

(4) The Governor of Manipur may at any time, either on his own motion or otherwise review any order passed under these rules, where extenuating or special circumstances exist to warrant such review or when any new material or evidence which could not be produced or was not available at the time of passing of the order under review and which has the effect of changing the nature of the case, has come, or has been brought, to his notice:

Provided that no order enhancing the amount of gratuity to be withheld or withdrawn, shall be made by the Governor of Manipur unless the Government servant concerned has been given a reasonable opportunity of making a representation against the order proposed and except after consultation with the State Public Service Commission.

(5) Action under sub-rule (1) may be taken, if the retired Government servant is found guilty of,-
(i) any corrupt practices during service;
(ii) any misconduct whether in relation to the performance of official duty or otherwise;
and
(iii) any misconduct whether resulting in pecuniary loss to the Government or otherwise.

"*Explanation* For the purpose of this rule, -

(1) (a) departmental proceedings shall be deemed to be instituted on the date on which the statement of charges is issued to the Government servant or if the Government servant has been placed under suspension from an earlier date, on such date; and

(b) judicial proceedings shall be deemed to be instituted -

(1) in the case of criminal proceedings, on the date on which the complaint or report of a police officer, of which the Magistrate takes cognizance, is made, and

(ii) in the case of civil proceedings, on the date the plaint is presented in the court.

(2) The expression "misconduct" means any act done or omitted to be done by the Government servant during the period of service and which was in violation of any provisions of the Central Civil Services (Conduct) Rules, 1964 for which action under the Central Civil Services (Classification, Control and Appeal) Rules, 1965 may be taken during the period of service.

(3) The expression "civil proceedings" would mean such proceedings in respect of a civil suit filed by the Government only.

CHAPTER III

EMOLUMENTS AND AVERAGE EMOLUMENTS

6. Emoluments. - (1) The expression 'emoluments' for the purpose of determining the amount of gratuity payable under these rules shall include the basic pay as defined in rule 9 (21) (a) (i) of the Fundamental Rules, 1922, as applicable to the Government of Manipur, which a Government servant was receiving immediately before his retirement or on the date of his death and shall also include non-practicing allowance granted to medical officer in lieu of private practice.

Explanation. - For the purposes of this sub-rule, stagnation increment shall be treated as emoluments for calculation of gratuity.

(2) Where a Government servant immediately before his retirement or death while in service had been absent from duty or was on leave for which leave salary is payable or on extraordinary leave on medical certificate or having been suspended had been reinstated without forfeiture of service, the emoluments which he would have drawn had he not been absent from duty or suspended shall be the emoluments for the purposes of this rule:

Provided that any increase in pay [other than the increment referred to in sub rule (5) and the notional increase in pay referred to in sub-rule (9) or sub-rule (10)] which is notactually drawn shall not form the part of his emoluments.

(3) Where a Government servant immediately before his retirement or death while in service had proceeded on leave for which leave salary is payable after having held a higher appointment whether in an officiating or temporary capacity, the benefit of emoluments drawn in such higher appointment shall be given only if it is certified that the Government servant would have continued to hold the higher appointment but for his proceeding on leave.

(4) Where a Government servant immediately before his retirement or death while in service had been absent from duty on extraordinary leave or had been under suspension, the period whereof does not count as service, the emoluments which he drew immediately before proceeding on such leave or being placed under suspension shall be the emoluments for the purposes of this rule.

(5) Where a Government servant immediately before his retirement or death while in service, was on leave, and earned an increment which was not withheld, such increment though not actually drawn, shall form part of his emoluments.

(6) Pay drawn by a Government servant while on deputation to an ex-cadre post in the same or some other Department of the Government shall be treated as emoluments.

Provided that in the case of a Government servant while on leave after release from the ex-cadre post on completion of the period of deputation, the pay which he would have drawn in the parent department had he not been on leave shall be treated as emoluments.

(7) The Pay drawn by a Government servant while on deputation to a State Government or while on foreign service shall not be treated as emoluments, but the pay which he would have drawn under the Government of Manipur had he not been on deputation to the State Government or on foreign service shall alone be treated as emoluments.

(8) Where a pensioner who is re-employed in Government service elected to retain his pension for earlier service and whose pay on re-employment has been reduced by an amount not exceeding his monthly pension, the element of monthly pension by which his pay is reduced shall be treated as emoluments.

(9) Where the pay of a Government servant is notionally increased with retrospective effect in any of the following circumstances after his retirement, such notional pay shall be treated as emoluments, namely:-

(i) the pay scale of the post from which the Government servant retired is increased with retrospective affect from a date when the retired Government servant was in service and his pay in the higher pay scale is fixed from such date on notional basis;

(ii) the retired Government servant is promoted from a retrospective date on the recommendation of a Review Departmental Promotion Committee or on exoneration in any departmental proceedings or in compliance of a court order and the benefit of fixation of pay is allowed to the retired Government servant on notional basis from the date of such promotion.

(10) Where a Government servant dies during the currency of a penalty which has the effect of reducing his pay only during the currency of that penalty and on expiry of which he would have regained the pay admissible to him without any impact of the said penalty, the notional pay on the date of death ignoring the effect of such penalty shall be treated as emoluments.

7. Average emoluments. - (1) Average emoluments shall be determined with reference to the emoluments drawn by a Government servant during the last ten months of his service.

(2) Where during the last ten months of his service, a Government servant had been absent from duty on leave for which leave salary is payable or on extraordinary leave on medical certificate or having been suspended had been reinstated without forfeiture of service, the emoluments which he would have drawn had he not been absent from duty or suspended shall be taken into account for determining the average emoluments:

Provided that any increase in pay [other than the increment referred to in sub-rule (4) and the notional increase in pay referred to in sub-rule (5) or sub-rule (6)] which is notactually drawn shall not form the part of his emoluments.

(3) Where during the last ten months of his service, a Government servant had been absent from duty on extraordinary leave, or had been under suspension the period whereof does not count as service, the aforesaid period of leave or suspension shall be disregarded in the calculation of the average emoluments and equal period before the ten months shall be included and in order that the fractions of a month, when added, worked out to one full month, a month for this purpose shall be reckoned as consisting of thirty days.

Illustration: A Government servant retires on 16th July, 2019. The last ten months comprise nine full months and fractions of fourteen days of September, 2018 and sixteen days of July, 2019. The emoluments for fractional periods shall be computed by multiplying the emolument by the factor 14/30 and 16/30 irrespective of the number of days in the month. This formula shall also apply in the case of the month of February, irrespective of whether the month has twenty eight days or twenty nine days.

(4) Where a Government servant who was on leave during the last ten months of his service and earned an increment, which was not withheld, such increment though notactually drawn shall be included in the average emoluments.

(5) Where the pay of a Government servant is notionally increased with retrospective effect during the last ten months of his service in any of the following circumstances after his retirement, such notional pay shall be taken into account for determining the average emoluments for the purpose of this rule,-

(i) the pay scale of the post from which the Government servant retired is increased with retrospective affect from a date when the retired Government servant was in service and his pay in the higher pay scale is fixed from such date on notional basis;

(ii) the retired Government servant is promoted from a retrospective date on the recommendation of a review Departmental Promotion Committee or on exoneration in any departmental proceedings or in compliance of a court order and the benefit of fixation of pay is allowed to the retired Government servant on notional basis from the date of such promotion.

(6) Where a Government servant dies during the currency of a penalty which has the effect of reducing his pay only during the currency of that penalty and on expiry of which he would have regained the pay admissible to him without any impact of the said penalty, the notional pay during the last ten months of his service ignoring the effect of such penalty shall be taken into account for determining the average emoluments.

CHAPTER IV

QUALIFYING SERVICE

8. Commencement of qualifying service. - Subject to the provisions of these rules, qualifying service of a Government servant shall commence from the date he takes charge of the post to which he is first appointed either substantively or in an officiating or temporary capacity:

Provided that officiating or temporary service is followed without interruption by substantive appointment in the same or another service or post.

9. Conditions subject to which service qualifies. - (1) The service of a Government servant shall not qualify, unless his duties and pay are regulated by the Government, or under conditions determined by the Government.

Explanation. - For the purposes of this sub-rule, the expression "service" means service under the Government and paid by that Government from the Consolidated Fund of India or a Local Fund administered by that Government.

9A. Service in State Governments. - (1) In the case of a Government servant belonging to a State Government, where provisions of retirement gratuity and death gratuity similar to these rules available for its employees, is permanently transferred to a service or post to which these rules apply, the continuous service rendered under the State Government in an officiating or temporary or substantive capacity shall qualify:

Provided that continuous service rendered under that Government in an officiating or temporary capacity shall qualify if that service is followed without interruption by substantive appointment in the State Government or the Government of Manipur.

(2) In the case of a Government servant belonging to a State Government, where provisions of retirement gratuity and death gratuity similar to these rules available for its employees, is appointed with proper permission to a service or post to which these rules apply after acceptance of his resignation from the service of the State Government, the continuous service rendered under the State Government in an officiating or temporary or substantive capacity shall qualify, subject to the condition that the service rendered under that Government in an officiating or temporary capacity is followed without interruption by substantive appointment in the State Government or the Government of Manipur.

Explanation. - For the purpose of this rule, a Government servant shall be deemed to have been appointed in the Government with proper permission if he had applied for the service or post in the Government with previous permission of the State Government and the order of the State Government clearly indicates that the employee is resigning to join the post in the Government with proper permission of the State Government.

(3) The liability for gratuity in cases covered under sub-rule (1) and sub-rule (2) shall be borne by the Government of Manipur and no recovery of proportionate gratuity shall be made from the State Government.

9B. Service in autonomous bodies. - (1) In the case of a person who was initially appointed in an autonomous body under the Government of Manipur or a State Government having provision for retirement gratuity and death gratuity similar to these rules for their employees, who is subsequently appointed with proper permission to a service or post in the Government of Manipur to which these rules apply, after acceptance of his resignation from the said autonomous body, the service rendered under the said autonomous body in an officiating or temporary or substantive capacity shall qualify, subject to the following conditions, namely:-

(a) the appointment of that Government servant in an officiating or temporary capacity in the Government of Manipur is followed without interruption by substantive appointment;

(b) the Government servant has not availed a separate retirement gratuity from the said autonomous body for the service rendered in that body before acceptance of resignation; and

(c) the gratuity liability is discharged by the said autonomous body by paying in lump sum the amount of retirement gratuity for the service rendered in the autonomous body.

Explanation. - For the purpose of this rule, a Government servant shall be deemed to have been appointed in the Government with proper permission if he had applied for the service or post in the Government with previous permission of the autonomous body and the order of the autonomous body clearly indicates that the employee is resigning to join the post in the Government with proper permission of the autonomous body.

(2) Service rendered in a public sector undertaking, including nationalized bank and financial institution, before appointment in the Government of Manipur shall not count as qualifying service for the purpose of these rules.

10. Counting of service on probation. - Service on probation against a post if followed by confirmation in the same or another post shall qualify.

11. Counting of periods spent on leave. - All leave during service for which leave salary is payable and all extraordinary leave granted on medical certificate shall count as qualifying service:

Provided that in the case of extraordinary leave other than extraordinary leave granted on medical certificate the appointing authority may, at the time of granting such leave, allow the period of that leave to count as qualifying service if such leave is granted to a Government servant, -

(1) due to his inability to join or rejoin duty on account of civil commotion; or (ii) for pursuing higher scientific and technical studies.

Explanation.- For the purpose of this rule, in the case of extraordinary leave other than extraordinary leave granted on medical certificate and extraordinary leave allowed to be counted

as qualifying service under proviso to this rule, at the time of grant of such leave, a definite entry shall be made in the service book of the Government servant to the effect that the period of extraordinary leave shall not be treated as qualifying service and such an entry in the service book, if not made at the time of grant of extraordinary leave, can be made subsequently but not later than six months before the date of retirement of the Government servant on superannuation and if no such entry is made in the service book, the period of extraordinary leave shall be treated as qualifying service.

12. Counting of periods spent on training.- (1) In the case of a Government servant who was required to undergo a departmental training before regular appointment to a Group C post and was in receipt of pay in a scale of pay or a stipend or a nominal allowance during such training, the period of such training shall count as qualifying service.

(2) In cases not covered under sub-rule (1), the Government may, by order, decide whether the time spent by a Government servant under training immediately before appointment to service under that Government shall be counted as qualifying service.

(3) Where time spent by a Government servant under training immediately before appointment to service under that Government is counted as qualifying service, interruption due to the training and regular appointment being at different stations, not exceeding the joining time permissible under the rules of transfer, shall be counted as qualifying service.

(4) Where the period of interruption is in excess of joining time due to administrative reasons, such period of interruption in excess of joining time shall be regularised by grant of leave of the kind due or, if no such leave is due, by grant of extraordinary leave by the Head of Department and the period of interruption regularised by grant of extraordinary leave shall be counted as qualifying service.

13. Counting of periods of suspension. - (1) Time passed by a Government servant under suspension pending inquiry into conduct shall count as qualifying service where, on conclusion of such inquiry, he has been fully exonerated or a minor penalty is imposed on the Government servant or the suspension is held to be wholly unjustified; in other cases, the period of suspension shall not count unless the authority competent to pass orders under the rule governing such cases expressly declares at the time that it shall count to such extent as the Competent Authority may declare.

(2) In all cases of suspension, the competent authority shall pass an order specifying the extent to which, if any, the period of suspension shall count as qualifying service and a definite entry shall be made in the service book of the Government servant in this regard.

14. Forfeiture of service on dismissal or removal. - Dismissal or removal of a Government servant from a service or post entails forfeiture of his past service.

15. Counting of past service on reinstatement. - (1) A Government servant who is dismissed, removed or compulsorily retired from service, but is reinstated on appeal or review, is entitled to count his past service as qualifying service.

(2) The period of interruption in service between the date of dismissal, removal or compulsory retirement, as the case may be, and the date of reinstatement, and the period of suspension, if any, shall not count as qualifying service unless regularised as duty or leave by a specific order of the authority which passed the order of reinstatement.

16. Forfeiture of service on resignation. - (1) Resignation from a service or a post, unless it is allowed to be withdrawn in the public interest by the appointing authority, entails forfeiture of past service.

(2) A resignation shall not entail forfeiture of past service if it has been submitted to take up, with proper permission, another appointment, whether temporary or permanent, under the Government where service qualifies.

(2)(A) The order accepting the resignation should clearly indicate that the Government servant has resigned to join another appointment with proper permission and a specific entry to this effect shall also be made by the Head of Office in the service book of the Government servant.

(3) Interruption in service in a case falling under sub-rule (2), due to the two appointments being at different stations, not exceeding the joining time permissible under the rules of transfer, shall be covered by grant of leave of any kind due to the Government servant on the date of relief or by formal condonation by present organisation to the extent to which the period is not covered by leave due to him.

(4) Where an order is passed by the appointing authority under the Manipur Civil Services (Implementation of the Unified Pension Scheme under the National Pension System) Rules, 2026, allowing a person to withdraw his resignation and to resume duty, the order shall be deemed to include the condonation of interruption in service but the period of interruption shall not count as qualifying service.

(5) A resignation submitted for the purpose of rule 29 shall not entail forfeiture of past service under the Government.

17. Effect of interruption in service. - (1) An interruption in the service of a Government servant entails forfeiture of his past service, except in the following cases, namely:-
(a) authorised leave of absence;

(b) unauthorised absence in continuation of authorised leave of absence so long as the post of absentee is not filled substantively;

(c) suspension, where it is immediately followed by reinstatement, whether in the same or a different post, or where the Government servant dies or is permitted to retire or is retired on attaining the age of superannuation while under suspension;

(d) transfer to non-qualifying service in an establishment under the control of the Government if such transfer has been ordered by a competent authority in the public interest;

(e) joining time while on transfer from one post to another.

(2) Notwithstanding anything contained in sub-rule (1), the appointing authority may, by order, commute retrospectively the periods of absence without leave as extraordinary leave.

18. Condonation of interruption in service. - (1) In the absence of a specific indication to the contrary in the service book, an interruption between two spells of civil service rendered by a Government servant under Government including civil service rendered shall be treated as automatically condoned and the pre-interruption service treated as qualifying service.

(2) Nothing in sub-rule (1) shall apply to interruption caused by resignation, dismissal or removal from service or for participation in a strike.

(3) The period of interruption referred to in sub-rule (1) shall not count as qualifying service.

(4) The appointing authority may consider condonation of interruption in service and to treat the pre-interruption service as qualifying service.

(5) The appointing authority may take a decision not to condone interruption in service only in exceptional and grave circumstances.

(6) No such order against condonation of interruption in service shall be passed by the appointing authority without extending to the Government servant a reasonable opportunity of representation and being heard in person.

19. Period of deputation. - Service rendered by a Government servant on foreign service in India or abroad or on deputation to United Nations or other International organisations shall count as qualifying service for gratuity provided contributions in respect of gratuity have been deposited for the said period either by the Government servant himself or by the foreign employer.

Explanation.- For the purposes of this rule, the rate of contribution for counting of period as qualifying service for the purpose of grant of gratuity shall be regulated in accordance with the instructions issued by the Department of Personnel and Training from time to time.

20. Verification of qualifying service after eighteen years' service and five years before retirement. - (1) On each occasion after a Government servant has completed eighteen years of service and on his being left with five years of service before the date of superannuation, the Head of Office in consultation with Accounts Officer shall, in accordance with the rules for the time being in force, verify the service rendered by such a Government servant, determine the qualifying service and communicate to him, in Form 1, the period of qualifying service so determined.

(2) Notwithstanding anything contained in sub-rule (1), where a Government servant is transferred to another Department from a temporary Department or on account of the closure of the Department he had been previously serving or because the post he held had been declared surplus, the verification of his service may be done whenever such event occurs.

(3) The verification done under sub-rules (1) and (2) shall be treated as final and shall not be reopened except when necessitated by a subsequent change in the rules and orders governing the conditions under which the service qualifies for gratuity.

(4) By the 31st January of each year, a report shall be submitted to the Secretary of the Administrative Department giving the details of the Government servants who were required to be issued a certificate of qualifying service during the previous calendar year under sub-rule (1), the details of the Government servants who have actually been issued the said certificate during the said period and the reasons for not issuing the said certificate in the remaining cases.

CHAPTER V

REGULATION OF RETIREMENT GRATUITY AND DEATH GRATUITY

21. Retirement gratuity or death gratuity. - (1) A Government servant, who has completed five years' qualifying service and who, -

(1) retires on attaining the age of superannuation, or

(ii) retires or is retired, in advance of the age of superannuation in accordance with rule 56 of the Fundamental Rules, 1922, as applicable to the Government of Manipur or rule 11 of the Manipur Civil Services (Implementation of Unified Pension Scheme under the National Pension System) Rules, 2026; or

iii) on being declared surplus to the establishment in which he was serving, opts for Special Voluntary Retirement Scheme relating to voluntary retirement of surplus employees; or

(iv) on has been permitted to be absorbed in a service or post in or under a Corporation or Company wholly or substantially owned or controlled by the Government of Manipur or a State Government or in or under a body controlled or financed by the Government of Manipur or a State Government, shall, on his retirement, be granted retirement gratuity equal to one-fourth of his emoluments for each completed six monthly period of qualifying service, subject to a maximum of 16½ times the emoluments.

(2) Where a Government servant dies while in service, the death gratuity shall be payable to his family in the manner indicated in sub-rule (1) of rule 23 at the rates given in the following Table, namely: -

Table

Sl. No.	Length of qualifying service	Rate of death gratuity
(i)	Less than one year	Two times of emoluments.
(ii)	One year or more but less than five years	Six times of emoluments.

(iii)	Five years or more but less than eleven years	Twelve times of emoluments.
(iv)	Eleven years or more but less than twenty years	Twenty times of emoluments.
(v)	Twenty years or more	Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of thirty three times of emoluments;

Provided that the amount of retirement gratuity or death gratuity payable under this rule shall in no case exceed twenty five lakh rupees:

Provided further that where the amount of retirement or death gratuity as finally calculated contains a fraction of a rupee, it shall be rounded off to the next higher rupee.

(3) The emoluments for the purpose of gratuity admissible under this rule, shall be reckoned in accordance with rule 6:

Provided that if the emoluments of a Government servant have been reduced during the last ten months of his service, average emoluments as referred to in rule 7 shall be treated as emoluments:

Provided further that the dearness allowance admissible on the date of retirement or death, as the case may be, shall also be treated as emoluments for the purpose of this rule.

(4) Where a Government servant, who has become eligible for retirement gratuity dies within five years from the date of his retirement from service including compulsory retirement as a penalty and the sums actually received by him at the time of death on account of such annuity under National Pension System, if any, together with the retirement gratuity admissible under sub-rule (1) are less than the amount equal to twelve times of his emoluments, a residuary gratuity equal to the deficiency may be granted to his family in the manner indicated in sub-rule (1) of rule 23.

(5) For the purposes of this rule and rules 22, 23, 24 and 25, 'family', in relation to a Government servant, means, -

(i) wife or wives including judicially separated wife or wives in the case of a male Government servant;

(ii) husband, including judicially separated husband in the case of a female Government servant;

(iii) sons including stepsons and adopted sons;

(iv) unmarried daughters including stepdaughters and adopted daughters;

(v) widowed or divorced daughters including stepdaughters and adopted daughters;

(vi) father, including adoptive parents in the case of individuals whose personal law permits adoption;

(vii) mother, including adoptive parents in the case of individuals whose personal law permits adoption;

(viii) brothers including stepbrothers who are suffering from any disorder or disability of mind including the mentally retarded or physically crippled or disabled without any limit of age and brothers, including stepbrothers, below the age of eighteen years, in other cases;

ix) unmarried sisters, widowed sisters and divorced sisters including stepsisters;

(x) married daughters, and

(xi) children of a pre-deceased son.

Explanation. - (1) In calculating the length of qualifying service under this rule, fraction of a year equal to three months and above shall be treated as a completed six monthly period and reckoned as qualifying service.

(1) (A) In the case of a Government servant who has rendered a qualifying service of four years and nine months or more but less than five years, his qualifying service for the purpose of this rule shall be five years and he shall be eligible for retirement gratuity in accordance with sub-rule (1).

(2) Death gratuity shall also be admissible in the case of a Government servant who commits suicide

22. Nominations. - (1) A Government servant shall, on his initial confirmation in a service or post, make a nomination in Form 2, conferring on one or more persons the right to receive the retirement gratuity or death gratuity payable under rule 21:

Provided that if at the time of making the nomination, -
(1) the Government servant has a family, the nomination shall not be made in favour of any person or persons other than the members of his family;

or

(ii) the Government servant has no family, the nomination may be made in favour of a person or persons, or a body of individuals, whether incorporated or not.

(2) Where a Government servant nominates more than one person under sub-rule (1), he shall specify in the nomination the amount of share payable to each of the nominees, in such manner as to cover the entire amount of gratuity.

(3) A Government servant may provide in the nomination, -

(i) that in respect of any specified nominee who predeceases the Government servant, or who dies after the death of the Government servant but before receiving the payment of gratuity, the right conferred on 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 Government servant 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:

Provided further that where a Government servant has only one member in his family, and a nomination has been made in his favour, it is open to the Government servant to nominate alternate nominee or nominees in favour of any person or a body of individuals, whether incorporated or not ;

(ii) that the nomination shall become invalid in the event of the happening of the contingency provided therein.

(4) (a) Where a Government servant has no family, as referred to in sub-rule (5) of rule 21, at the time of making a nomination, the nomination made by the Government servant in favour of a person or a body of individuals under clause (ii) of proviso to sub-rule (1) shall become invalid in the event of the Government servant subsequently acquiring a family.

(b) Where a Government servant has only one member in his family at the time of making a nomination and a nomination has been made in his favour, in the event of the Government servant subsequently acquiring an additional member in the family, the alternate nomination made by the Government servant in favour of a person or a body of individuals under the second proviso to clause (i) of sub-rule (3), if any, shall become invalid but the nomination made by the Government servant in favour of a member of the family under clause (i) of the proviso to sub-rule (1) shall not be affected.

(c) Nomination made by an unmarried Government servant, under clause (i) of proviso to sub-rule (1), in favour of any member of his family specified in sub-rule (5) of rule 21 shall not become invalid on his or her marriage, unless the Government servant cancels the earlier nomination and files a fresh nomination in accordance with sub-rule (5).

(5) A Government servant may, at any time, cancels a nomination by sending a notice in writing to the Head of Office:

Provided that he shall, along with such notice, send a fresh nomination made in accordance with this rule.

(6) Immediately on the death of a nominee in respect of whom no special provision has been made in the nomination under clause (i) of sub-rule (3) or on the occurrence of any event by reason of which the nomination becomes invalid in pursuance of clause (ii) of sub-rule (3), the Government servant shall send to the Head of Office a notice in writing cancelling the nomination together with a fresh nomination made in accordance with this rule.

(7) (a) Every nomination made including every notice of cancellation, if any, given by a Government servant under this rule, shall be sent to the Head of Office.

(b) The Head of Office shall, immediately on receipt of such nomination, verify that the nomination made by the Government servant is in accordance with the provisions of this rule and, if the Government servant has a family, the nomination made is in favour of one or more members of the family as referred to in sub-rule (5) of rule 21 and the Head of Office shall, thereafter, countersign the nomination indicating the date of receipt and keep it under his custody:

Provided that the Head of Office may authorise his subordinate Gazetted Officers to countersign nomination forms of non-Gazetted Government servants.

(c) Suitable entry regarding receipt of nomination shall be made in the service book of the Government servant concerned.

(d) A duly signed copy of the nomination form shall be returned to the Government servant for keeping it in his safe custody.

(8) Every nomination made, and every notice of cancellation given, by a Government servant shall, to the extent that it is valid, take effect from the date on which it is received by the Head of Office.

23. Persons to whom gratuity is payable. - (1) (a) The gratuity payable under rule 21 shall be paid to the person or persons on whom the right to receive the gratuity is conferred by means of a nomination under rule 22;

(b) If there is no such nomination or if the nomination made does not subsist, the gratuity shall be paid in the following manner, namely: -

(A) if there are one or more surviving members of the family as specified in clauses (1) , (ii), (iii), (iv) and (v) of sub-rule (5) of rule 21, to all such members in equal shares;

(B) if there are no such surviving members of the family as specified in sub-clause (A), but there are one or more members as specified in clauses (vi), (vii), (viii), (ix), (x) and (xi) of sub-rule (5) of rule 21, to all such members in equal shares.

(2) If a Government servant dies after retirement without receiving the gratuity admissible under sub-rule (1) of rule 21 the gratuity shall be disbursed to the family in the manner provided in sub-rule (1).

(3) The right of a female member of the family, or that of a brother, of a Government servant who dies while in service or after retirement, to receive the share of gratuity shall not be affected if the female member marries or re-marries, or the brother attains the age of eighteen years, after the death of the Government servant and before receiving her or his share of the gratuity.

(4) Where gratuity is granted under rule 21 to a minor member of the family of the deceased Government servant, it shall be payable to the guardian on behalf of the minor.

Explanation.- (1) Payment of the minor's share of gratuity shall be made to the natural guardian of the minor, if any and in the absence of a natural guardian, the payment of minor's share of gratuity shall be made to the person who furnishes a certificate of guardianship.

(2) In the absence of a natural guardian, the payment of twenty percent of minor's share of gratuity may be made to the guardian without the production of a guardianship certificate but on production of an indemnity bond in Proforma A and the balance amount of minor's share of gratuity may be paid to the guardian on production of the certificate of guardianship.

(3) The share of the gratuity payable to a member of the family who has died or become disqualified before receiving actual payment, shall be distributed equally among the remaining members of the family in accordance with clause (b) of subrule (1) of rule 23.

(4) Disbursing authorities shall ascertain, before making actual payment of a death or retirement gratuity whether all the member of the family in whose favour the sanction was issued have continued to be qualified. If not, and also if any of them is dead, the fact shall be reported immediately to the sanctioning authority for the issue of a revised sanction in favour of the remaining members of the family.

(5) In case a nominee pre-deceases the Government servant and the right conferred on that nominee has not been passed on to any other person under sub-rule (3) of rule 22 or the nomination made in respect of such person does not subsist or the nomination has become invalid on account of happening of any contingency mentioned therein, the share of gratuity in respect of such nominee shall be disbursed equally to all other members of the family who were eligible and alive on the date of death of the Government servant, including the members of the family in whose favour nomination has been made for payment of remaining amount of gratuity.

(6) If there are more than one member of the family eligible to receive gratuity under this rule and if a member of the family has not submitted his claim for gratuity, the case for sanction of gratuity to him may be processed after his claim has been received and the case of other eligible members of the family for sanction of gratuity may be processed without linking it with the case of the family member who has not submitted the claim.

24. Debarring a person from receiving gratuity. - (1) Where a person who in the event of death of a Government servant while in service is eligible to receive gratuity in terms of rule 23, is charged with the offence of murdering the Government servant or for abetting in the commission of such an offence, his claim to receive his share of gratuity shall remain suspended till the conclusion of the criminal proceedings instituted against him.

(2) Where on the conclusion of the criminal proceedings referred to in sub-rule (1), the person concerned, -

(a) is convicted for the murder or abetting in the murder of the Government servant, he shall be debarred from receiving his share of gratuity which shall be payable to other eligible members of the family, if any;

(b) is acquitted of the charge of murdering or abetting in the murder of the Government servant, his share of gratuity shall be payable to him.

(3) The provisions of sub-rule (1) and sub-rule (2) shall also apply to the undisbursed gratuity referred to in sub-rule (2) of rule 23.

Explanation. - For the purpose of this rule, the charge of murder or abetting in the murder of Government servant shall include the charge of abetting death by suicide.

25. Lapse of retirement gratuity or death gratuity. - Where a Government servant dies while in service or after retirement without receiving the amount of gratuity and leaves behind no family, and, -
(a) has made no nomination; or
(b) the nomination made by him does not subsist, the amount of retirement gratuity or death gratuity payable in respect of such Government servant under rule 21 shall lapse to the Government:

Provided that the amount of death gratuity or retirement gratuity shall be payable to the person in whose favour a Succession Certificate in respect of the gratuity in question has been granted by a Court of Law.

26. Superannuation gratuity. - A superannuation gratuity shall be granted in accordance with rule 21 to a Government servant who is retired on his attaining the age of superannuation or, if the service of the Government servant has been extended beyond superannuation, on expiry of such period of extension of service beyond the age of superannuation.

27. Retiring gratuity.- A Government servant who retires or is retired, in advance of the age of superannuation in accordance with rule 56 of the Fundamental Rules, 1922, as applicable to the Government of Manipur or rule 11 of the Manipur Civil Services (Implementation of the Unified Pension Scheme under the National Pension System) Rules, 2026 or on being declared surplus to the establishment in which he was serving, opts for Special Voluntary Retirement Scheme for surplus employees notified by the Department of Personnel and Training vide Office Memorandum No. 25013/6/2001-Estt. (A), dated the 28th February, 2002 as amended from time to time, shall be entitled to gratuity admissible under rule 21.

28. Gratuity on compulsory retirement. - (1) A Government servant compulsorily retired from service as a penalty may be granted, by the authority competent to impose such penalty, gratuity at a rate not less than two-thirds of gratuity admissible to him on the date of his compulsory retirement.

(2) Whenever in the case of a Government servant the Governor of Manipur passes an order (whether original, appellate or in exercise of power of review) awarding a gratuity less than the full gratuity admissible under these rules, the Union Public Service Commission shall be consulted before such order is passed.

(3) The order regarding the quantum of gratuity to be granted under sub-rule (1) may be issued simultaneous with the order of imposition of penalty of compulsory retirement and where such an order regarding the quantum of gratuity to be granted under sub-rule (1) is not issued simultaneous with the order of imposition of penalty of compulsory retirement, a provisional gratuity at a rate of two-thirds of full superannuation gratuity shall be sanctioned to the Government servant immediately.

(4) Where a provisional gratuity is sanctioned to the Government servant under sub-rule (3), order for grant of final gratuity under sub-rule (1) shall be issued in consultation with Union Public Service Commission, where necessary, not later than three months after the date of issue of the order imposing the penalty of compulsory retirement.

29. Effect of dismissal or removal. - (1) A Government servant who is dismissed or removed from service shall forfeit his gratuity:

Provided that the authority competent to dismiss or remove him from service may, if the case is deserving of special consideration, sanction a compassionate gratuity not exceeding two-thirds of retirement gratuity calculated at the rates mentioned in sub-rule (1) of rule 21.

(2) The competent authority shall, either on its own or after taking into consideration the representation of the Government servant, if any, examine whether any compassionate gratuity is to be granted and take a decision in this regard in accordance with the proviso to sub-rule (1) not later than three months after the date of issue of the order imposing the penalty of dismissal or removal from service.

(3) The competent authority shall consider,-

(a) each case of dismissal and removal from service on its merit to decide whether the case deserves of special consideration for sanction of a compassionate gratuity and, if so, the quantum thereof.

(b) the actual misconduct which occasioned the penalty of dismissal or removal from service and the kind of service rendered by the Government servant.

(c) in exceptional circumstances, factors like family members dependent on the Government servant along with other relevant factors.

30. Benefit on absorption in or under a corporation, company or body.- (1) A Government servant who has been permitted to be absorbed in a service or post in or under a corporation or company wholly or substantially owned or controlled by the Central Government or a State Government or in or under a body controlled or financed by the Government of Manipur or a State Government, shall be deemed to have retired from service from the date of such absorption and, subject to sub-rule (4), he shall be eligible, on such absorption, to receive retirement gratuity on the basis of the qualifying service and emoluments on the date of absorption in accordance with rule 21 :

Provided that on retirement from such corporation or company or body, the total amount of gratuity in respect of the service rendered under the Government and the service rendered in such corporation or company or body shall not exceed the amount that would have been admissible had the Government servant continued in Government service and retired on the same pay which he drew on retirement from that corporation or company or body.

(2) The provisions of sub-rule (1) shall also apply to Government of Manipur servant's who are permitted to be absorbed in joint sector undertakings, wholly under the joint control of the Government of Manipur and State Governments or Manipur Administrations or under the joint control of two or more State Governments or Manipur Administrations.

(3) (a) where a Government employee joins a corporation or company or body on immediate absorption basis, the relieving order shall be issued in the Form 3 and the relieving order shall indicate the period within which the Government servant shall join the corporation or company or body:

Provided that this period may be extended by the relieving authority for reasons beyond the control of the Government servant, which shall be recorded in writing.

(b) The period between the date of relief and the date of joining in the corporation or company or body may be regularised by grant of leave due and if no such leave is due, the period may be regularised by grant of extraordinary leave.

(c) The relieving authority, before processing the case for sanction of retirement benefits, shall ascertain the date of joining by the Government servant in the corporation or company or body and accept the resignation of the Government servant from the date preceding the date of joining.

(d) No lien of the Government servant shall be retained in the relieving Department and all his connections with the Government shall stand severed on his absorption in the corporation or company or body.

(4) Where a gratuity scheme similar to the gratuity scheme under these rules exists in a body controlled or financed by the Government of Manipur or a State Government in which a Government servant is absorbed, he shall be entitled to exercise option either, -

(a) to receive retirement benefits for the service rendered under the Government of Manipur in accordance with sub-rule (1); or (b) to count the service rendered under the State Government in that body for gratuity.

(5) Where a Government servant is absorbed in a body controlled or financed by the Central Government or a State Government and exercises an option under clause (b) of sub-rule (4), the Government shall discharge its gratuity liability by paying in lump sum as a onetime payment and the gratuity liability shall be the capitalised value of retirement gratuity for the service up to the date of absorption in that body.

(6) The date of absorption shall be determined in accordance with the provisions of rule 15 of the Manipur Civil Services (Implementation of the Unified Pension Scheme under the National Pension System) Rules, 2026.

(7) The provisions of sub-rule (4) and (5) shall also be applicable in the cases of absorption of Government servant consequent upon conversion of a Government Department into a public section undertaking or autonomous body.

Explanation. - For the purpose of this rule, the expression 'body' means an autonomous body or a statutory body.

30A. Gratuity on absorption in or under a State Government - (1) A Government servant, who has been permitted to be absorbed in a service or post in or under a State Government, shall be deemed to have retired from service under the Government of Manipur from the date of such absorption and, subject to sub-rule (6), he shall be eligible, on such absorption, to receive retirement gratuity on the basis of the qualifying service and emoluments on the date of absorption in accordance with rule 21:

Provided that on retirement from the State Government, the total amount of gratuity inrespect of the service rendered under the Government and the service rendered in the State Government shall not exceed the amount that would have been admissible had the Government servant continued in the Government of Manipur service and retired on the same pay which he drew on retirement from the State Government.

(2) The date of absorption shall be,-

(i) in case a Government employee joins a State Government on immediate absorption basis, the date on which he actually joins that Government and for this purpose, immediate absorption shall mean acceptance of a technical resignation of a Government servant from Government of Manipur service to enable him to take up an appointment in the State Government, for which he had applied with proper permission;

(ii) in case a Government employee initially joins a State Government on deputation, the date from which his unqualified resignation is accepted by the Government of Manipur.

(3) In the case of a Government employee who joins a State Government on immediate absorption basis, the relieving order shall be issued in the Form 3 which shall indicate the period within which the Government servant shall join the State Government:

Provided that this period may be extended by the relieving authority for reasons beyond the control of the Government servant, which shall be recorded in writing.

(4) The period between the date of relief and the date of joining in the State Government may be regularised by grant of leave due and, if no such leave is due, the period may be regularised by grant of extraordinary leave.

(5) The relieving authority, before processing the case for sanction of retirement benefits, will ascertain the date of joining by the Government servant in the State Government and accept the resignation of the Government servant from the date preceding the date of joining.

(6) Where a provision of National Pension System and retirement gratuity and death gratuity similar to these rules exists in the State Government in which a Government servant is absorbed, he shall be entitled to exercise option either,-

(a) to receive retirement gratuity for the service rendered under the Government of Manipur in accordance with sub-rule (1); or

(b) to count the service rendered under the Government of Manipur in that State Government for grant of gratuity.

(7) Where a Government servant is absorbed in a State Government and exercises an option under clause (b) of sub-rule (6), on retirement from the State Government, the payment of gratuity for the entire service, including the service rendered in the Central Government, shall be made by that Government and no liability of proportionate gratuity shall be borne by the Government of Manipur.

31. Payment of gratuity in the case of missing Government servant.- (1) In the case of a Government servant who goes missing or a retired Government servant who goes missing without receiving the retirement gratuity admissible under sub-rule (1) of rule 21, the amount of retirement gratuity shall be payable to a member or members of the family in the manner and subject to the conditions applicable in the case of a Government servant who dies after retirement without receiving the retirement gratuity.

(2) Claims for payment of retirement gratuity shall be,-

(a) submitted in Form 4 to the Head of Office by the nominee or nominees or members of family eligible to receive the amount of gratuity, after a report has been lodged with the concerned Police Station in the form of a First Information Report or a Daily Diary Entry or a General Diary Entry.

(b) accompanied by an Indemnity Bond in Proforma - B along with a copy of the report lodged with the concerned Police Station and the report obtained from the police to the effect that the Government servant could not be traced despite all efforts made in that regard.

(3) In case of a Government servant who goes missing, the emoluments for retirement gratuity shall be determined in accordance with rule 21, based on the pay and emoluments on the last date on which he was on duty before he went missing or, if he was on leave, the date on which leave sanctioned to him expired.

(4) (a) The payment of the amount of retirement gratuity shall not be made before the expiry of a period of six months from the date of lodging of report with the concerned Police Station:

(b) In case of a Government servant who goes missing, death gratuity shall become payable after the death of the Government servant is conclusively established or on expiry of a period of seven years from the date of lodging of the report with the police, whichever is earlier.

(c) The difference between the amount of death gratuity and retirement gratuity shall be paid to the person or persons eligible for payment of death gratuity in accordance with these rules, not later than three months from the date of submission of claim for difference between the amount of death gratuity and retirement gratuity.

(d) The Head of Office shall process the case in Form 5 for grant of retirement gratuity.

(5) The Head of Office shall assess all the Government dues outstanding against the Government servant and affect their recovery in accordance with rule 42 before sanctioning the payment of gratuity.

(6) Nothing in this rule shall apply in the case of a Government servant who disappears and against whom allegation of fraud or embezzlement or any other crime is under investigation or who has been charged or convicted for such crimes.

(7) No payment under this rule shall be authorised to be paid to a person or persons other than a member or members of the family eligible to receive that payment.

CHAPTER VI

DETERMINATION AND AUTHORISATION OF THE AMOUNT OF GRATUITY

32. Preparation of papers for payment of gratuity. - Every Head of Office shall undertake the work of preparation of papers for grant of gratuity in Form 6 one year before the date on which a Government servant is due to retire on superannuation, or on the date on which he proceeds on leave preparatory to retirement, whichever is earlier.

33. Intimation to the Administrative Department concerned regarding issue of 'No Demand Certificate'.- (1) The Head of Office shall write to the Administrative Department concerned atleast one year before the anticipated date of retirement of the Government servant who was or is inoccupation of a Government accommodation (hereinafter referred to as allottee) for issuing a 'No demand certificate' in respect of the period preceding eight months of the retirement of the allottee in accordance with rule 19 of the Manipur Civil Services (Implementation of the Unified Pension Scheme under the National Pension System) Rules, 2026.

(2) in case of retirement of a Government servant for reasons other than by way of superannuation, the Head of Office shall write to the Administrative Department concerned, immediately after the orders were issued for retirement of the Government servant who was or is in occupation of a Government accommodation (hereinafter referred to as allottee) for issuing a 'No demand certificate'.

34. Stages for the completion of papers for payment of gratuity on superannuation. -
(1) The Head of Office shall divide the period of preparatory work of one year referred to in rule 32 in the following three stages, namely:-

(a) First Stage. - Verification of service. - (i) The Head of Office shall go through the service book of the Government servant and satisfy himself as to whether the certificates of verification for the service subsequent to the service verified under rule 20 are recorded therein.

(ii) In respect of the unverified portion or portions of service, he shall verify the portionor portions of such service, as the case may be, based on pay bills, acquittance rolls or other relevant records such as last pay certificate, pay slip for month of April which shows verification of service for the previous financial year and record necessary certificates in the service book.

(iii) Where the service for any period is not capable of being verified in the manner specified in sub-clause (i) and sub-clause (ii), that period of service having been rendered by the Government servant in another office or Department, the Head of Office under which the Government servant is at present serving shall refer the said period of service to the Head of Office in which the Government servant is shown to have served during that period for the purpose of verification.

(iv) On receipt of communication referred to in sub-clause (iii), the Head of Office in that office or Department shall verify the portion or portions of such service, in the manner as specified in sub-clause (ii), and send necessary certificates to the referring Head of Office within two months from the date of receipt of such a reference:

Provided that in case a period of service is incapable of being verified, it shall be brought to the notice of the referring Head of Office simultaneously.

(v) Where no response is received within the time period referred to in the subclause.

(iv), such period or periods shall be deemed to qualify for gratuity.

(vi) Where at any time, it is found that the Head of Office and other concerned authorities had failed to communicate any non-qualifying period of service, the Secretary of the administrative Ministry or Department shall fix responsibility for such non-communication.

(vii) The process specified in sub-clauses (i), (ii), (iii), (iv) and (v) shall be completed eight months before the date of superannuation of the Government servant.

(viii) Where any portion of service rendered by a Government servant is not capable of being verified in the manner specified in sub-clause (i) or sub-clause (ii) or sub-clause (iii) or sub-clause (iv) or sub-clause (v), the Government servant shall be asked to file a written statement on plain paper within a month, stating that he had in fact rendered service for that period, and shall, at the foot of the statement, make and subscribe to a declaration as to the truth of that statement.

(ix) The Head of Office shall, after taking into consideration the facts in the written statement referred to in sub-clause (viii) admit that portion of service as having been rendered for the purpose of calculating the gratuity of that Government servant.

(x) Where a Government servant is found to have given any incorrect information willfully, which makes him or her entitled to any benefits which he or she is not otherwise entitled to, it shall be construed as a grave misconduct.

(b) Second Stage. - Making good an omission in the service book. - (i) The Head of Office while scrutinising the certificates of verification of service, shall also identify if there are any other omissions, imperfections or deficiencies which have a direct bearing on the determination of emoluments and the service qualifying for gratuity.

(ii) Every effort shall be made to complete the verification of service, as specified in clause (a) and to make good the omissions, imperfections or deficiencies referred to in sub-clause (i).

(iii) Any omission, imperfection or deficiency which is incapable of being made good and the periods of service about which the Government servant has submitted no statement and the portion of service shown as unverified in the service book which it has not been possible to verify in accordance with the procedure laid down in clause (a) shall be ignored and service qualifying for gratuity shall be determined on the basis of the entries in the service book.

(iv) For the purpose of calculation of average emoluments, the Head of Office shall verify from the service book the correctness of the emoluments drawn or to be drawn during the last ten months of service.

(v) In order to ensure that the emoluments during the last ten months of service have been correctly shown in the service book, the Head of Office may verify the correctness of emoluments only for the period of twenty-four months preceding the date of retirement of a Government servant, and not for any period prior to that date.

(c) Third Stage. - As soon as the second stage is completed, but not later than eight months prior to the date of retirement of the Government servant, the Head of Office shall,-

(i) furnish to the retiring Government servant a certificate regarding the length of qualifying service proposed to be admitted for the purpose of gratuity and also the emoluments and the average emoluments proposed to be reckoned for retirement gratuity.

(ii) direct the retiring Government servant to furnish to the Head of Office the reasons for non-acceptance, supported by the relevant documents in support of his claim within two months if the certified service and emoluments as indicated by the Head of Office are not acceptable to him.

35. Completion of Part I of Form 6. - In cases under sub-rule (1) of rule 34, the Head of Office shall complete Part I of Form 6 not later than four months before the date of retirement of a Government servant and in cases where Government servant retiring for reasons other than

superannuation, the Head of Office shall complete Part I of Form 6 within two months after retirement of a Government servant.

36. Forwarding of Form 6 and Form 7 papers for payment of gratuity to Accounts Officer. - (1) After complying with the requirement of rule 34 and rule 35, the Head of Office shall forward Form 6 duly completed with a covering letter in Form 7 along with service book of the Government servant duly completed, up to date, and any other documents relied upon for the verification of service to the Accounts Officer.

(2) The Head of Office shall retain a copy of Form 6 and Form 7 for his record.

(3) The Forms referred to in sub-rule (1) shall be forwarded to the Accounts Officer not later than four months before the date of superannuation of a Government servant and in cases other than retirement on superannuation not later than two months after the date of retirement of Government servant.

37. Intimation to Accounts Officer regarding any event having bearing on gratuity. - Where after the Forms for payment of gratuity have been forwarded to the Accounts Officer, any event occurs which has a bearing on the amount of gratuity admissible, the fact shall be promptly reported to the Accounts Officer by the Head of Office.

38. Intimation of the particulars of Government dues to the Accounts Officer.- (1) The Head of Office shall, after ascertaining and assessing the Government dues referred to in rule 42, furnish the particulars thereof to the Accounts Officer in Form 7.

(2) Where after the particulars of Government dues have been intimated to the Accounts Officer under sub-rule (1), any additional Government dues come to the notice of the Head of Office, such dues shall be promptly reported to the Accounts Officer.

39. Provisional gratuity for reasons other than Departmental or Judicial proceedings. - (1) Where in spite of following the procedure laid down in rule 34, it is not possible for the Head of Office to forward the Forms for gratuity to the Accounts Officer within the period specified in sub-rule (3) of rule 36 or where the Forms for payment of gratuity have been forwarded to the Accounts Officer within the period so specified but the Accounts Officer may have returned the Forms to the Head of Office for eliciting further information before issuing order for the payment of gratuity and the Government servant is likely to retire before his gratuity can be finally assessed and settled in accordance with the provisions of these rules, the Head of Office shall rely upon such information as may be available in the official records, and without delay, determine the amount of provisional retirement gratuity.

(2) In a case of retirement otherwise than on superannuation, the Head of Office shall sanction provisional retirement gratuity within one month from the date of submission of forms, till final assessment of retirement gratuity.

(3) Where the amount of gratuity cannot be determined for reasons other than the Departmental or Judicial proceedings, the Head of Office shall, -

(a) issue a letter of sanction addressed to the Accounts Officer endorsing a copy thereof to the Government servant authorising hundred percent of the gratuity as provisional gratuity and withholding of ten percent of gratuity;

(b) specify in the letter of sanction the amount recoverable from the gratuity under sub-rule (1) of rule 38 and after issuing the letter of sanction referred to in clause (a), the Head of Office shall draw the amount of provisional gratuity after deducting there from the amount specified in of clause (a) and the dues, if any, specified in rule 42, in the same manner as pay and allowances of the establishment are drawn by him.

(4) The amount of gratuity payable under sub-rule (2) or sub-rule (3) shall, if necessary, be revised on the completion of the detailed scrutiny of the records.

(5) (a) If the amount of final gratuity had been determined by the Head of Office in consultation with the Accounts Officer before the expiry of six months from the date of retirement of a Government servant, the Accounts Officer shall direct the Head of Office to draw and disburse the difference between the final amount of gratuity and the amount of provisional gratuity paid under of clause (b) of sub-rule (3) after adjusting the Government dues, if any, which may have come to notice after the payment of provisional gratuity.

(b)(i) Where the amount of provisional gratuity disbursed by the Head of Office under sub-rule (3) is more than the amount finally assessed, the retired Government servant shall not be required to refund the excess amount actually disbursed to him.

(ii) The Head of Office shall ensure that chances of disbursing the amount of gratuity in excess of the amount finally assessed are minimised and the officials responsible for the excess payment shall be accountable for the over-payment.

(6) Where the final amount of gratuity have not been determined by the Head of Office in consultation with the Accounts Officer within a period of six months referred to in clause (a) of sub-rule (5), the Accounts Officer shall treat the provisional gratuity as final and issue authority order immediately on the expiry of the period of six months.

(7) On issue of authority order by the Accounts Officer under clause (a) of sub rule (5) or sub-rule (6), the Head of Office shall release the amount of withheld gratuity under clause (a) of sub-rule (3) to the retired Government servant after adjusting Government dues which may have come to notice after the payment of provisional gratuity under of clause (b) of sub-rule (3).

(8) Where a Government servant is or was an allottee of Government accommodation, the withheld amount shall be paid on receipt of No Demand Certificate' from the Administrative Department concerned.

(9) In cases where there is a delay in issue of sanction for payment of retirement gratuity, it shall be the responsibility of the Head of Office to ensure that a provisional gratuity is sanctioned in accordance with this rule.

40. Authorisation of gratuity by the accounts officer. - (1) (a) On receipt of Forms for payment of gratuity referred to in rule 36, the Accounts Officer shall apply the requisite checks, record the account enfacement in Part II of Form 6 and assess the amount of gratuity and issue authority letter not later than one month in advance of the date of the retirement of a Government servant on attaining the age of superannuation.

(b) In the cases of retirement otherwise than on attaining the age of superannuation, the Accounts Officer shall apply the requisite checks, complete Part II of Form 6, assess the amount of gratuity, assess dues and issue the authority letter within forty five days of the date of receipt of Forms for payment of gratuity from the Head of Office.

(c) While applying the requisite checks, the Accounts Officer shall verify the correctness of emoluments only for the period of twenty-four months preceding the date of retirement of a Government servant, and not for any period prior to that date.

(2) The amount of gratuity as determined by the Accounts Officer under clause (a) of sub-rule (1) shall be intimated to the Head of Office with the remarks that the amount of the gratuity may be drawn by preferring a bill to the Treasury Officer/Accounts Officer and disbursed by the Head of Office to the retired Government servant after adjusting the Government dues, if any, referred to in rule 42 and the amount to be withheld, if any, as per the intimation of Administrative Department concerned under sub-rule (5) of rule 43.

(3) The amount of gratuity withheld under sub-rule (5) of rule 43 shall be adjusted by the Head of Office against the outstanding license fee intimated by Works Department and the balance, if any, refunded to the retired Government servant.

(4) (a) In case of pendency of departmental or judicial proceedings against a Government servant, the Head of Office shall forward the copy of the final order passed by the competent authority in such proceedings along with all relevant details to the Accounts Officer, not later than thirty days from the date of passing of the said order.

(b) On receipt of the copy of final order passed by the competent authority from the Head of Office, the Accounts Officer shall take further action to authorise the payment of gratuity to the retired Government servant in accordance with the order passed by the competent authority with regard to the departmental or judicial proceedings within thirty days of the date of receipt of the said order.

41. Government servants on deputation. - (1) In the case of Government servant who retires while on deputation to another Government of Manipur Department, action to authorize gratuity in accordance with the provisions of these rules shall be taken by the Head of Office of the borrowing Department.

(2) In the case of a Government servant who retires from service, while on deputation to a State Government or while on foreign service, action to authorise gratuity in accordance with the provisions of these rules shall be taken by the Head of Office or the Cadre authority which sanctioned deputation to the State Government or to foreign service.

42. Recovery and adjustment of Government dues.- (1) It shall be the duty of the Head of Office to ascertain and assess Government dues payable by a Government servant due for retirement and by the Government servant who has retired or is retiring otherwise than on attaining the age of superannuation.

(2) The Government dues as ascertained and assessed by the Head of Office which remain outstanding till the date of retirement of the Government servant, shall be adjusted against the amount of the retirement gratuity becoming payable.

Explanation. - (1) For the purpose or this rule, the expression Government dues' includes,-

(a) dues pertaining to Government accommodation including arrears of licence fee as well as damages for the occupation of the Government accommodation beyond the permissible period after the date of retirement of the allottee, subletting, unauthorized occupation, transfer to an ineligible office and dues or arrears in respect of electricity, water and PNG charge, if any;

(b) dues other than those pertaining to Government accommodation, namely, balance of house building or conveyance or any other advance, overpayment of pay and allowances or leave salary and arrears of income tax deductible at source under the Income Tax Act,1961 (43 of 1961).

Explanation. - (2) Only the Government dues as referred to in Explanation (1) shall be adjusted against the amount of retirement gratuity payable to the retired Government servant and any other dues which are not Government dues in terms of the said Explanation (1) shall not be recoverable from the amount of retirement gratuity.

43. Adjustment and recovery of dues pertaining to Government accommodation. - (1)(a) in the case of a Government servant who is due for retirement on superannuation, the Administrative Department concerned, on receipt of intimation and details from the Head of Office under sub-rule (1) of rule 33 for issue of a 'No Demand Certificate', shall scrutinise its records and inform the Head of Office within a period of two months, if any licence fee was recoverable from the Government servant in respect of the period prior to eight months of his retirement;

(b) in the case of a Government servant who has retired or is retiring otherwise than on attaining the age of superannuation, the Administrative Department concerned shall inform the Head of Office within a period of one month from the date of receipt of intimation and details from Head of Office under sub-rule (2) of rule 33, if any licence fee was recoverable from the Government servant up to the date of retirement;

(c) if no intimation in regard to recovery of outstanding licence fee is received by the Head of Office by the stipulated date, it shall be presumed that no licence fee was recoverable from the allottee in respect of the period preceding eight months of the date of his superannuation or up to the date of retirement in other cases.

(2) In the case of retirement on superannuation, the Head of Office shall ensure that licence fee for the next eight months, that is up to the date of retirement of the allottee, is recovered every month from the pay and allowances of the allottee.

(3) Where the Administrative Department concerned intimates the amount of licence fee recoverable in respect of the period mentioned in sub-rule (1), the Head of Office shall ensure that outstanding licence fee is recovered in installments from the current pay and allowances of the allottee and where the entire amount is not recovered from the pay and allowances, the balance shall be recovered out of the gratuity before its payment is authorised.

(4) The Administrative Department concerned shall also inform the Head of Office the amount of licence fee for the retention of Government accommodation for the permissible period beyond the date of retirement of the allottee and the Head of Office shall adjust the amount of that licence fee from the amount of the gratuity together with the unrecovered licence fee, if any, mentioned in sub-rule (3).

(5) Where in any particular case, it is not possible for the Administrative Department concerned to determine the outstanding licence fee, that Directorate shall inform the Head of Office that ten percent of the gratuity may be withheld pending receipt of further information.

(6) The recovery of licence fee (where it is not possible for the Administrative Department concerned to determine the outstanding license fee) as well as damages (for occupation of the Government accommodation beyond the permissible period after the date of retirement of allottee) shall be the responsibility of the Administrative Department concerned and the withheld amount of gratuity under sub-rule (5), the retiring Government employee, who are in occupation of Government accommodation, shall be paid immediately on production of 'No Demand Certificate' from the Administrative Department concerned after actual vacation of the Government accommodation.

(7) The Administrative Department concerned shall ensure that 'No Demand Certificate' shall be given to the Government employee within a period of fourteen days from the actual date of vacation of the Government accommodation and the allottee shall be entitled to payment of interest (at the rate applicable to Public Provident Fund deposit determined from time to time by the Government of Manipur) on the excess withheld amount of gratuity which is required to be refunded, after adjusting the arrears of license fee and damages, if any, payable by the allottee till the date of issue of 'No Demand Certificate' or the date of expiry of the period of fourteen days from the date of application for 'No Demand Certificate', whichever is earlier and the interest shall be payable by the Directorate of Estate through the concerned Accounts Officer of the Government employee from the date of application for the said certificate after vacation of the Government accommodation, upto the date of refund of excess withheld amount of gratuity.

44. Adjustment and recovery of dues other than dues pertaining to Government accommodation.- (1) For the dues other than the dues pertaining to occupation of Government accommodation as referred to in clause (b) of Explanation (1) of rule 42, the Head of Office shall take steps to assess the dues one year before the date on which a Government servant is due to retire on superannuation; or on the date on which he proceeds on leave preparatory to retirement,

whichever is earlier, in the case of retirement on superannuation and immediately on retirement or when the fact of retirement of the Government servant is known to the Head of Office, whichever is earlier, in the case of retirement otherwise than on superannuation.

(2) The assessment of Government dues referred to in sub-rule (1) shall be completed by the Head of Office eight months prior to the date of the retirement of the Government servant, in the case of retirement on superannuation, and within thirty days after the date of retirement in the case of retirement otherwise than on superannuation.

(3) The dues as assessed under sub-rule (2) including those dues which come to notice subsequently and which remain outstanding till the date of retirement of the Government servant, shall be adjusted against the amount of retirement gratuity becoming payable tothe Government servant on his retirement.

CHAPTER VII

DETERMINATION AND AUTHORISATION OF THE AMOUNT OF DEATH GRATUITY IN CASE OF DEATH OF GOVERNMENT SERVANT DURING SERVICE

45. Obtaining of claims for death gratuity. - (1) Where the Head of Office has received an intimation about the death of a Government servant while in service, he shall ascertain whether any death gratuity is payable in respect of the deceased Government servant under rule 21 and, if so, the Head of Office shall ascertain,-

(a) (i) if the deceased Government servant had nominated any person or persons to receive the gratuity; and

(ii) if the deceased Government servant had not made any nomination or the nomination made does not subsist, the person or persons to whom the gratuity may be payable.

(b) the Head of Office shall, then, address the person concerned in Form 8, for making a claim in Form 9.

(2) (a) if on the date of death, the Government servant was an allottee of Government accommodation, the dues pertaining to outstanding licence fee payable in respect of the period before the date of death of the Government servant shall stand waived off.

(b) any dues relating to damages in respect of the Government accommodation shall be recovered from the death gratuity payable to the family and if the Government accommodation is retained by the family of the deceased Government servant, the licence fee for the month in which the Government servant has died and the first three months thereafter, shall not be recovered from the family.

(c) the Head of Office shall address the Administrative Department concerned within a period of seven days of the date of receipt of intimation or information of death of a Government servant for the issue of 'No Demand Certificate' in accordance with the provisions of sub -rule (1) of rule 51.

(3) Where the Head of Office has received an intimation that a Government servant has gone missing, he shall ascertain whether any gratuity is payable in respect of the missing Government servant in accordance with the provisions of rule 31.

(4) (a) in the case of a missing Government servant, the Head of Office shall take action in accordance with sub-rule (1) in respect of the missing Government servant and shall address the member of the family eligible to receive the amount of gratuity advising him or her for making a claim for gratuity in Form 4.

(b) the Head of office shall inform the eligible members of the family that claims for payment of gratuity shall be submitted to the Head of Office after a report has been lodged with the concerned Police Station in the form of a First Information Report or a Daily Diary Entry or a General Diary Entry and a report has been obtained from the police to the effect that the Government servant could not be traced so far despite all efforts made in that regard.

(c) the claims shall be accompanied by an Indemnity Bond in Proforma B, a copy each of the report lodged with the concerned Police Station and a copy of the report obtained from the police to the effect that the Government servant could not be traced so far despite all efforts made in that regard.

(d) the Head of Office shall not wait for a death certificate issued by an appropriate authority and shall initiate action under this rule on receipt of an intimation or credible information, in any form, about the death of the Government servant.

46. Completion of Form 10. - (1) (a) The Head of Office while taking action to obtain claim or claims from the family in accordance with the provisions of rule 45 shall simultaneously undertake the completion of Form 10 and the work shall be completed within one month of the date on which intimation regarding the date of death or disappearance of the Government servant has been received.

(b) The Head of Office shall go through the service book of the deceased or missing Government servant and satisfy himself as to whether certificates of verifications of service for the entire service are recorded therein.

(c) (i) If there are any periods of unverified service, the Head of Office shall accept the unverified portion of service as verified on the basis of the available entries in the servicebook and for this purpose the Head of Office may rely on any other relevant material to which he may have ready access.

(ii) While accepting the unverified portion of service, the Head of Office shall ensure that service was continuous and was not forfeited on account of dismissal, removal or resignation from service, or for participation in strike.

(2) (a) For the purpose of determination of emoluments for death gratuity, the Head of Office shall confine the verification of the correctness of emoluments for a maximum period of one year preceding the date of death or disappearance of the Government servant.

(b) In case the Government servant was on extraordinary leave on the date of death or disappearance, the correctness of the emoluments for a maximum period of one year which he drew preceding the date of the commencement of the extraordinary leave shall be verified.

(3) The process of determination of qualifying service and qualifying emoluments shall be completed within one month of the receipt of intimation regarding the date of death of the Government servant and the amount of death gratuity shall also be calculated accordingly.

47. Determination of the amount of death gratuity where service records are incomplete. - The service book shall be maintained properly and if in any particular case, the servicebook has not been maintained properly despite the instructions of the Government on the subject and it is not possible for the Head of Office to accept the unverified portion of service as verified on the basis of entries in the service book, the Head of Office shall not wait for the verification of entire spell of service and shall determine the amount of death gratuity in respect of a deceased Government servant in the following manner, namely :-

(i) if the entire service rendered by the deceased Government servant is not capable of being verified and accepted, the amount of death gratuity shall be determined on provisional basis in accordance with sub-rule (2) of rule 21 on the basis of the length of qualifying service from out of the continuous spell of verified and accepted service immediately preceding the date of death of the Government servant and the amount of death gratuity, so determined shall be authorised to the beneficiaries on provisional basis within one month of the receipt of intimation of date of death of the Government servant;

(ii) final amount of the gratuity shall be determined by the Head of Office on the acceptance and verification of the entire spell of service which shall be done by the Head of Office within a period of three months from the date on which the authority for the payment of provisional gratuity was issued and the balance, if any, becoming payable as a result of determination of the final amount of death gratuity shall then be authorised to the beneficiaries.

48. Forwarding the Form 7 and Form 10 to the Accounts Officer. - (1) On receipt of claim or claims, the Head of Office shall complete item 9 of Form 10 and send the said Form in original to the Accounts Officer with a covering letter in Form 7 alongwith the Government servant's service book duly completed up to date and any other documents relied upon for the verification of the service claimed and this shall be done not later than one month of the receipt of claim by the Head of Office.

(2) The Head of Office shall retain one copy of the Form 10 for his office record.

(3) The Head of Office shall draw the attention of the Accounts Officer to the following details of Government dues outstanding against the deceased Government servant, namely: -

(a) Government dues as ascertained and assessed in term of rule 51 and recoverable out of the gratuity before payment is authorized;

(b) amount of gratuity to be held over partly for adjustment of Government dues which have not been assessed so far and partly as margin for adjustment in the light of the final determination of the gratuity;

(c) the maximum amount of gratuity to be held over for the purpose of clause (b) shall be limited to ten percent of the amount of gratuity.

4 (a) Where Form 10 has been completed and the claim or claims in the respective Forms have not been received from the beneficiary or beneficiaries, the Head of Office shall forward Form 10 and the documents referred to in sub-rule (1) to the Accounts Officer without the claim or claims.

(b) As soon as the claim or claims are received by Head of Office, they shall immediately be forwarded to the Accounts Officer.

5 (a) Where Form 10 has been completed and the Government dues to be recovered from death gratuity have not been assessed, the Head of Office shall forward Form 10 and the documents referred to in sub-rule (1) to the Accounts Officer leaving unfilled item 9 of Part I of the said Form.

(b) As soon as the Head of Office assessed Government dues to be recovered from death gratuity, they shall immediately be forwarded to the Accounts Officer with the request that item 9 of Part I of Form 10 may be filled by the Accounts Officer.

49. Sanction, drawal and disbursement of provisional death gratuity.-
(1) After the documents referred to in rule 48 have been sent to the Accounts Officer concerned, the Head of Office shall draw hundred percent of the gratuity as determined in accordance with the provisions of this Chapter and for this purpose the Head of Office shall adopt the following procedure, namely:-

(a) he shall issue a sanction letter in favour of claimant or claimants endorsing a copy thereof to the Accounts Officer concerned indicating the amount of hundred percent of the gratuity as determined ;

(b) he shall indicate in the sanction letter the amount recoverable out of the gratuity under sub-rule (3) of rule 48;

(c) after issue of the sanction letter he shall draw by preferring a bill to Pay and Accounts Officer for the amount of hundred percent of the gratuity after deducting there from the dues mentioned in clause (b).

(2) The Head of Office shall disburse the gratuity immediately after the same have been drawn under sub-rule (1).

(3) The Head of Office shall inform the Accounts Officer as soon as the gratuity has been paid to the claimant or claimants.

50. Authorisation of balance of the death gratuity by the Accounts Officer. - (1) On receipt of the documents referred to in sub-rule (1) of rule 48, the Accounts Officer shall, within a period of one month from the date of receipt of the documents apply the requisite checks and complete Section I of Part II of Form 10 and assess the amount of gratuity:

Provided that while applying the requisite checks, the Accounts Officer shall confine the verification of the correctness of emoluments for a maximum period of one year preceding the date of death or disappearance of the Government servant.

(2) (a) The Accounts Officer shall determine the amount of the balance of the gratuity after adjusting the amount, if any, outstanding against the deceased Government servant.

(b) The Accounts Officer shall intimate to the Head of the Office, the amount of the balance of the gratuity determined under clause (a) with the remarks that the amount of the balance of the gratuity may be drawn and disbursed by the Head of Office to the person or persons to whom the provisional gratuity has been paid.

(c) The amount of gratuity withheld under clause (b) of sub-rule (1) of rule 51 shall be adjusted by the Head of Office against the outstanding licence-fee mentioned in clause (viii) of sub-rule (1) of rule 51 and the balance, if any, refunded to the person or persons to whom gratuity has been paid.

(d) The amount of the balance of the gratuity may be, drawn by preferring a bill to Pay and Accounts Officer and disbursed by the Head of Office to the person or persons to whom the provisional gratuity has been paid.

(3) (a) If the amount of gratuity disbursed by the Head of Office proves to be larger than the amount finally assessed by the Accounts Officer the beneficiary shall not be required to refund the excess.

(b) The Head of Office shall ensure that chances of disbursing the amount of gratuity in excess of the amount actually admissible are minimised and the official or officials responsible for the excess payment shall be accountable for the overpayment.

(c) If there are more than one member of the family eligible to receive gratuity and if a member of the family has not submitted his claim for gratuity, the case for drawal of gratuity in his favour may be processed after his claim has been received and the case of other eligible members of the family for sanction of gratuity may be processed without linking it with the case of the family member who has not submitted the claim.

51. Adjustment of Government dues. - (1) Dues pertaining to Government accommodation - (i) Where on the date of death or disappearance the Government servant was allottee of Government accommodation, the Head of Office on receipt of intimation regarding the death of the Government servant shall within seven days of the receipt of such intimation, write to the Administrative

Department concerned for the issue of 'No demand certificate' so that authorisation of death gratuity is not delayed and while addressing the Administrative Department concerned for the issue of 'No demand certificate', the Head of Office shall also submit the following information to the Administrative Department concerned, namely :-

(a) name of the deceased Government servant with designation;

(b) particulars of the accommodation (quarter No., type and locality);

(c) date of death of Government servant;

(d) whether the Government servant was on leave at the time of his death and, if so, the period and nature of leave;

(e) whether the Government servant was enjoying rent-free accommodation;

(f) the period up to which licence fee had been recovered from the pay and allowances of the deceased Government servant and the monthly rate of recovery and particulars of the pay bill under which last recovery was made;

(g) if the licence fee had not been recovered up to the date of death and the family intends to retain Government accommodation for the permissible period thereafter, details of the, -

(A) period for which licence fee still remains to be recovered;

(B) the amount of licence fee in respect of the period in (A) to be determined on the basis of the standard rent bill;

(C) the amount of licence fee for the retention of Government accommodation by the family of the deceased Government servant for the concessional period of four months beyond the date of death of the Government servant to be determined on the basis of standard bill;

(D) the amount of licence fee mentioned in (B) and (C) proposed to be recovered out of the death gratuity;

(E) details of any previous reference from the Administrative Department concerned having bearing on the recovery of licence fee outstanding against the allottee and action taken thereon.

(h) While calculating the dues in respect of the Government accommodation, the dues pertaining to outstanding licence fee payable in respect of the period before the date of death of the Government servant shall be waived off and if the Government accommodation is retained by the family of the deceased Government servant after his death, the licence fee for the month in which the Government servant has died and the first three months thereafter, shall not be recovered from the family.

(ii) The Head of Office shall recover from the death gratuity the amount of licence fee as intimated to the Administrative Department concerned under clause (i).

(iii) The recovery of licence fee for the occupation of Government accommodation beyond permissible concessional period shall be the responsibility of the Directorate of Estates.

(iv) The Administrative Department concerned shall scrutinise their records with a view to determine if licence fee other than the licence fee referred to in clause (i) was outstanding against deceased Government servant and if any recovery is found, the amount and the period or periods to which such recovery or recoveries relate shall be communicated to the Head of Office within a period of one month of the receipt of intimation regarding the death of the Government servant under clause (i).

(v) After receipt of information under clause (iv), the Head of Office shall withhold amount as intimated by Works Department or ten percent of the death gratuity, in case no specified amount is intimated by Administrative Department concerned.

(vi) Where no intimation is received by the Head of Office within the period specified under clause (iv) regarding recovery of licence fee, it shall be presumed that nothing was recoverable from the deceased Government servant and the amount of gratuity withheld shall be paid to the person or persons to whom the amount of death gratuity was paid.

(vii) Where the Head of Office has received intimation from the Administrative Department concerned under clause (iv) regarding licence fee outstanding against the deceased Government servant, the Head of Office shall verify from the acquittance rolls if the outstanding amount of licence fee was recovered from the pay and allowances of the deceased Government servant and if as a result of verification, it is found that the amount of licence fee shown as outstanding by the Administrative Department concerned, had already been recovered, the Head of Office shall draw the attention of the Administrative Department concerned to the pay bills under which the necessary recovery of the licence fee was made and subject to the provisions of sub-rule (2) take steps to pay the amount of the gratuity withheld under clause (v) to the person or persons to whom the death gratuity was paid.

(viii) Where the outstanding amount of licence fee was not recovered from the pay and allowances of the deceased Government servant, the outstanding amount shall be adjusted against the amount of the gratuity withheld under clause (v) and the balance, if any, repaid to the person or persons to whom the amount of death gratuity was paid.

(2) Dues other than those referred to in sub-rule (1) - The Head of Office shall, within fifteen days of the receipt of intimation regarding death of a Government servant take steps to ascertain if any dues as referred to in rule 44 excluding the dues pertaining to the allotment of Government accommodation were recoverable from the deceased Government servant and such ascertainable dues shall be recovered from the amount of death gratuity becoming payable to the family of the deceased Government servant.

52. Payment of death gratuity when a Government servant dies while on deputation. - (1) In the case of a Government servant who dies while on deputation to another Central Government Department, action to authorise death gratuity in accordance with the provisions of this Chapter shall be taken by the Head of Office of the borrowing Department.

(2) In the case of a Government servant who dies while on deputation to a State Government or while on foreign service, action to authorise the payments of death gratuity in accordance with the provisions of this Chapter shall be taken by the Head of Office or the cadre authority which sanctioned the deputation of the Government servant to the State Government or to the foreign service.

CHAPTER VIII

MISCELLANEOUS

53. Currency in which gratuity is payable. - The gratuity admissible under these rules shall be payable in rupees in India only.

54. Manner of payment of gratuity. - Except as otherwise provided in these rules, a gratuity shall be paid in lump sum.

55. Application of Treasury rules. - Save as otherwise provided in these rules, the Treasury Rules of the Government of Manipur shall apply in regard to the procedure of payment of gratuity.

56. Interpretation. - Where any doubt arises as to the interpretation of these rules, it shall be referred to the Government in the Finance Department, Government of Manipur for decision.

57. Power to relax. - Where any Department of the Government is satisfied that the operation of any of these rules causes undue hardship in any particular case, the Department, as the case may be, may, by order for reasons to be recorded in writing, dispense with or relax the requirements of that rule to such extent and subject to such exceptions and conditions as it may consider necessary for dealing with the case in ajust and equitable manner:

Provided that no such order shall be made except with the concurrence of the Department of Pension and Pensioners' Welfare.

58. Residuary provisions. - (1) Any related issues not specifically covered in these rules, shall be decided in terms of the relevant provisions in this regard contained in the Manipur Civil Service (Implementation of the Unified Pension Scheme under the National Pension System) Rules, 2021, Fundamental Rules, 1922 or any general or special order issued by the Government provided it is not repugnant to or inconsistent with the provisions of these rules.

(2) The Government of Manipur may issue orders or instructions to regulate any matters for which there is no provision in the rules made or deemed to have been made under these rules and, until such rules are made, such matters shall be regulated as per orders or instructions issued from time to time.

59. Repeal and saving. - On the commencement of these rules, every order, instruction or Office Memorandum in force immediately before such commencement shall, in so far as it provides for any of the matters contained in these rules, cease to operate and anything done or any action taken under those order, instruction or Office Memorandum shall be deemed to have been taken under the corresponding provisions of these rules.

(**N. Ashok Kumar**)
Commissioner (Finance),
Government of Manipur.

Copy to:

1. Secretary to Hon'ble Governor, Manipur.
2. Secretary to Hon'ble Chief Minister, Manipur.
3. Staff Officer to Chief Secretary, Government of Manipur.
4. All Administrative Secretaries, Government of Manipur.
5. Principal Accountant General (A&E), Manipur.
6. All Heads of Department, Manipur.
7. Director (Treasuries & Accounts), Manipur.
8. State Informatics Officer, NIC, Manipur.
9. Director, MIS, Manipur.
10. Director, Printing & Stationery for issuance of Extra-Ordinary Gazette.
11. Relevant file.