



FINANCE [Pension] DEPARTMENT

G.O.Ms.No.393, Dated 20th December 2019.

(Vihari, Markazhi-4, Thiruvalluvar Aandu-2050)

ABSTRACT

GRATUITY and G.P.F. – Procedure for issue of Digitally signed E-Authorization to make payment of original Death-cum-Retirement Gratuity (DCRG) and General Provident Fund (GPF) final payment directly by the District Treasury Officers / Sub-Treasury Officers / Pay and Accounts Officers concerned – Orders – Issued.

Read the following:-

1. G.O.Ms.No.262, Finance (Pension) Department, Dated 31-07-2018.
2. From the Accountant General (A&E), Chennai-18 D.O. Lr.No.AG(A&E)/ Pen.30/ Unit 4/ 2019-20/9026, Dated 06.05.2019.
3. Government Letter No.26243/Pension/ 2019, Finance Department, Dated 12-06-2019.
4. From the Principal Secretary/ Commissioner of the Treasuries and Accounts, Rc.No. 21538/E3/2019, Dated 09-07-2019.

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ORDER:

In the Government Order first read above, Government have issued new procedures for E-authorizations relating to all original pension / family pension and other retirement benefits to the Treasuries, Departments and Pensioners / Family Pensioner under the pilot scheme of Integrated Financial and Human Resources Management System [IFHRMS].

2. In the D.O. letter second read above, the Accountant General (A&E), Chennai has sent the proposal to revise the procedure for making payment of original Death-cum-Retirement Gratuity (DCRG) and General Provident Fund (GPF) final payment directly from the Treasuries / Pay and Accounts Office's by delinking the Drawing and Disbursing Officer's (DDOs) so as to enable the Accountant General to issue E-Authorization for all payments, thereby ensuring uniformity in issue of authorization and expeditious payment of retirement benefits to the beneficiaries.

3. In the Government letter third read above, the Principal Secretary / Commissioner of Treasuries and Accounts, Chennai has been requested to offer their remarks on the proposal of the Accountant General (A&E), Chennai. In the letter fourth read above, the Principal Secretary / Commissioner of Treasuries and Accounts, Chennai has accepted the revised procedure as proposed by the Accountant General.

4. The Government after careful consideration has decided to accept the proposal of Accountant General (A&E), Chennai to issue E-authorizations for making payment of original Death-cum-Retirement Gratuity (DCRG) and General Provident Fund (GPF) final payment to the

Treasuries / Pay and Accounts Office's delinking the Drawing and Disbursing Officers (DDOs). This will enable the Accountant General to issue E-Authorization for all payments, thereby ensuring uniformity in issue of authorization and expeditious payment of retirement benefits to the beneficiaries. Accordingly, the Government directs that the revised procedures as detailed in Annexure-I and Annexure-II shall be adopted.

(BY ORDER OF THE GOVERNOR)

S. KRISHNAN
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT

To

All Secretaries to Government.

All Departments of Secretariat.

The Legislative Assembly Secretariat, Chennai - 600 009.

The Governor's Secretariat, Raj Bhavan, Chennai - 600 022.

All Heads of Departments.

The Tamil Nadu Information Commission, No.2, Thiyagaraya Salai, Near Aalai Amman Koil, Teynampet, Chennai-600 018.

The Commissioner of Treasuries and Accounts, Nandanam, Chennai-600 035.

The Accountant General (A&E), Tamil Nadu, Chennai - 600 018

The Principal Accountant General (Audit-I), Chennai - 600 018.

The Accountant General (Audit-II), Chennai - 600 018.

The Accountant General (CAB), Chennai - 600 009.

The Registrar, High Court, Chennai - 600 104.

The Secretary, Tamil Nadu Public Service Commission, Chennai-600003.

The Commissioner, Greater Chennai Corporation. Chennai-600 002.

The Commissioner, Corporation of Madurai / Coimbatore / Tiruchirappalli / Salem / Tirunelveli / Erode / Tiruppur/ Vellore/Thoothukudi/ Thanjavur/ Dindigul / Nagercoil/ Hosur/ Avadi.

All District Collectors / District Judges / Chief Judicial Magistrates.

All Regional Joint Directors of Treasuries and Accounts Departments.

The Pension Pay Officer, Chennai-600 035.

All Treasury Officers / Sub-Treasury Officers.

All State Government owned Boards / Corporations.

Copy to:

The Finance ((OP.I)/(OP.II)/(OP.III)/(OP.Misc)/(PGC)/(PC)/(BGII)/ (GBC-BGM)/ (Public)/(Bills)) Department, Chennai-600 009.

The Secretary to Chief Minister, Chennai-600 009.

The Director of Pension, Chennai-600 035.

The Commissioner of Treasuries and Accounts, Chennai-600 035.

The Director of Local Fund Audit, Chennai - 600 035.

All Municipal Commissioners. / All Panchayat Union Commissioners.

Stock File / Spare Copies.

-/ Forwarded : By Order /-

K.S. Kamalakanan

SECTION OFFICER.

ANNEXURE-I

Procedure for issue of original Death-cum-Retirement Gratuity (DCRG) authorization as E-Authorization by the Accountant General, Chennai.

- (i) Digitally signed E-Authorization shall be authorised by the Accountant General (A&E) to the District Treasury Officers / Pay and Accounts Officers to which Drawing and Disbursing Officers (DDOs) are attached and where the Government employees is/was drawing salary. The E-Authorization is valid for one year.
- (ii) Drawing and Disbursing Officers (DDOs) shall issue a 'No Due Certificate/Due Certificate' as per the format attached to this order in Annexure-III to the District Treasury Officers / Sub-Treasury Officers / Pay and Accounts Officers concerned on or before date of retirement of the Government Servant in order to avoid payment of interest on delayed payment of DCRG which is to be paid by Government to satisfy Court directions and to avoid possible contempt, pending realisation of the same from the persons responsible.
- (iii) On receipt of E-Authorisation from the Accountant General (A&E) Office, No Due Certificate/ Due Certificate from the Drawing and Disbursing Officers (DDOs) and after duly identifying the Pensioner/Family Pensioner/Legal Heirs, District Treasury Officers / Sub-Treasury Officers / Pay and Accounts Officers concerned will prepare the bill after effecting all the dues from the gratuity and credit the Net Amount into the beneficiaries Bank Account through ECS.
- (iv) However, in the following cases, Hard copy of authorization will continue to be issued to Drawing and Disbursing Officers (DDOs) with a copy to Treasury for making arrangement for drawal and disbursement to the pensioners:-
 - (a) Honourable High Court Judges;
 - (b) Rare and urgent cases (viz.,) based on court orders;
 - (c) Pensioners who desire to draw their pension outside the State; and
 - (d) Retired Government Servants who are not eligible for pension but eligible for Service Gratuity and Retirement Gratuity.
- (v) The Accountant General (A&E) will continue to send the admissibility report and intimation of issue of E-authorisation to the Treasuries / Pay and Accounts Offices / Drawing and Disbursing Officers (DDOs) / Pension Sanctioning Authority i.e. the authority competent to sanction pension/family pension and Pensioner / Family Pensioner, for information.

ANNEXURE-II

Procedure for payment of final withdrawal amount to All India Service Officers and subscribers of General Provident Fund / Teachers Provident Fund as follows:-

- (i) Digitally signed E-Authorization shall be sent to the District Treasury Officers / Pay and Accounts Officers concerned attached to concerned Drawing and Disbursing Office (DDO). The E-Authorization is valid for six months.
- (ii) The District Treasury Officers / Sub-Treasury Officers / Pay and Accounts Officers concerned shall make arrangements for payment to the subscriber after ensuring the Certificate as per the format attached to this order in Annexure-IV from Drawing and Disbursing Office (DDO) regarding non-payment of Temporary Advance/Part Final Withdrawal (TA/PFW) after the period specified by Accountant General (AG) in the authorization.
- (iii) The Drawing and Disbursing Officers (DDO) has to furnish the certificate of Non-payment / payment of Temporary Advance/Part Final Withdrawal (TA/PFW/90%FW) to the Treasury Officer / Pay and Accounts Officer in the prescribed format as annexed to this order in Annexure-IV.
- (iv) In death cases where the amount is authorized to minor children, as per G.O.Ms.No.22, Finance (Allowance) Department, dated 18-01-2012, the Treasury Officer will draw the share due to minor by means of crossed account payee cheques in the name of minor and hand it over to the de-facto guardian with an instruction to deposit it in any scheduled bank till the minor attains legal majority.
- (v) The subscribers are requested to furnish the mobile number in Final Withdrawal (FW) application mandatorily for sending SMS regarding availability of Drawing and Disbursing Officer (DDO) cum subscriber intimation to be downloaded from the website of the Accountant General's Office.
- (vi) In case of any corrections due to change in the name of claimant, Sub-Treasury etc., the Treasury Officer will furnish Non-drawal/Non-payment certificate through mail (Address) duly citing the authorization Number, which is unique for each case, and the office of the Accountant General reference number and date along with the name of the subscriber and General Provident Fund (GPF) account number. The same procedure will be followed for the cases where there is discrepancy between last withdrawal as stated in the e-Authorisation issued by the Accountant General and the certificate furnished by the Drawing and Disbursing Officer (DDO) and also where the validity of the authorization has expired.
- (vii) After final disbursement, the Treasury Officers will send disbursement certificate in soft copy every month at the time of rendition of monthly accounts (GPF/TPF) to the Office of the Accountant General, (A&E) (FM-2 Section) in the format prescribed in Annexure-V.
- (viii) For All India Service Officers who have not registered their mobile numbers with this office (O/o Accountant General, Chennai) and in respect Honorable High Court Judges, existing procedure of issuing hard copy authorization will continue.

ANNEXURE-III

GOVERNMENT OF TAMIL NADU

Department / Office

No.

Dated:

NO DUE CERTIFICATE/ DUE CERTIFICATE¹
for payment of Death-cum-Retirement Gratuity

To
The Pay and Accounts Officer
The Treasury Officer / Sub-Treasury Officer.

Sir/Madam,

I am to forward herewith the No Due Certificate / Due Certificate of Thiru/Tmt. of this department / office as detailed below for further necessary action:-

Designation :

Date of Retirement :

2. The details of Government dues which will remain outstanding on the date of retirement of the Government employee and which need to be recovered out of the amount of death-cum-retirement gratuity and adjusted/remitted under the relevant head of account/ are indicated below:-

- (a) Balance of the house building or conveyance ... Rs.
advance including interest.
- (b) Over payment of pay and allowances including ... Rs.
leave salary
- (c) Income Tax deductible at source under the ... Rs.
ITA, 1961 (43 of 1961)
- (d) Arrears of rent and other charges pertaining ... Rs.
to occupation of Government accommodation
- (e) Dues to the local bodies or to the Staff ... Rs.
Co-operative Societies comprising of
Government servants and registered under
the Tamil Nadu Co-operative Societies Act,
1961 or to the Tamil Nadu Housing Board or
to the Corporation owned / controlled by the
State Government.
- (f) Any other assessed dues and the nature ... Rs.
thereof
- (g) The amount of gratuity to be withheld for ... Rs.
adjustment of unassessed dues, if any.

¹ It shall be the duty of every retiring Government servant to clear all Government dues before the date of his retirement. Where a retiring Government servant does not clear the Government dues and such dues as ascertainable –

- (a) an equivalent cash deposit may be taken from him; or
- (b) out of the gratuity payable to him an amount equal to that recoverable on account of ascertainable Government dues shall be deducted there from.

- (h) The maximum computed financial loss to the Government for which the Government servant is held liable, if any. ... Rs.

Total ... Rs.

The above mentioned dues shall be recovered out of death-cum-retirement gratuity before authorising its payment.

3. I am also furnish herewith the Bank Details to which payment is to be credited through E.C.S. :-

Name of the Government Employee :
/ Pensioner / Family Pensioner

(a) Bank Account No. (Single Account) :

(b) Name of the Bank :

(c) Branch with postal address :

(d) BSR Code of the branch :
[It is a 7-digit code allotted to banks by Reserve Bank of India.]

(e) MICR Code [It is a 9-digit code that helps identify a particular bank branch] :

(e) IFSC Code of the branch (IFSC is a unique eleven-digit number which is a combination of alphabets and numerals and it is used to transfer funds online.) :

4. The receipt of this letter may be acknowledged.

Yours faithfully,

Drawing and Disbursing Officer.

Note (1) Rule 60(1)(c) of TNPR, 1978 : No gratuity shall be authorised to the Government servant until the conclusion of such proceedings and issue of final orders thereon.

Note (2) First Proviso to Rule 60(1)(c) : Provided that no such gratuity, shall be withheld in respect of a Government servant, who has been permitted to retire without prejudice to the departmental or judicial proceedings pending against him, where such departmental or judicial proceedings are only for administrative lapses not involving any pecuniary loss to the Government.

Note (3) Provided further that where a Government servant, against whom a departmental or judicial proceedings involving pecuniary loss to Government is pending, is permitted to retire without prejudice to such departmental or judicial proceedings, a portion of gratuity may be authorized after deducting the maximum computed financial loss to the Government for which the Government servant is held liable, along with un-recovered Government dues if any, of such Government servants, with interest.

ANNEXURE-IV

CERTIFICATE

(To be provided by the Drawing Officer to the Treasury Officer / Pay and Accounts Officer for payment of AISPF / GPF / TPF Final Withdrawal Amount)

To
The Pay and Accounts Officer /
The Treasury Officer / Sub-Treasury Officer.

Sir/Madam,

It is certified that Temporary Advance (TP) / Part Final Withdrawal / 90% Part Final Withdrawal of Rs._____ was lastly paid to the subscriber during the month of _____.

**Signature of Drawing and
Disbursing Officer.**

The Drawing and Disbursing Officer (DDOs) should send the above said certificate to the Treasury Officer / Pay and Accounts Officer concerned on any one of the occasions, whichever is earlier –

- (1) Within a week of retirement of the subscriber, where final closure application is forwarded to AG in advance of retirement.
- (2) After one month of forwarding the final closure application to AG.
- (3) On production of DDO cum Subscriber intimation by the subscriber/claimant.

ANNEXURE-V

GOVERNMENT OF TAMIL NADU

Department / Office

No.

Dated:

G.P.F. DISBURSEMENT CERTIFICATE#
for payment of GPF/TPF/AISPF

To

The Accountant General (A&E),
Tamil Nadu, FM 2 Section,
Chennai-600 018.

Sir/Madam,

I am to forward herewith the G.P.F. Disbursement Certificate of this department / office for further necessary action.

2. The details of GPF/TPF/AISPF Final Withdrawal Payment made during the month of _____ is furnished as detailed below:-

Sl. No.	G.P.F. No. with Suffix	Subscriber Name	Amount	Authorisation No.	Head of Account
(1)	(2)	(3)	(4)	(5)	(6)

**Signature of Treasury
Officer/PAO.**

#Guidelines for furnishing the details:

- (a) The details may be provided only in respect of Final Withdrawal Payment made on the strength of authorization issued by A.G.
- (b) The authorization number printed at the right top corner may be provided.
- (c) The name of the Government employee as printed in the authorization may be mentioned.
- (d) The details of payment made during the month may be forwarded to A.G. on the following month along with monthly accounts.

- / True Copy / -

K.S. Kamala Kanam

SECTION OFFICER.