

**MINISTRY OF DEFENCE  
PENSION BRANCH**

*Yangon, the 1<sup>st</sup> September 1956.*

No.91/56 — The President of the Union of Myanmar hereby makes the following rules regarding the creation and administration of a Provident Fund for the benefit of the personnel of the Defence Services: —

**THE DEFENCE SERVICES PROVIDENT FUND RULES\***

**Short title and definitions**

1.(1) These rules may be called “The Defence Services Provident Fund Rules”

(2) They shall come into force on the 1<sup>st</sup> September 1956.

2. (1) In these rules—

(a) “Accounts Officer” means the Controller of Military Accounts”;

(b) “pay” means basic pay, and includes increments of pay for length of service, Qualification pay, Specialist pay, and Parachute pay;

(c) “family” means —

(i) in the case of a male subscriber, his wife or wives and children; PROVIDED that if such a subscriber proves that his wife has ceased, under the law governing her marriage with him, to be entitled to maintenance, she shall be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently indicates by express notification in writing, to the Accounts Officer, that she shall continue to be regarded;

(ii) in the case of a female subscriber, the husband and children of such subscriber; PROVIDED that if such a subscriber expresses by

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\* မြန်မာနိုင်ငံ ပြန်တမ်း၊ အပိုင်း - ၁၊ ၁၉၅၆ ခုနှစ်၊ စက်တင်ဘာလ (၁၅) ရက်၊ စာမျက်နှာ - ၁၅၁၈။

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

NOTE I. — “Children” means legitimate children

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

(d) “dependants” means a subscriber's dependants as defined in section 2(c) of the Provident Funds Act, other than the members of his family, that is to say, his —

- (i) parents;
- (ii) minor brothers and unmarried minor sisters;
- (iii) unmarried sisters;
- (iv) deceased sons' widows and children;
- (v) paternal grand parents.

(e) “Fund” means the Defence Service Provident Fund;

(f) “leave” means any type of leave (other than Casual Leave) specified in the Leave Rules prescribed for the Defence Services;

(g) “year” means financial year.

2) Any other expression used in these rules which is defined in the Provident Funds Act is used in the sense therein defined.

### **Constitution of the Fund**

3.(1) The Fund shall be maintained in the Union of Myanmar in Kyats.

(2) All Officers and Other Ranks/Ratings/Airmen of the three Defence Services, irrespective of whether their services be pensionable or non-pensionable, shall join the Fund;

PROVIDED that no service personnel who is already subscribing to another provident fund shall be eligible to join the Fund so long as he retains his right to subscribe to such other provident fund.

(3) A subscriber to the Fund shall remain subject to the rules of the Fund, even when placed on secondment or is sent on deputation abroad, in the same manner as if he were not so seconded or sent on deputation.

### Subscribers' Accounts

4. Accounts of all subscribers to the Fund shall be maintained by the Accounts Officer, in the name of each subscriber, and shall show the amount of subscription with interest thereon.

### Conditions and rates of subscriptions.

5.(1) Subscriptions shall be realised monthly by the Accounts Officer. Where accounts are maintained on the War System, subscriptions will be realized by debiting the individuals, accounts; where accounts are maintained on the Peace System, by deductions from individuals' pay and allowances:

PROVIDED that where a subscriber elects not to subscribe during leave, recoveries shall not be effected.

(2) Recoveries in respect of an individual's subscriptions shall cease—

(a) when he is declared as missing and a missing allowance is or is not paid;

(b) when his pay and allowances are stopped or forfeited in full under the Regulations;

until such time as his full pay and allowances are again admitted;

PROVIDED that where pay and allowances which are stopped or forfeited are subsequently admitted or remitted as the case may be, recoveries in respect of subscriptions that were ceased will be effected in one lump sum from the arrears thus admitted.

(3) Where a subscriber's pay and allowance are stopped or forfeited partially and such stoppage or forfeiture amounts to not less than one third of his pay and allowances, subscriptions may be ceased at the option of the subscriber. Such option shall be intimated to the Accounts Officer in writing by the subscriber;

PROVIDED that where such option has been exercised, and the partial stoppage or forfeiture is subsequently admitted or remitted, as the case may be, recoveries in respect of subscriptions that were ceased, will be effected in one lump sum from the arrears thus admitted.

(4) Subscriptions shall not be less than 6% of the subscribers' pay. Subscriptions above this minimum shall be optional, and the maximum amount that may be subscribed shall be 15%. Subject to this minimum and maximum, the amount to be subscribed shall be fixed by the subscriber himself and must be a complete number of Kyat, sums below fifty pyas being ignored. The amount of subscription so fixed shall remain unchanged throughout the year.

(5) In respect of personnel already in service on the effective date of these rules, subscriptions shall commence from the effective date of these rules. Entrants to the Fund after this date will become subscribers with effect from the first day of the month for which full pay is drawn, irrespective of the date of joining service.

#### **Realization of subscription**

6. Where pay accounts are maintained by the Accounts Officer, subscriptions shall be recovered monthly in the manner prescribed in sub-rule (1) of Rule 5. Where the pay accounts of a subscriber are maintained by the Accountant-General during a period of secondment with the Civil Department, subscriptions due during such period will be recovered monthly by the Accountant-General, Myanmar as advised by the Accounts Officer, and credits thereof passed to the latter.

### Nomination

7.(1) Every subscriber at the time of joining the Fund is required to make a nomination in one of the Forms set forth in the First Schedule which is appropriate in the circumstances, conferring upon one or more persons the right to receive the amount that may stand to his credit in the Fund in the event of his death before the said amount has become payable, or where the said amount has become payable but has not yet been paid:

PROVIDED that —

- (i) if at the time of nomination, the subscriber has a family, the nomination shall not be in favour of any person or persons other than one or more of the members of his family;
- (ii) if at the time of nomination, the subscriber has no family but has dependants, the nomination shall not be in favour of any person or persons other than one or more such dependants;
- (iii) a nomination made by a subscriber who has no family in favour of one or more of his dependants shall be valid only for so long as he has no family;
- (iv) a nomination made by a subscriber who has no family or dependants shall be valid only for so long as he has no family or dependants.

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

(3) A subscriber may at any time cancel a nomination by sending a notice in writing to the Accounts Officer: PROVIDED that the subscriber shall, along with such notice, send a fresh nomination made in accordance with the provisions of sub-rules (1) and (2).

(4) Without prejudice to the provisions of sub-rule (3) a subscriber shall send to the Accounts Officer, along with every nomination made by him under this Rule, a contingent notice of cancellation which shall be in one of the Forms set forth in the Second Schedule which is appropriate in the circumstances.

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

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

#### **Interest on subscriptions.**

8.(1) Interest at such rate as may be determined for each year according to the method of calculation prescribed from time to time by the Government of the Union of Myanmar shall be paid to the credit of the account of each subscriber to the Fund, by the Government of the Union of Myanmar.

(2) Interest shall be credited with effect from the last day in each year in the following manner : —

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|---|---|
| (a) On the amount at the credit of a subscriber on the last day of the preceding year, less any sums withdrawn during the current year. | Interest for 12 months ;  |
| (b) On sums withdrawn during the current year.  | Interest from the beginning of the current year up to the last day of the month preceding the month of with-drawal; |
| (c) On all sums credited to the subscriber's account after the last day of the the preceeding year                                      | Interest from the date of deposit up to the end of the current year ;   |

(d) The total amount of interest shall be rounded to the nearest whole kyat, *i.e.*, 50 pyas and above counting as the next higher kyat and sums less than 50 pyas being ignored:

**PROVIDED** that when the amount standing to the credit of a subscriber has become payable, interest shall there upon be credited under this sub-rule in respect only of the period from the beginning of the current year or from the date of deposit, according to whether the subscriber had joined the Fund before or during the current year only, up to the date on which the amount standing to the credit of the subscriber becomes payable.

(3) In this rule, the date of deposit shall, in the case of a recovery from pay and allowances, be deemed to be the first day of the month in which it is recovered; and in the case of an amount forwarded by the subscriber, shall be deemed to be the first day of the month of receipt, if it is received by the Accounts Officer before the fifth day of that month, but if it is received on or after the fifth day of that month, the first day of the next succeeding month.

(4) Where payment of the amount standing to the credit of a subscriber falls due to be paid under Rule 11 but the actual payment is made after the due date, interest thereon up to the month preceding that in which payment is actually made or up to the end of the sixth month after the month in which such amount becomes payable, whichever of these periods be less, shall be payable to the person to whom such amount is to be paid, in addition to the normal interest due up to the date on which such amount becomes payable:

**PROVIDED** that where the Accounts Officer has intimated to that person (or his Agent), a date on which he is prepared to make payment in cash, or has posted a cheque in payment to that person, interest under this Rule shall be payable only up to the end of the month preceding the date so intimated or the date of posting the cheque, as the case may be.

9.(1) Subject to the conditions prescribed in this Rule, a temporary advance ordinarily not exceeding three months' pay and allowances, may be granted to a subscriber from the amount standing to his credit in the Fund, by one of the following authorities concerned, at his discretion : —

**Army**

- ((a) (i) The Adjutant-General, Ministry of Defence or such Officer or Officers as may be nominated by him for this purpose.**      **In respect of Commanders of Commands, Commanders of Divisions and Officers (other than the Chief of Staff, Defence Services and the Adjutant General) and Other Ranks of the Ministry of Defence and in respect of all Officers and Other Ranks seconded to and serving in Civil Departments in accordance with orders and instructions issued from time to time.**
- (a) (ii) Commanders of Commands concerned or such Officer or Officers as may be nominated by him for this purpose.**      **In respect of Commanders of Brigades and Officers (other than Commanders of Commands) and Other Ranks from the Command HQ and Officers and Other Ranks, under their respective Commands.**
- (b) (i) Commanders of Divisions or such Officer or Officers as may be nominated by him for this purpose.**      **In respect of Officers (other than the Commanders themselves) and Other Ranks from the Division HQ.**



- (b) (ii). **Commanders of Brigades or such Officer or Officers as may be nominated by him for this purpose.** In respect of Officers (other than Brigade Commanders) and Other Ranks from the Brigade HQ and Officers and Other Ranks under their respective Brigades)<sup>(1)</sup>
- (c) **Chief of Staff, Defence Services, Ministry of Defence.** In respect of the Adjutant General.
- (d) **Government** In respect of the CSDS.

*Navy*

- (“e) **Vice Chief of Staff, Defence Services (Navy) or such Officer or Officers as may be nominated by him for this purpose.** In respect of Officers [other than the VCSDS (Navy)] and Ratings excluding Officers and Ratings of Ministry of Defence.

(1) - ကာကွယ်ရေးဝန်ကြီးဌာန၊ ပင်စင်ဌာနခွဲ၏ ၃-၄-၆၂ ရက်စွဲပါ အမိန့်ကြော်ငြာစာအမှတ် ၄၃/၆၂ ဖြင့် Rule 9(1) (a) နှင့် (b) ကို ပယ်ဖျက်၍ (a) နှင့် (b) ဖြင့် ပထမအကြိမ်အစားထိုးပြင်ဆင်သည်။ (မြန်မာနိုင်ငံပြန်တမ်းအပိုင်း ၁၊ ၁၉၆၂ ခုနှစ်၊ ဧပြီလ (၇) ရက်၊ စာမျက်နှာ ၄၄၇။) ဤပြင်ဆင်ချက်သည် ၁၉၆၁ ခုနှစ်၊ ဒီဇင်ဘာ (၁) ရက်နေ့မှစတင်၍ အကျိုးသက်ရောက်သည်။

- ယင်းသို့အစားထိုးပြင်ဆင်ထားသည် Rule 9(1) (a) နှင့် (b) ကို ကာကွယ်ရေးဝန်ကြီးဌာန၊ ပင်စင်ဌာနခွဲ ၉-၉-၆၉ ရက်စွဲပါ အမိန့်ကြော်ငြာစာအမှတ် ၆၈/၆၉ ဖြင့် ပယ်ဖျက်၍ a(i) (a) (ii), (b) (i), (b) (ii) တို့ဖြင့် နောက်ထပ်အစားထိုး၍ ဒုတိယအကြိမ်ပြင်ဆင်သည်။ (မြန်မာနိုင်ငံပြန်တမ်းအပိုင်း ၁၊ ၁၉၆၉ ခုနှစ်၊ စက်တင်ဘာလ (၂၀) ရက်၊ စာမျက်နှာ - ၇၈၄။)

ဤပြင်ဆင်ချက်သည် ၁၉၆၉ ခုနှစ်၊ စက်တင်ဘာလ (၁) ရက်နေ့မှစတင်၍ အကျိုးသက်ရောက်သည်။

- ကာကွယ်ရေးဝန်ကြီးဌာန၊ ပင်စင်ဌာနခွဲ၏ ၁၅-၇-၇၀ ရက်စွဲပါ အမိန့်ကြော်ငြာစာအမှတ် ၅၅/၇၀ ဖြင့် Rule 9(1) (a) (i) ကို ပယ်ဖျက်၍ a (ii) ဖြင့် နောက်ထပ်အစားထိုး၍ တတိယအကြိမ်ပြင်ဆင်သည်။ (မြန်မာနိုင်ငံပြန်တမ်းအပိုင်း (၁)၊ ၁၉၇၀ ပြည့်နှစ်၊ ဇူလိုင်လ (၂၅) ရက်၊ စာမျက်နှာ - ၉၆၆။)

ဤပြင်ဆင်ချက်သည် ၁၉၆၉ ခုနှစ်၊ စက်တင်ဘာလ (၁) ရက်နေ့မှစတင်၍ အကျိုးသက်ရောက်သည်။

Adjutant General, Ministry of Defence or such Officer or Officers as may be nominated by him for this purpose.

(f) Chief of Staff, Defence Services.

In respect of Officers [other than the VCSDS (Navy)] and Ratings of Ministry of Defence.)<sup>(2)</sup>

In respect of the VCSDS (Navy).

**Air Force**

((g) Vice Chief of Staff, Defence Services (Air) or such Officer or Officers as may be nominated by him for this purpose.

In respect of Officer [other than the VCSDS (Air)] and Airmen excluding Officers and Airmen of Ministry of Defence.

Adjutant General, Ministry of Defence or such Officer or Officers as may be nominated by him for this purpose.

(h) Chief of staff, Defence Services.

In respect of Officers [other than the VCSDS (Air)] and Airmen of Ministry of Defence.)<sup>(3)</sup>

In respect of the VCSDS (Air)

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(2) ကာကွယ်ရေးဝန်ကြီးဌာန၊ ပင်စင်ဌာနခွဲ၏ ၂၅-၁-၆၁ ရက်စွဲပါအမိန့်ကြော်ငြာစာအမှတ် ၃/၆၁ ဖြင့် အစားထိုး ပြင်ဆင်သည်။ (မြန်မာနိုင်ငံပြန်တမ်း၊ အပိုင်း ၁၊ ၁၉၆၁ ခုနှစ် ဖေဖော်ဝါရီလ (၄) ရက်၊ စာမျက်နှာ ၁၆၄။) ဤပြင်ဆင်ချက်သည် ၁၉၆၁ ခုနှစ်၊ ဇန်နဝါရီလ - ၂၅ ရက်နေ့မှစတင်၍ အကျိုးသက်ရောက်သည်။

(3) ကာကွယ်ရေးဝန်ကြီးဌာန၊ ပင်စင်ဌာနခွဲ၏ ၂၅-၁-၆၁ ရက်စွဲပါအမိန့်ကြော်ငြာစာအမှတ် ၃/၆၁ ဖြင့် အစားထိုး ပြင်ဆင်သည်။ (မြန်မာနိုင်ငံပြန်တမ်း၊ အပိုင်း ၁၊ ၁၉၆၁ ခုနှစ် ဖေဖော်ဝါရီလ (၄) ရက်၊ စာမျက်နှာ- ၁၆၄။) ဤပြင်ဆင်ချက်သည် ၁၉၆၁ ခုနှစ်၊ ဇန်နဝါရီလ - ၂၅ ရက်နေ့မှစတင်၍ အကျိုးသက်ရောက်သည်။

PROVIDED that where exceptional circumstances exist, the sanctioning authority may grant an advance exceeding three months' pay and allowances but in no case exceeding six months' pay and allowances except with the prior approval of the Government in the Finance and Revenue Ministry.

(2) No advance shall be granted unless the sanctioning authority is satisfied that the applicant's pecuniary circumstances justify it and that it will be expended on the following object or objects —

- (a) to pay expenses incurred in connection with the prolonged illness of the applicant or any person actually dependant on him;
- (b) to pay for the overseas passage for reasons of health or education of the applicant or any person actually dependent on him;
- (c) to pay obligatory expenses on a scale appropriate to the applicant's status, in connection with marriages, funerals or ceremonies which by his religion it is incumbent on him to perform;
- (d) to pay towards a policy of insurance of any nature that directly affects the applicant, other than a policy of insurance on the applicant's life effected with the Union Insurance Board on or after 25<sup>th</sup> December 1952 under the Defence Services Life Insurance Scheme:

PROVIDED that in respect of an application for an advance for a purpose other than one or more of the objects enumerated in this sub-rule, an advance may be granted if the sanctioning authority considers that exceptional circumstances exist for the grant of such advance.

(3) The advance rounded off to the nearest whole kyat shall not ordinarily exceed in amount three months' pay and allowances of the subscriber from the sum standing to his credit in the Fund.

(4) The advance shall not be granted until at least 12 months have elapsed after the final repayment of any previous advance together with interest thereon, unless the sanctioning authority considers, for reasons which must be recorded in writing, that this restriction may be relaxed.

(5) The advance shall be recovered in such number of equal monthly

instalments not being less than 12 nor more than 24, as the sanctioning authority shall prescribe. A subscriber may however, at his option, repay more than one instalment in a month or make repayment in a smaller number of instalments than prescribed. Each instalment shall be a complete number of kyats, the amount of the advance being raised or reduced, if necessary, to admit of such instalment being fixed.

(6) Recovery shall be made in the manner provided in Rule 6 for the realization of subscriptions and shall commence on the first occasion after the advance is made on which the subscriber draws pay and allowances for a full month.

(7) Recovery shall be postponed during a period for which recoveries of subscriptions are ceased under sub-rule (2) of Rule 5:

PROVIDED that where pay and allowances which are stopped or forfeited are subsequently admitted or remitted as the case may be, recovery shall be effected in one lump sum from the arrears thus admitted.

(8) In the case of partial stoppages or forfeiture where a subscriber has exercised his option under sub-rule (3) of Rule 5, recovery during such period may be postponed at the discretion of the authority sanctioning the advance:

PROVIDED that where the sanctioning authority has permitted a postponement and the partial stoppage or forfeiture is subsequently admitted or remitted as the case may be, recovery shall be effected in one lump sum from the arrears thus admitted.

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

(10) Interest shall ordinarily be recovered in one instalment in the month after complete repayment of the principal; but if the period referred to in sub-rule (9) exceeds twenty months, interest may, if the subscriber so desires, be recovered in two equal monthly instalments. Method of recovery of interest shall be that prescribed in sub-rule (6).

(11) Recoveries of principal as well as interest shall be credited, as they are made, to the subscriber's account in the Fund.

### **Insurance Policies**

10.(1) A subscriber may opt to substitute payments towards a policy of life insurance which is effected either prior to his joining the Fund or thereafter, for subscriptions to the Fund; provided the policy is acceptable under this Rule for the purpose. Such option shall be in writing to the Accounts Officer.

(2) If the amount of payments substituted under sub-rule (1) is less than the amount of subscription fixed by a subscriber in accordance with sub-rule (4) of Rule 5, the Accounts Officer shall recover the difference from such subscriber's pay and allowances for credit to his account in the the Fund.

(3) A subscriber who exercises his option under sub-rule (1) shall, save and except in the case of an insurance with the Union Insurance Board effected on or after 25<sup>th</sup> December 1952 under the Defence Services Life Insurance Scheme, send to the Accounts Officer within such periods as the Accounts Officer may require, receipts or certified copies of receipts in order to satisfy the Accounts Officer that the amount by which the subscriptions have been reduced was duly applied in making payments towards the policy.

(4) Where the Accounts Officer is not satisfied as required by sub-rule (3), he shall order the recovery of any amount by which subscriptions to the Fund have been reduced, with interest thereon at the rate provided under Rule 8, from the pay and allowances of such subscriber, for credit to his account in the Fund.

(5) A policy of insurance, to be acceptable under this Rule, shall be one effected by a subscriber himself on his own life, and shall (unless it is a policy effected by a male subscriber which is expressed on the face of it to be for the benefit of his wife or of his wife and children or any of them) be such as may be legally assigned by the subscriber himself to the President of the Union of Myanmar.

*Explanation 1.* — A policy on the joint lives of a subscriber and such subscriber's wife or husband, shall be deemed to be policy on the life of the subscriber for the purpose of this sub-rule.

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

*NOTE* — A policy may not be effected for the benefit of any beneficiary other than the wife or husband of a subscriber, or the wife or husband and children of such subscriber, or any of them.

(6) The Accounts Officer shall not make payments to any insurance company nor take steps to keep any policy alive on behalf of any subscriber exercising option under sub-rule (1).

(7) An insurance policy, in respect of which option under sub-rule (1) has been exercised, shall, within three months after the first withholding of a subscription, or in the case of an insurance company whose head office is outside the Union of Myanmar within such further periods as the Accounts Officer may fix if he is satisfied by the production of the completion certificate interim receipt —

(a) if it is a policy effected by a male subscriber which is expressed on the face of it to be for the benefit of the wife of the subscriber, or of his wife and children or any of them, be duly delivered to the Accounts Officer;

(b) if it is a policy other than one under clause (a), be assigned to the President of the Union of Myanmar security for the payment of any sum which may become payable to the Fund under this Rule, and duly delivered to the Accounts Officer. The assignment shall be made in one of the Forms set forth in the Third Schedule which is appropriate to the circumstances.

(8) The Accounts Officer shall, in respect of a policy delivered, or assigned and delivered, in accordance with sub-rule (7) satisfy himself by reference to the insurance company concerned, where possible, that no prior

assignment of the policy exists.

(9) Once a policy has been accepted by the Accounts Officer for the purpose of sub-rule (1), the terms of the policy shall not be altered nor shall the policy be exchanged for another policy, without the prior consent of the Accounts Officer to whom details of the alteration or of the new policy shall be furnished.

(10) Where the requirements of sub-rule (7) have not been fulfilled, or the Accounts Officer is not satisfied as required by sub-rule (8), any amount withheld from the Fund in respect of the policy, shall, with interest thereon at the rate provided in Rule 8, forthwith be paid by the subscriber to the Fund, or in default, be recovered by the Accounts Officer from such subscriber's pay and allowances, by instalments or otherwise, as may be directed by the authority competent to grant an advance under Rule 9.

(11) Notice of an assignment effected under sub-rule (7) (b) shall be given by the subscriber to the insurance company concerned, and the acknowledgment of the notice by such company shall be sent to the Accounts Officer within three months of the date of assignment.

(12) During the currency of the policy delivered or assigned and delivered to the Accounts Officer in accordance with sub-rule (7), the subscriber shall not draw any bonus, the drawal of which during such currency is optional under the terms of the policy; and where under the terms of the policy, the subscriber has no option but to draw the bonus during the currency of the policy, such bonus shall be paid forthwith by him to the Accounts Officer for credit to the Fund, or in default thereof, an amount equivalent to such bonus shall be recovered from such subscriber's pay and allowances, in whole or in instalments as may be directed by the authority competent to grant an advance under Rule 9.

(13) Save as provided by sub-rule (18), when a subscriber —

- (i) is released / discharged / permitted to resign his commission/ permitted to retire / dismissed/ cashiered/ transferred to the Reserve and has opted to withdraw the amount standing to his credit in the Fund;

- (ii) cancels the option exercised under sub-rule (1) and pays to the Fund the whole of any amount withheld from the Fund with interest thereon at the rate provided in Rule 8;

the Accounts Officer shall —

- (a) if the policy has been delivered to him under sub-rule (7) (a), make over the policy to the subscriber;
- (b) if the policy has been assigned and delivered to him under sub-rule (7) (b), re-assign the policy in the first Form set forth in the Fourth Schedule, to the subscriber, or to the subscriber and the joint assured, as the case may be, and make it over to the subscriber together with a signed notice of the re-assignment addressed to the insurance company concerned

PROVIDED that when a subscriber who has been dismissed/ cashiered from the service is re-instated and is called upon to repay the entire sum withdrawn by him from the Fund at the time of such dismissal/ cashiering; or when a subscriber who has been released / discharged / permitted to resign his commission / permitted to retire is permitted to rejoin the service and has exercised his option to refund the entire amount withdrawn by him from the Fund at the time of such release/ discharge/retirement, any policy so made over or re-assigned and made over, shall, if the policy has not matured or been assigned or charged or encumbered in any way, be again delivered or assigned and delivered to the Accounts Officer as the case may be, in the manner provided in sub-rule (7), and thereupon, the provisions of these rules shall, so far as may be, again apply in respect of the policy :

PROVIDED further that if the policy has matured or been assigned or charged or encumbered in any way, the provisions of sub-rule (10) applicable to a failure to deliver or assign and deliver a policy shall apply.

(14) Save as provided by sub-rule (18), when a subscriber —

- (i) dies whilst in service; or
- (ii) is declared missing and is subsequently presumed dead by an official notification; or



- (iii) is declared a deserter, and the Adjutant-General, or VCSDS (Navy) or VCSDS (Air) as the case may be orders that he be brought within the purview of this sub-rule; or
- (iv) becomes insane and is released/ discharged/ retired as a result;

the Accounts Officer shall —

- (a) if the policy has been delivered to him under sub-rule (7) (a), make over the policy to the beneficiary, if any, or if there be no beneficiary, to such person as may be legally entitled to receive it ;
- (b) if the policy has been assigned under sub-rule (7) (b), re-assign the policy in the second Form set forth in the Fourth Schedule, to such person as may be legally entitled to receive it, and shall make over the policy to such person together with a signed notice of the re-assignment addressed to the insurance company concerned.

(15) If a policy assigned under sub-rule (7) (b) matures before a subscriber is released/ is discharged/ resigns his commission/ retires/ is dismissed/ is cashiered/ is transferred to the Reserve, or if a policy on the joint lives of a subscriber and the subscriber's wife or husband assigned under the said sub-rule falls due for payment by reason of the death of such subscriber's wife or husband, the Accounts Officer shall, save as provided by sub-rule (18), proceed as follows :—

- (a) if the amount assured together with the amount of any accrued bonuses, is greater than the whole amount of the subscriptions with held under sub-rule (1) with interest thereon at the rate provided in Rule 8, the Accounts Officer shall re-assign the policy in the Form set forth in the Fifth Schedule, to the subscriber or to the subscriber and the joint assured, as the case may be, and make it over to the subscriber, who shall immediately on receipt of the policy money from the insurance company, pay to the Fund, the whole amount of the subscriptions

withheld with interest; in default, the provision of sub-rule (10) applicable to failure to deliver or assign and deliver a policy shall apply;

(b) if the amount assured together with the amount of any accrued bonuses, is less than the whole amount of the subscriptions withheld with interest, the Accounts Officer shall realise the amount assured together with any accrued bonuses and shall credit the amount so realized to the subscriber's account in the Fund.

(16) Save as provided by sub-rule (18), if a policy delivered to the Accounts Officer under sub-rule (7) (a) matures before a subscriber is released/ is discharged/ resigns his commission/ retires/ is dismissed/ is cashiered/ is transferred to the Reserve, the accounts Officer shall make over the policy to the subscriber :

PROVIDED that if the interest in the policy of the wife of the subscriber, or of his wife and children, or any of them, as expressed on the face of the policy, expires when the policy matures, the subscriber, if the policy money is paid to him by the insurance company, shall immediately on the receipt thereof pay to the Fund, either —

(a) the whole amount of the subscriptions withheld under sub-rule (1) in respect of the policy, with interest thereon at the rate provided in Rule 8; or

(b) an amount equal to the amount assured together with any accrued bonuses;

whichever is less; in default thereof, the provisions of sub-rule (10) applicable to failure to deliver or assign and deliver a policy shall apply.

(17) Should a policy, in respect of which an option under sub-rule (1) has been exercised, be permitted to lapse, the provisions of sub-rule (10) applicable to failure to deliver or assign and deliver a policy shall apply.

(18) If in respect of a policy for which an option under sub-rule (1) has been exercised, the Accounts Officer receives notice of —

(a) an assignment other than one under sub-rule (7) (b), or

(b) a charge or an encumbrance on, or

(c) an order of a Court restraining dealings with such policy or any amount realized thereon,

the Accounts Officer shall not —

(i) make over, or re-assign and make over, the policy, as the case may be, as provided in sub-rule (13), and (14), or

(ii) re-assign and make over the policy, or realize the amount assured by the policy, as provided in sub-rule (15);

but shall forthwith refer the matter to the President of the Union of Myanmar.

(19) Notwithstanding anything contained in these rules, if the Accounts Officer is satisfied that money withheld under sub-rule (1) has been utilized for a purpose other than that for which it had been withheld, the amount in question, shall, with interest at the rate provided in Rule 8, forthwith be paid by the subscriber to the Fund, or in default, be ordered to be recovered by deduction in one sum from the pay and allowances of such subscriber even if he be on leave. If the total amount to be paid be more than half the subscriber's pay and allowances, recoveries shall be made in monthly instalments of moieties of his pay and allowances.

#### Final Withdrawal of Accumulations in the Fund.

11.(1) Where a subscriber is released/ discharged or permitted to resign his commission or to retire from the service, the sum standing to his credit in the Fund shall become his property and shall be handed over to him by the Accounts Officer, on due application by such subscriber direct to the Accounts Officer; the Accounts Officer shall be the sanctioning authority. Should such an individual be permitted to rejoin service, he may opt to refund the entire amount withdrawn by him from the Fund, at the time of his release/ discharge/ retirement whereupon his account will be re-opened as if he had not been so released, discharged or had not retired.

(2) If delay in making payment under sub-rule (1) is anticipated, or in urgent cases, or when a subscriber is proceeding on ordinary leave in lieu of release leave, or on release leave or on leave preparatory to retirement, the Accounts Officer may sanction as interim payment a reasonable sum to be

determined by him.

(3) Subscribers transferred to the Reserve will be permitted to exercise the option of withdrawing the amount standing to their credit in the Fund. If recalled to duty, individuals who have exercised this option will be permitted to rejoin the Fund in the same manner and under the same conditions as if they were original subscribers.

(4) Where a subscriber is dismissed or cashiered from the service, the sum at his credit shall be paid in the manner prescribed in sub-rule (1): PROVIDED that should such a subscriber be re-instated in service, he shall if required to do so, repay to the Fund the sum paid to him, with interest thereon at the rate prescribed in Rule 8, in cash or in securities, or partly in cash and partly in securities, by instalments, or otherwise by recovery from his pay and allowances or otherwise, as may be directed by the Adjutant-General, VCSDS (Navy) or the VCSDS (Air) as the case may be.

(5) Where a subscriber is declared missing and is subsequently presumed officially as dead, or where a subscriber is declared a deserter, the sum at his credit in the Fund may, subject to the approval of the Adjutant-General, VCSDS (Navy) or VCSDS (Air) as the case may be, be disposed of in accordance with the nomination furnished by such subscriber under Rule 7, subject to the condition that the payee shall execute a bond signed by two sureties, to indemnify Government against any claims in respect of the amount in question.

(6) On the death of a subscriber, payment of the amount standing to his credit in the Fund will be made by the Accounts Officer as follows:—

1. — *When he has left a family —*

(a) if a nomination made by the subscriber in accordance with the provisions of Rule 7 in favour of a member/ members of his family subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates, shall become payable to his nominee/ nominees in the proportion specified in the nomination;

(b) if no such nomination in favour of a member/ members of the family of the subscriber subsists, or if such nomination relates

only to a part of the amount standing to his credit in the Fund the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall notwithstanding any nomination purporting to be in favour of any person/ persons other than a member/ members of his family, become payable to the members of his family in equal shares: PROVIDED that no share shall be payable to sons who have attained legal majority or daughters whose husbands are alive, if there is any member of the family other than such sons and daughters.

II. — *When he has left no family but has left dependants.* —

- (a) if a nomination made by him in accordance with the provisions of Rule 7 in favour of any dependant/ dependants subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates, shall become payable to such nominee/ nominees, in the proportion specified in the nomination;
- (b) if no such nomination subsists, or if such nomination relates only to a part of the amount standing to the subscriber's credit in the Fund, the whole amount, or the part thereof to which the nomination does not relate, as the case may be, shall, notwithstanding any nomination purporting to be in favour of any person or persons other than such dependants, become payable to one of the dependants standing highest in the following list: —
- (i) parents jointly and severally;
  - (ii) minor brothers and minor unmarried sisters, in equal shares;
  - (iii) unmarried sisters in equal shares;
  - (iv) deceased son's widows and children (other than sons who have attained a legal majority and married daughters whose husbands are alive), in equal shares;
  - (v) paternal grand-parents, jointly and severally;

(vi) deceased son's sons who have attained legal majority and daughters whose husbands are alive in equal shares.

III. — *When he has left neither family nor dependants* —

(a) if a nomination made by him in accordance with the provisions of Rule 7 in favour of any person/ persons subsists, the amount standing to his (the subscriber's) credit in the Fund or the part thereof to which the nomination relates, shall become payable to his nominee/ nominees, in the proportion specified in the nomination:

(b) if no such nomination subsists or if such nomination relates only to a part of the amount standing to the subscriber's credit in the Fund, the relevant provisions of clause (c) and of sub-clause (ii) of clause (c) of sub-section (1) of section 4 of the Provident Funds Act shall be applicable to the whole amount or the part thereof to which the nomination does not relate.

NOTE. — Any sum payable under this sub-rule to a member of a family or dependant of a subscriber vests in such member under sub-section (2) of section 3 of the Provident Funds Act.

#### **Procedure.**

12. (1) All sums paid into the Fund under these rules shall be credited in the books of the Government of the Union of Myanmar to an account named "The Defence Services Provident Fund." Sums not claimed for a period exceeding six months after the subscriber has died or was presumed dead or left the service, shall be transferred to "Deposits" at the end of the year, and treated under ordinary rules relating to deposits.

(2) The Accounts Officer will be responsible for the payment of advances and final withdrawals in the Union of Myanmar only.

(3) When paying a subscription, either by deduction from pay and allowances or in cash, the subscriber shall quote the number of his account in the Fund, which shall be communicated to him by the Accounts Officer, and which shall remain unaltered until a change is intimated by the Accounts

Officer.

(4) (a) As soon as possible after the close of each year, every subscriber shall be supplied with a statement of his account in the Fund. Every such statement shall show the opening balance as on 1<sup>st</sup> October of the year, all amounts credited or withdrawn during the year, the amount of interest credited as on 30<sup>th</sup> September of the year, and the closing balance as on that date. The Accounts Officer shall attach to the statement of account, an enquiry whether the subscriber desires to make any alteration in any nomination made by him heretofore in force, and in cases where a subscriber has made a nomination to an outsider heretofore, whether he has since acquired a family or dependants.

(b) Subscribers are required to satisfy themselves as to the correctness of the annual statements and errors should be brought to the notice of the Accounts Officer within six months from the date of receipt of such statement.

By order,

MAUNG MAUNG,

*Secretary to the Government of the Union of Myanmar.*

*Ministry of Defence.*

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FIRST SCHEDULE

[See Rule 7(1)]

*Forms of nomination*

1. When the subscriber has a family and wishes to nominate one member thereof:

I hereby nominate the person mentioned below who is a member of my family as defined in Rule 2(1) (c) of the Defence Services Provident Fund Rules to receive the amount that may stand to my credit in the Fund, in the event of my death before that amount has become payable, or having become payable has not been paid.

Name and address of nominee	Relationship with the subscriber	Age

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 195 ,  
at \_\_\_\_\_.

*Signature of subscriber,*

Two witnesses to signature —

(1) \_\_\_\_\_

(2) \_\_\_\_\_

II. When the subscriber has a family and wishes to nominate more than one member thereof:

I hereby nominate the persons mentioned below who are members of my family as defined in Rule 2(1) (c) of the Defence Services Provident Fund Rules to receive the amount that may stand to my credit in the Fund, in the event of my death before that amount has become payable, or having become payable has not been paid, and direct that the said amount shall be distributed among the said persons in the manner shown below against their names.

Names and addresses of nominees	Relationship with subscriber	Age	*Amount or share of accumulations to be paid to each



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Dated this \_\_\_\_\_ day of \_\_\_\_\_ 195 ,  
at \_\_\_\_\_

*Signature of subscriber.*

Two witnesses to signature —

(1) \_\_\_\_\_

(2) \_\_\_\_\_

\* NOTE — This column should be filled in so as to cover the whole amount that may stand to credit of the subscriber in the Fund at any time.

III. When the subscriber has no family but has dependants and wishes to nominate one dependant.

I, having no family as defined in Rule 2(1) (c) of the Defence Services Provident Fund Rules hereby nominate the person, mentioned below, who is a dependant as defined in Rule 2(1) (d) of the said Rules, to receive the amount that may stand to my credit in the Fund, in the event of my death, without having a family, before the amount has become payable, or having become payable has not been paid: —

Name and address of nominee	Relationship with the subscriber	Age

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 195 ,  
at \_\_\_\_\_

*Signature of subscriber.*

Two witnesses to signature —

(1) \_\_\_\_\_

(2) \_\_\_\_\_

IV. When the subscriber has no family but has dependants and wishes to nominate more than one dependant:

I, having no family as defined in Rule 2(1)(c) of the Defence Services Provident Fund Rules hereby nominate the persons, mentioned below, who are dependants as defined in Rule 2(1) (d) of the said Rules to receive the amount that may stand to my credit in the Fund, in the event of my death, without having a family, before that amount has become payable, or having become payable has not been paid, and direct that the said amount shall be distributed among the said persons in the manner shown below against their names.

Names and addresses of nominees	Relationship with the subscriber	Age	* Amount or share of accumulations to be paid to each

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 195 ,  
at \_\_\_\_\_

*Signature of subscriber.*

Two witnesses to signature —

(1) \_\_\_\_\_

(2) \_\_\_\_\_

\* Note — This column should be filled in so as to cover the whole amount that may stand to credit of the subscriber in the Fund at any time.

V. When the subscriber has neither a family nor dependants and wishes to nominate one person:

I, having neither a family nor dependants as defined in Rule 2(1) (c) and (d) of the Defence Services Provident Fund Rules, hereby nominate the person mentioned below to receive the amount that may stand to my credit in the Fund, in the event of my death, without having a family or dependants, before that amount has become payable, or having become payable has not been paid.

Name and address of nominee	Relationship with the subscriber	Age

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 195 ,  
at \_\_\_\_\_

*Signature of subscriber.*

Two witnesses to signature —

(1) \_\_\_\_\_

(2) \_\_\_\_\_

VI. When the subscriber has neither a family nor dependants and wishes to nominate more than one person:

I, having neither a family nor dependants as defined in Rule 2(1) (c) and (d) of the Defence Services Provident Fund Rules, hereby nominate the persons mentioned below to receive the amount that may stand at my credit in the Fund, in the event of my death, without having a family or dependants, before that amount has become payable, or having become payable has not been paid, and direct that the said amount shall be distributed among the said persons in the manner shown below against their names: —

Names and addresses of nominees	Relationship with the subscriber	Age	* Amount or share of accumulations to be paid to each

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 195  
 at \_\_\_\_\_

*Signature of subscriber.*

Two witnesses to signature —

(1) \_\_\_\_\_

(2) \_\_\_\_\_

\* NOTE — This column should be filled in so as to cover the whole amount that may stand to credit of the subscriber in the Fund at any time.

**SECOND SCHEDULE**

[See Rule 7 (4)]

*Forms of contingent notice of cancellation*

1. Where nomination is in favour of one or more members of the subscriber's family.

Without prejudice to my right under sub-rule (3) of Rule 7 of the Defence Services Provident Fund Rules to cancel the nomination made by me on \_\_\_\_\_ whenever I think fit, I hereby give notice that in the event of \_\_\_\_\_ the person \_\_\_\_\_ nominated thereunder predeceasing me, the said nomination shall \_\_\_\_\_ any of the persons \_\_\_\_\_  
 forthwith stand cancelled.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ at \_\_\_\_\_

Two witness to signature —  
(1) \_\_\_\_\_  
(2) \_\_\_\_\_

Signature of }  
subscriber. }

**II. Where nomination is in favour of one or more of the subscriber's dependants:**

Without prejudice to my right under sub-rule (3) of Rule 7 of the Defence Services Provident Fund Rules to cancel the nomination made by me on \_\_\_\_\_ whenever I think fit, I hereby give notice that in the event of \_\_\_\_\_ the person \_\_\_\_\_ nominated thereunder predeceasing me, or in the event of any of the persons \_\_\_\_\_ my hereafter acquiring a family as defined in Rule 2(1) (c) of the said rules; the said nomination shall forthwith stand cancelled.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ at \_\_\_\_\_

Signature of }  
subscriber. }

Two witnesses to signature —  
(1) \_\_\_\_\_  
(2) \_\_\_\_\_

**III. Where nomination is in favour of one or more persons who are neither members of the subscriber's family nor his dependants:**

Without prejudice to my right under sub-rule (3) of Rule 7 of the Defence Services Provident Fund Rules to cancel the nomination made by me on \_\_\_\_\_ whenever I think fit, I hereby give notice that in the event of the person / any of the persons nominated thereunder predeceasing me, or in the event of my hereafter acquiring a family as defined in Rule 2 (1) (c) of the said rules or in the event of my hereafter having dependants as defined in Rule 2(1)(d) of the said rules, the said nomination shall forthwith stand cancelled.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ at \_\_\_\_\_.

Two witnesses to signature —

- (1) \_\_\_\_\_
(2) \_\_\_\_\_

Signature of subscriber. } \_\_\_\_\_

THIRD SCHEDULE
[See Rule 10 (7) (b)]
Forms of Assignment.

I, AB, of \_\_\_\_\_ hereby assign unto the President of the Union of Myanmar the within policy of assurance as security for payment of all sums which under Rule 10 of the Defence Services Provident Fund Rules I may hereafter become liable to pay to that Fund .

I hereby certify that no prior assignment of the within policy exists.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_, at \_\_\_\_\_.

Signature of subscriber \_\_\_\_\_

One witness to signature } \_\_\_\_\_

NOTE — The assignment may be executed on the policy itself either in the subscriber's handwriting or in type, or alternatively, a typed or printed slip containing the assignment may be pasted on the blank space provided for the purpose on the policy. A typed or printed endorsement must be duly signed, and if pasted on the policy, it must be initialled across all four margins.

We, AB (the subscriber) of \_\_\_\_\_ and CD (the joint assured) of \_\_\_\_\_ in consideration of the President of the Union of Myanmar agreeing at our request to accept \*payments towards the within policy of assurance in substitution for the subscription payable by the said AB withdrawal of the sum of K \_\_\_\_\_ from the sum standing to the credit of the said AB to the Defence Services Provident Fund in the Defence Services Provident Fund for Payment of the premium of the within policy of assurance

do hereby jointly and severally assign unto the said President of the Union of Myanmar the within policy of assurance as security for payment of all sums which under Rule 10 of the Defence Services Provident Fund Rules the said AB may hereafter become liable to pay to the Fund.

We hereby certify that for assignment of the within policy exists.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_.

Signatures of { (1) Subscriber \_\_\_\_\_  
(2) Joint Assured \_\_\_\_\_

One witness to }  
both signatures } \_\_\_\_\_

NOTE — The assignment may be executed on the policy itself either in the subscriber's handwriting or in type, or alternatively, a typed or printed slip containing the assignment may be pasted on the blank space provided for the purpose on the policy. A typed or printed endorsement must be duly signed, and if pasted on the policy, it must be initialled across all four margins.

I, CD, wife of AB, and the assignee of the within policy, having, at the request of AB the assured, agreed to release my interest in the policy in favour of \_\_\_\_\_

\* Delete whichever is not required

AB in order that AB may assign the policy to the President of the Union of Myanmar who has agreed to accept payments towards the within policy of assurance in substitution for the subscriptions payable by AB to the Defence Services Provident Fund hereby at the request and by the direction of AB assign and I the said AB assign and confirm unto the President of the Union of Myanmar the within policy of assurance as security for payment of all sums which under Rule 10 of the rules of the said Fund the said AB may hereafter become liable to pay to that Fund.

We hereby certify that no prior assignment of the within policy exists.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_.

One witness to both signature } Signatures of { (1) Assignee \_\_\_\_\_  
(2) Subscriber \_\_\_\_\_

NOTE — The assignment may be executed on the policy itself either in the subscriber's handwriting or in type, or alternatively, a typed or printed slip containing the assignment may be pasted on the blank space provided for the purpose on the policy. A typed or printed endorsement must be duly signed, and if pasted on the policy, it must be initialled across all four margins.

FOURTH SCHEDULE  
[See Rule 10]

1, Form of re-assignment by the President of the Union of Myanmar under sub-rule (13) (b) of Rule 10:

All sums which have become payable by the abovenamed AB under Rule 10 of the Defence Services Provident Fund Rules having been paid and all liability for payment by him of any such sums in the future having ceased the President of the Union of Myanmar doth hereby re-assign the within policy of assurance to the said AB.  
AB and CD



Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_.

Executed by \_\_\_\_\_ Accounts Officer  
of the Fund for and on behalf of the  
President of the Union of Myanmar in  
the presence of \_\_\_\_\_

} (Signature of Accounts Officer)

( One witness who shall add his  
designation and address)

II. Form of re-assignment by the President of the Union of Myanmar  
under sub-rule (14) (b) of Rule 10:

The abovenamed AB having died on the \_\_\_\_\_ day of \_\_\_\_\_  
19\_\_\_\_, the President of the Union of Myanmar doth hereby re-assign the within  
policy of assurance to CD \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ at \_\_\_\_\_.

Executed by \_\_\_\_\_ Accounts Officer  
of the Fund for and on behalf President  
of the Union of Myanmar in the  
presence of \_\_\_\_\_

} (Signature of Accounts Officer)

( One witness who shall add his  
designation and address)

\* Fill in particulars of person legally entitled to receive the policy.

**FIFTH SCHEDULE**

[See Rule 10 (15)]

*Form of re-assignment by the President of the Union of Myanmar*

The President of the Union of Myanmar doth hereby re-assign the  
within policy to the said AB

AB and CD

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_.

Executed by \_\_\_\_\_ Accounts Officer  
of the Fund for and on behalf of the  
President of the Union of Myanmar in  
the presence of \_\_\_\_\_

} *(Signature of Accounts Officer)*

( One witness who shall add his  
designation and address)