



**O/o The Principal Accountant General
(A&E) – II, Maharashtra, Nagpur**

Welcome

G.P.F. WING

G.P.F. Accounts of State Govt. officials (Other than Class – IV) maintained in O/o PAG (A&E)-I, Mumbai and PAG (A&E)-II, Nagpur as per geographical distribution.

PAG (A&E)-I, Mumbai

Western Maharashtra, Konkan and Khandesh region. The GPF Series is suffixed with MH.

PAG (A&E)-II, Nagpur

Vidarbha and Marathwada regions. The GPF Series is suffixed with BN.

Admission to GPF

As per Govt. Of Maharashtra Notification dated 31st October, 2005, All the Govt. Officials appointed on or before 31st October, 2005 are eligible for General Provident Fund.

The officials who are promoted to Class – III / transferred to State Services after 31st October, 2005 are also eligible for entry into General Provident Fund.

Admission to GPF

For admission to GPF :

- Send letter to Sr. Accounts Officer/ EDP (Fund) mentioning the Date of Birth, Date of Appointment/ Promotion, Date of Retirement, Basic Pay, Sevarth ID, Head of Account from which the Salary is drawn and Mobile number of the subscriber.
- The information may be sent in Form 71, Form 72.
- The last 5 years Statement of Class-IV GPF Account maintained by the Department may also be sent with the application for transfer of balance of Class-IV GPF Account to Class-III GPF Account.

Rate of Subscription

- As per Rule 8 (1)(a),(b) and (c) of Mah. GPF Rules, 1998, the amount of subscription shall be fixed by the subscriber himself subject to following conditions :
 - ✓ It shall be expressed in whole rupees.
 - ✓ It may be any sum so expressed not less than 6 percent of his emoluments and not more than his total emoluments.
 - ✓ As per Rule 8 (2) of Mah. GPF Rules, 1998 the emoluments of subscriber means the emoluments of the subscriber on the 31st March of the preceding year.

Rate of Subscription

- ✓ As per Rule 8 (4) of Mah. GPF Rules, 1998, the amount of subscription so fixed can be Reduced Ones and Twice Increased during course of the year. (ROTI)
- ✓ As per Note 1 below Rule 29, subscriber due to retire on superannuation shall be exempted from making any subscription to the Fund during last 3 months of his service.
- ✓ **The discontinuation of subscription is compulsory.**

Amendment to Rule 8 of Maharashtra GPF Rules, 1998

- Government of Maharashtra, General Administration Department vide Gazette Notification dated 18th April, 2023 has amended Rule 8.
- Accordingly, in Rule 8 of the principal Rules –
- (1) In sub-rule (1), in clause (b), after the existing proviso, the following proviso shall be added namely – “Provided further that, the sum of monthly subscriptions together with the amount of arrear subscription deposited in a financial year shall not exceed the threshold limit referred to in sub-clause (i) of clause (c) of the Explanation below sub-rule (2) of Rule 9D of the Income Tax Rules, 1962.
- At present, the threshold limit of subscription including arrear of subscription during a financial year is Rs.5,00,000/- per annum.

Posting of monthly Credits / Debits

- In order to arrest the accretion of Missing Credits / Un-posted Credits, the DDOs shall ensure that the correct name, Series / GPF Account Number is mentioned in the Schedule.
- The month for which the subscription pertains shall be mentioned correctly in the schedule.
- In case the schedule includes subscriptions for more than one month, the months for which the deduction is made shall be mentioned in the schedule.
- The category of arrears viz. 7th Pay Commission Arrears with instalment number or other category, if any, shall be correctly mentioned in the schedule.
- The subscription / refund to be correctly classified as All India Service, Class – III or Class – IV

Clearance of Missing Credits / Debits

- In case of any credit not being posted in the subscribers' account, the complete details viz. Voucher Number, date, amount of GPF in the voucher along with the copy of the schedule be sent to this office.
- In case, if any Debit is not posted in the GPF Account, the details thereof viz. Voucher number, date along with the copy of the Voucher be sent to this office.
- Timely action for settlement of Missing Credits/ Debits shall help this office in settlement of GPF Final Payment cases in time and without withholding any amount.

Digital Services

With the aim to provide better services to the stakeholders, the following information is uploaded on this office website <https://cag.gov.in/ae/nagpur/en>

- ❖ View GPF balances as on date.
- ❖ Clearance of Missing Credits/Debits online.
- ❖ Annual GPF Account Slips for last five years.
- ❖ SMS alerts to registered subscribers for monthly credits, debits, receipt of final payment application and authorization thereof.

Registration of Mobile Numbers

- As per Govt. of Maharashtra Finance Department GR dated 15th May, 2019, the registration of Mobile Numbers is mandatory.
- This office is providing the SMS alert facility to all subscribers who have registered their mobile numbers. The information as below is provided to the subscribers through SMS :
 - Posting of monthly Credit/Debit,
 - Receipt of GPF final payment application
 - Authorisation of GPF final payment.

Registration of Mobile Number

The subscribers can avail the services of SMS alert by registering their Mobile Number with this office. To register the Mobile Number :

- Send Email on <fm.mh2.ae@cag.gov.in> along with the Series, GPF Account Number and Sevaarth ID
OR
- Send letter to Sr. Accounts Officer/ FM mentioning the Series , GPF Account Number and Sevaarth ID.

Annual GPF Account Statements

- As per Govt. of Mah., GR dated 11th June 2020, the system of printing and dispatch of GPF Slips has been dispensed with from 2019-20.
- The annual Account Statements for the year 2024-25 are uploaded on the Sevaarth Portal of Govt. of Maharashtra on 4th July, 2025 as per GR dated 24th September 2020.

Check List for GPF : Final Payment Applications

- The Final Payment application duly completed in all respect should be sent to A.G. office at least 3 months prior to date of retirement.
- The GPF subscription should be stopped prior to 3 months from date of retirement.
- For example, for subscriber retiring on 31st December, the last deduction of GPF should be made from the salary of September and no deduction shall be made from the salary of October.

Contd...

- The Final payment application is duly signed by the DDO/competent authority.
- The application is signed by the subscriber / claimant.
- DDO is the competent authority to sign and forward the FP application.
- In case the subscriber himself is DDO, the FP application should be signed and forwarded by his next higher authority.

FP Application – Details of Advances and Subscription

- DDO to ensure that no advance (NRA or ORA) is sanctioned and paid to the subscriber after FP application is forwarded.
- Details of all advances (NRA and ORA) sanctioned and paid during last 12 months prior to date of retirement shall be mentioned in FP application.
- Last Fund Deduction mentioned in the application with all details such as Treasury Voucher No., Date and rate of subscription.

Application for GPF Final Payment

- The GPF Final Payment shall be forwarded in duplicate in Form 'A' / Form 'B' or Form 'C'.
- Form 'A' – For subscribers who have already retired.
- Form 'B' – For subscribers who are yet to retire.
- Form 'C' – In case of death of the subscriber the form duly filled by the claimant.

Return / Part Payment Cases :

Below are some instances where the GPF Final Payment case is Returned / Partly authorised:

- The GPF final payment application is not signed by the subscriber/ claimant and/ or the DDO/ competent authority.
- There is suspected debit in the subscriber's account.
- There is change in refund in the subscriber's account without corresponding debit.
- Abnormal credit/ Excess installment of 6th & 7th Pay Commission Arrear posted in subscriber's account.

Settlement of Return / Part Payment Cases

- On the queries raised by this office, DDOs shall send the compliance along with the documents called for so that the Return Cases and Part Payment cases are settled.
- The case can be finally settled on receipt of compliance from the Department.

Dormant Accounts

- Accounts where there are no transactions during last 3 years.
- The probable reasons for account being dormant are -
- The subscriber is under suspension.
- The subscriber is absconding.
- The subscriber is on Leave without pay for long duration of more than 3 years.
- The subscriber retired/died but his/her application for final payment not sent to A.G. office.

e-GPF

- Digitally signed GPF final payment authorities are being issued to DDOs and Treasuries. Wherein, DDOs can generate the bill online through “Bill Portal”.
- Intimation of issue of digital authorities are being sent to subscriber through SMS.
- This office receives e-Application for GPF final payment proposal from DDOs.

According to the Maharashtra Government GR dated 18/06/25 e-GPF project will be implemented across all districts in the state of Maharashtra with effect from 15th May, 2025.

GPF Help Desk

DDOs or subscribers can seek guidance or register their queries by sending email on

gpfhelpdesk.mh2.ae@cag.gov.in

- Queries raised by DDOs will be addressed and reply will be sent within 7 working days.
- Queries raised by subscribers will be addressed and reply will be sent within 10 working days.

GPF Information Links

- **The subscribers / DDOs can refer to the following links to get GPF related information.**
- **GPF GUIDELINES :**
- <https://cag.gov.in/ae/nagpur/en/page-ae-nagpur-gpfguidelines>
- **MAINTENANCE OF GPF ACCOUNTS :**
- <https://cag.gov.in/uploads/media/Maintenance-of-GPF-Account-20200608171913.pdf>

GPF Links

- **VIEWING / DOWNLOADING NEW ACCOUNT OPENING FORM :**
- <https://cag.gov.in/ae/nagpur/en/page-ae-nagpur-gpf-account-opening-form>
- **VIEWING / DOWNLOADING GPF MANUAL :**
- <https://cag.gov.in/uploads/media/GPF-manual-20200608173314.pdf>

GPF Links....

- **ELIGIBILITY TO JOIN FUND :**
- <https://cag.gov.in/ae/nagpur/en/page-ae-nagpur-eligibility-to-join-the-fund>
- **INFORMATION REGARDING GPF SUBSCRIPTION :**
- <https://cag.gov.in/ae/nagpur/en/page-ae-nagpur-gpf-subscription>
- **DOs AND DONTs FOR GPF :**
- <https://cag.gov.in/uploads/media/Dos-Donts-for-gpf-20200609153802.pdf>



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