

Income-tax Welfare Fund Rules, 2007

1. Short title and extent.- (1) These rules may be called the Income-tax Welfare Fund Rules, 2007.

(2) The benefits of the Income-tax Welfare Fund (hereinafter called the "Fund") shall extend to all officers and staff (hereinafter collectively called 'officials') 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 welfare, recreation and other outdoor activities for the officials, including a sense of adventure. The welfare activities shall include setting up of recreation clubs, libraries, scholarships for children of officials, opening of creches, providing vocational training to spouses of officials, arrangements of subsidized transport facility for the officials, 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 official is actually engaged in performing official duties. The benefits under the scheme shall continue to be available even after the official has ceased to be so employed, if death/injury can be attributed directly or indirectly to an event which occurred where the official was engaged in search, survey or any other official duty.

(c) To provide for ex-gratia financial help, at the discretion of the Governing Body, to the family of officials in case of death of the official while in service but not in the course of performance of official duty.

(d) Providing different forms of medical maintenance for emergencies and serious distress to officials and members of their families not fully reimbursed under the CGHS reimbursement rules and to provide for high risk insurance cover to officials involved in Survey and Search & Seizure operations.

(e) Construction/hiring/leasing/furnishing/maintenance of holiday homes in places of tourist/pilgrimage interest and departmental guest houses for the use of officials.

(f) Any other scheme or measure intended for the promotion of welfare and improving performance of the officials.

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

3. Sources of Fund.- (1) The corpus of the fund shall be Rs.100 crores (Rupees One hundred crores) which shall be contributed by the Government.

(2) Accretions to the Welfare Fund shall be made from contributions 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.

(iii) any other mode as may be prescribed.

3A. Disbursable Fund.- The corpus fund shall be placed in an interest-bearing account. The interest accruing on the corpus fund, and the accretions as per para 3, shall be used for meeting the expenditure for any of the purposes listed in Para 2.

4. Administration of the Fund.- (1). The Fund shall be centrally administered by a Governing Body consisting of:-

(a)	Chairman, CBDT	-Convener
(b)	Member (Revenue)	-Member
(c)	Member (Personnel)	-Member
(d)	Financial Adviser/his nominee	-Member
(e)	CIT(C&S), CBDT	-Member
(f)	Director (Headquarters), CBDT	-Member Secretary

(2) There shall be an Executive Committee headed by the DIT (DOMS), CBDT and including an officer of the rank of Commissioner of Income-tax from each of the zones viz., North, South, East, West and Mumbai, as nominated by the Governing Body, and also including a representative each of the Indian Revenue Service Association, the Income-tax Gazetted Officers Association and the Income Tax Employees Federation.

(3) The DIT (DOMS) shall also be the convener of the Executive Committee, which shall meet once every three months.

5. Sponsoring of proposals.- (1) Specific proposals for conferring benefits of the Fund to the beneficiaries shall be sponsored by respective Chief Commissioners/Directors General of Income-tax for the officials on the recommendations of the Advisory Committee constituted at CCsIT/DGsIT level. joint Secretary (Administration), CBDT shall sponsor the beneficiaries working in CBDT or in any other Ministry/organization, but belonging to the Income-tax department.

(2) Each proposal received from the CCsIT/DGsIT/Joint Secretary (Administration), CBDT/beneficiary shall be considered by the Executive Committee for making appropriate recommendation to the Governing Body.

6. Sanctions and disbursements.- (1) The approval and financial sanction of the Governing Body shall be conveyed to the CCsIT/DGsIT.

(2) The decision of the Governing Body in this matter will be final.

(3) DIT(DOMS), CBDT will disburse the funds as approved by the Governing Body.

7. Accounting Procedure.- The Chief Controller of Accounts, CBDT shall separately issue detailed instructions regarding the accounting procedure in respect of receipts to and expenditure from the Fund.

8. All sanctions and vouchers in respect of this Fund shall be kept in a separate general file to be maintained by the DIT (DOMS).

9. Audit.- The accounts will be subjected to statutory audit once in a year by the C&AG.

10. Amendments.- Any amendment/insertion to these Rules shall be made only after the prior approval of the Central Board of Direct Taxes.