

APPENDIX – E

A GUIDE TO DRAWING AND DISBURSING OFFICERS

Introduction:

This Appendix brings to the notice of all Drawing and/or Disbursing Officers the principal requirements of Provident Fund Accounts. All the Drawing and/or Disbursing Officers are accordingly requested to peruse them carefully and observe them meticulously so as to help us maintain the Provident Fund Accounts accurately and always up-to-date as also to settle them promptly whenever so required.

I — Membership of the Fund:

(1) Ensure that nominations duly filled in, are obtained from all newly recruited temporary Government servants and forwarded to the Accounts Officer concerned well before the Government servants complete one year of service.

(2) Ensure that the statement showing the particulars of Government servants (Gazetted and non-Gazetted) who will be required to compulsorily subscribe to the Provident Fund three months hence is sent in duplicate to the Accounts Officer on the 15th of every month [as per G.I., M.F., O.M. No. F. 20 (4)-E. V. (B)/74, dated the 31st May, 1974]; watch for the return from the Accounts Officer of one copy indicating the Account Number to each of the Government servant.

(3) Maintain complete list of subscribers to each Fund and their account numbers, arranged strictly in serial order with distinct prefixes, if any.

(4) Keep the above-mentioned list up-to-date by noting additions, transfers, deaths, resignations, retirements, etc., with details against the relative entry.

(5) Note the account number in the Service Book and in the Register mentioned in Item 2 above as soon as the number is intimated by the Accounts Officer and communicate the same to the subscriber. This number should be cited in all correspondence with the Accounts Officer in respect of the subscriber's account.

II — Subscription:

(6) Remember that the amount of subscription should not be less than 6 per cent of pay including dearness pay, if any, and should be in whole rupees only.

(7) Do not allow any reduction in the rate of subscription more than once, and/or increase more than twice in the course of the year.

(8) Indicate reasons for non-recovery of subscriptions / advances in the Schedules, especially in the case of transfers indicating the office to which the subscriber has been transferred.

(9) Subscription may be suspended only on the written request of the subscriber when he is on leave carrying no leave salary, or a leave salary equal to or less than half average pay.

(10) Subscription should not be recovered during the period when the subscriber is under suspension. On reinstatement, the subscriber can, at his option, pay in one lump sum the arrears of subscription for such period.

III — Nominations:

(11) Every nomination must be carefully checked to ensure the following:—

(a) The nomination should be witnessed by two persons, whose names and full addresses should be furnished. The date of the nomination should also be noted without fail.

(b) When the subscriber has a family, the nomination should be made only in favour of one or more members of the family, as defined in the Provident Fund Rules.

(c) A subscriber who has no family, must state in the appropriate column of the nomination that it will become invalid in the event of his acquiring a family.

(d) Death of the subscriber should not be specified as a contingency on the happening of which the nomination shall become invalid. It may be noted that the nomination is made expressly for the purpose of disposal of the PF money on the death of the subscriber. If the nomination is to become invalid in the event of his death, no purpose is served by making the nomination.

IV — Preparation of Provident Fund Schedules:

(12) Prepare the schedules of recoveries strictly in serial order in printed or cyclostyled forms if the total number of subscribers exceeds 50. Ensure that there is a supporting schedule for every deduction made.

(13) Prepare separate schedules in respect of subscribers having different departmental prefixes.

(14) Ensure that reasons for non-recovery as well as particulars of additions, if any, such as “come on transfer, from (name of office) new subscriber, etc.,” are furnished against the concerned item in the Remarks column.

(15) Furnish full details of the name of the subscriber, account number, subscription/refund of advance in respect of G.P.F. items, if any, in the Schedules of Unclassified (Miscellaneous) Receipts/Payments.

(16) Agree the total of the monthly Schedules with the total deductions made from all the bills and with the amount noted in the Cash Accounts/Account Current/Primary Abstracts, as the case may be.

(17) Furnish Schedules of the debits to the Fund separately for Group ‘D’ and other than Group ‘D’ subscribers and ensure that they agree with the respective amount as per the bills and the cash account, etc.

(18) Ensure that the prescribed certificate as per important instruction printed on Form TR 56 is furnished on the Schedules.

(19) Ensure that the account numbers are noted in the Remarks column of the pay bills.

V — Temporary Advances, Final Withdrawals and Final Payments:

(A) Advances:

(20) Ensure that the advance is applied for in the prescribed Form, is covered by the rules and is sanctioned by appropriate authority.

(21) Attach a certified copy of the sanction to the voucher.

(22) Note the details of advances granted in the Retrenchment Register to ensure proper recoveries.

(23) Note that the advance is to be recovered in not more than 24 instalments unless the amount sanctioned exceeds three months' pay of the subscriber.

(24) Remember that when the balance of an advance is sought to be converted into a final withdrawal no recovery of advance should be effected from the date on which the application for such conversion is forwarded to the sanctioning authority.

(B) Final Withdrawals/Final Payments:

(25) Ensure that the final withdrawal/final payment is applied for in the prescribed form.

(26) Ensure in the case of final withdrawals—

(a) That the purpose for which it is required is covered by rules, and the amount required is admissible within the rules.

(b) That the subscriber has completed the prescribed minimum years of service/or he is to retire within ten years from the date of application.

(c) That not more than one withdrawal is allowed for one and the same purpose and both advance and withdrawal are not allowed for the same purpose at the same time.

(27) Obtain applications duly filled in by the subscribers/claimants nominees for claiming final payment of balances as soon as events like retirement, dismissal, resignation or death, etc., necessitating such payments occur.

(28) Ascertain from the Accounts Officer the details of nominees in the case of death of a subscriber. In case no nomination subsists, payments can be made only to such persons as may be authorized to receive payment under the rules of the Fund.

(29) See that the applications for final payments are complete in all respects and furnish the following information/documents to the Accounts Officer along with the application:—

- (a) Correct account number.
 - (b) Details of last fund deduction.
 - (c) Certificate of advances/withdrawals taken from the Fund during the last twelve months.
 - (d)
 - (i) Identification papers
 - (ii) Indemnity Bond
 - (iii) Succession Certificate
 - (iv) Guardianship Certificate
- } wherever necessary.

(30) Note that no final payment should be paid without an authority from the Accounts Officer. No authority is required for withdrawals.

(31) Verify before payment the signature on the authorities issued by the Accounts Officer with the specimen available in the office, so as to guard against fraudulent authorizations.

(32) Ensure identification of the payee before payment.

(33) Note that final payment of balances should be made only on personal receipt of the subscriber or, if he is absent from India, on that of his duly authorized agent.

(34) Return the authority to the Accounts Officer, if it is not paid within the period specified therein, indicating the reasons for non-payment.

(35) Forward the vouchers containing payee's acquittance to the Accounts Officer with the letter of authority in original issued by him, in the case of final withdrawal/payments.

VI — Transfer of General Provident Fund Accounts:

(36) Ensure that the rate of subscription, refund of advances, balance of advances and PF Account Number, are correctly noted in the LPC in the case of transfer of a subscriber.

(37) Prepare every month the statement of inward and outward transfers of subscribers and send it direct to the Accounts Officer.

(38) On transfer to a new station, communicate the following information to the old Accounts Officer as well as the new Accounts Officer:—

(a) the Provident Fund Account Number at the previous Accounts Office;

(b) whether the subscriber has been transferred on a regular basis or on a purely temporary basis;

(c) whether there is a likelihood of re-transfer to the old office or transfer to a different office within, say, 6 months; and

(d) a statement showing the fund deductions (if any, which have already been made since joining the new office), the particulars of the pay bills

from which deducted, the treasury voucher number, etc. (to be furnished to the new Accounts Officer);

(e) along with the above information, please request the new Accounts Officer to secure the transfer of GPF Account from the old Accounts Officer [unless the transfer is temporary or the answer to (c) above is in the affirmative].

VII — Accounts of Group 'D' promoted to Group 'C':

(39) Note that accounts of Group 'D' officials are kept by the departmental Officer.

(40) Do not transfer the accounts of Group 'D' officials to "other than Group 'D' " when the promotion to Group 'C' is only for a short period.

(41) Ensure that recovery under "other than Group 'D' " is made invariably on completion of one year's continuous service in Group 'C' cadre.

(42) Communicate sufficiently early with the Accounts Officer, in the case mentioned above, sending the usual nomination and particulars of amount at credit, for allotting an Account Number and for transferring the balance to the new account.

(43) Prepare separate schedule for the payment of accounts of Group 'D' and "other than Group 'D' "

VIII — Periodical watch over P.F. Accounts:

(44) Ensure that the acceptance or otherwise of the amounts shown in the Accounts Slips are received from the subscribers promptly and send a consolidated intimation of acceptances within three months from the date of receipt of Annual Accounts Statement.

(45) In case the Accounts Slips cannot be delivered owing to the whereabouts of the subscriber being not known, or for some other reasons, return Accounts Slips to the Accounts Officers, detailing the reasons.

(46) Forward promptly the representation, if any, from the subscriber about discrepancies in the Annual Accounts Statements, giving details of recoveries of subscription/withdrawal to enable the Accounts Officer to investigate the same.

(47) Investigate fully and take action to avoid recurrence of any omission or irregularity brought to your notice quarterly by the Accounts Officer.