

CHILDREN'S EDUCATION ALLOWANCE (CEA)

TERMS AND CONDITION - IN TERMS OF IEST, SHIBPUR, HOWRAH-3

GENERAL CONDITIONS

Eligibility

- a) All Central Govt. servants without any pay limit.
- b) State Govt. Servants on deputation to Central Govt.

[Admissible to any one of HUSBAND or WIFE, when both are Central Govt. Employee. If HUSBAND or WIFE is employed outside Central Govt. Services, the assistance is admissible only if spouse is not entitled to the benefit from his/her employer and a declaration to that effect is to be furnished.]

Not Eligible

- a) Persons employed on contract, ad hoc, casual and Part-time employees, person paid from contingencies (order-1)
- b) For the period treated as dies-non

CLARIFICATION OF TERMS- APPLICABLE TO

- a) CHILD- Employee's child wholly dependent on the Govt. Servant (Includes step/adopted child)

MAXIMUM NO. OF CHILD

2 (Two)- born after 31/12/1987

(If second child birth results in twins or multiple births- assistance shall be admissible to all)

(Also admissible to the first child born after failure of sterilization operation beyond two children)

AGE OF CHILD

- a) 20 years of age or till the time of passing XII class, whichever earlier.
- b) Children with disability, benefits will be applicable to 22 years of age without any minimum age.

[Reimbursement of CEA shall have no nexus with the performance of the child in his class i.e. if a child fails, CEA will not be stopped.]

RECOGNISED SCHOOL

Any school recognized by/affiliated to by Central Boards, State Boards, Madrasa and/or any other Missionaries following/ adhering to any state/Central/UT Board and following the norms & rules thereof.

CLASS (A) Classes "Nursery to XII" includes I to XII, *plus 2 classes* prior to Class I, irrespective of nomenclature.

(B) CEA permissible for initial two years of diploma/certificate from polytechnic/ITI/Engg. After passing 10th standard is reimbursable.

[Subject to condition that the Govt. Servant has not been granted CEA for child/children studies in 11th & 12th Standards.]

FEE AND OTHER ADMISSIBLE REIMBURSEMENT

A) **Fee -** paid directly to the school by parents/guardians for the items as follows:-

- (i) Tuition Fee
- (ii) Laboratory Fee
- (iii) Special fee charged for Agriculture/Electronics/Music or any other subject.
- (iv) Fee charged for practical work under work experience.
- (v) Fee paid for use of any aid or appliances.
- (vi) Fee paid as Library Fee, Games/Sports, fee for extra curriculum activities.
- (vii) Fee charged by the school for teaching through audio/visual tools.
- (viii) Dev. Fee/ Parents contribution, in lieu of tuition fees. Subject to certification that **Tuition fee** has not been claimed.

NOT ADMISSIBLE -- Fee paid for private tuitions, Fee paid to other institutions/organization other than school for music, dance, drama, karate, drawing etc.

(B) OTHER REIMBURSEMENTS (In an academic year)

- (i) One set of Text books.
- (ii) One set of Note books (*in relevance with the subjects*).
- (iii) 2 Sets of uniform (*irrespective of colour/winter/summer /PT*)
- (iv) 1 Set of school shoes (*one pair of shoes*).

(School Bag, pen/pencil and any other stationary items are not allowed)

(C) **COMPULSORY DOCUMENTS TO BE SUBMITTED WITH THE CEA BILL**

- a) Birth Certificate is essential required for those children who are admitted to 2 classes prior to Class I and Class XII.
- b) Book List is essentially required in all cases, failure of which bill will not be entertained.

CLAIM RULES, CEILING AND INCOME TAX BENEFITS:

- (A) Annual ceiling fixed for CEA/per child - Rs. 18,000/-
For children with disabilities CEA will be double - Rs. 36,000/-
- (B) Reimbursement can be claimed
 - i) Full amount subject to ceiling can be claimed in last quarter.

LAST DATE OF SUBMISSION OF THE BILLS – 20/01/2016

- (ii) All reimbursement should be made on the submission of original receipts for the whole year to ensure that the child has not dropped out of the school.

In case of misplacements, duplicate receipts duly authenticated by school authorities required.

INCOME TAX BENEFIT

Minimum (which ever less) of the following is exempted from tax :-

- a) Rs. 100/- per month per child (Max. of two child)
- b) Actual amount received as CEA for each child (Max. of two children).

Compiled as per 'Swamy's handbook for Central Govt. Staff'.