

INCOME TAX WELFARE FUND RULES

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INCOME TAX WELFARE FUND RULES

The President is pleased to establish a Welfare Fund with a corpus of Rs. 100 crores for the benefit of the Income-tax Department. The Rules governing the administration of the Welfare Fund would be as under: Rules governing the administration of the Income-tax Welfare Fund Whereas it is expedient to provide rules for the administration of the income-tax Welfare Fund, it is hereby ordered that the following rules will govern the running and maintenance of this fund, namely :-

1. Short title and extent :-

These rules may be called the Income-tax Welfare Fund Rules and the benefits of the Fund shall extend to all officers and staff of the Income-tax Department wherever working.

2. Purposes of the Fund :-

The underlying purposes of the Fund shall be as under:-

(a) Promotion of staff welfare, recreation and other outdoor activities including a sense of adventure. The staff welfare activities shall include setting up of recreation clubs, libraries, scholarships for children of employees, opening of creches, providing vocational training to spouses of employees, arrangements of subsidised transport facility for the staff, providing more amenities in the departmental canteens, etc.

(b) To provide for financial help during contingencies like death resulting from accident or from injury suffered or from a natural

cause during and while the member is actually engaged in performing official duties. The benefits under the scheme shall continue to be available even after the member has ceased to be so employed, if death/injury can be attributed directly or indirectly to an event which occurred where the employee was engaged in search, survey or any other official duty.

(c) Providing different forms of medical maintenance for emergencies and serious distress to staff and members of their families, not normally governed under the medical reimbursement rules and to provide for high risk insurance cover to operational staff.

(d) Construction/hiring/leasing of holiday homes in places of tourist/pilgrimage interest and departmental guest houses in Metropolitan cities for the use of departmental staff.

(e) Advancement of supplemental loans to officers/staff of the department for construction/hiring/leasing of residential complexes which could be leased for the use of departmental staff so long as they are in service.

(f) Any other scheme or measure intended for the promotions of staff welfare and improving performance of the officers.

(g) Any other purpose for the welfare of the Income-tax Employees including removal of difficulties caused by natural calamities like floods, earthquakes, drought, etc.

3. Sources of Fund :-

The corpus of the fund shall be Rs. 100 crores (Rupees hundred crores) which shall be contributed by the Government. Further contributions to the corpus shall be as under:-

(i) 10% of the excess of amount received after auction over consideration paid by the Government on sale of properties acquired by the Government under Chapter XX-C of the Income-tax Act (pre-emptive purchase of property) or under any other provision of similar nature that may be introduced under the Income-tax Act.

(ii) 10% of the reward sanctioned to the officers and staff of the Income-tax Department under any established reward scheme. On this basis, budget provision shall be made in the grant by the Ministry and sanction by the Ministry of Finance shall be issued

based on the budget provisions. Pay and Account Office of the Chief Controller of Accounts, CBDT, shall carry out a transfer entry during each financial year by debiting and crediting accounts, as would be intimated separately. Thereafter PAO, CCA (CBDT) shall transfer the amounts allotted to the Fund into Personal Deposit Account opened with the State Bank of India, New Delhi. Similarly, Personal Deposit Account shall be opened in favour of the Chief Commissioner of Income-tax/Director General of Income-tax and any other officer designated for the purposes in the field formation in whose favour funds have been placed by the Governing Body for meeting expenses in connection with purposes assigned. The fund shall be centrally administered by a Governing Body consisting of:-

4. Sponsoring of proposals :-

Specified proposals for conferring benefits of the fund to the beneficiaries shall be sponsored by respective Chief Commissioners/Directors General of Income- tax for the field officers on the recommendations of the Advisory Committee constituted at CCs/DGs level. Joint Secretary (Admn.), CBDT shall sponsor the beneficiaries in so far as officers working in CBDT or in any other Ministry/organisation are concerned. Each proposal received from Advisory Committee shall be considered by the governing body for further consideration and sanction. The approval/financial sanction of the governing body shall be conveyed to the CC/ DG.

5. Sanctions and disbursements :-

Detailed guidelines on the quantum of relief and sanction of amounts would be issued separately. The CCs/DGs shall be competent to sanction and disburse the amounts in individual cases unless otherwise provided in the guidelines.

6. Responsibility for maintenance of accounts :-

The accounts of the fund shall be maintained by a Special Unit created for this purpose.

7. Records :-

All sanctions and vouchers in respect of this Fund shall be kept in a separate general file. Chief Controller of Accounts of CBDT shall issue separately detailed instructions regarding maintenance and accounting of the Personal Ledger Account, etc. All the correspondence regarding the fund shall be kept in miscellaneous correspondence file.

8. Audit of fund :-

The documents relating to Personal Deposit Account mentioned by the Personal Deposit Account holder shall be subject to the Internal Audit of the Chief Controller of Accounts, CBDT at the Headquarters level, and by the Pay and Accounts Officer of the respective CC/DG level. The accounts will also be subjected to statutory audit once in a year by the CandAG.