

CHAPTER - 14

MISCELLANEOUS

14.01. Review of Balance

A statement showing the balances as per Balance Compilation and the Ledger balance should be furnished to Book section for incorporation in the Review of Balances as soon as the March final accounts are closed and not later than 30th June of each year. Year-wise analysis of the difference should be furnished in this statement mentioning therein the action taken to adjust the difference. A certificate to the effect that the account statements of all subscribers have been sent should also be furnished. Corrections necessitated by supplemental or Journal entries should also be furnished to Book section as soon as the Supplemental accounts and Journal entries are closed.

14.02. Annual report

Paragraph 11.2 of MSO (A&E) Vol.I provides that an Annual Report on the Review of Balances should be sent to Hqrs office by the 15th of December each year. GPF sections/FMI should furnish the required data to Book section for the preparation of this report. A follow up report of any subsequent clearance/reconciliation which may affect the balances should also be sent to Hqrs office by the 15th of July of the second following year. For example, the main report to end of March 2001 will be sent on 15.12.2001 and the follow up report will be sent on 15.07.2002.

14.03. Budget Estimates

FMI section should furnish figures for the Budget and Revised Estimates to Book Section by 15th November each year in respect of the receipts and charges under the following:

- (a) General Provident Fund (Tamil Nadu) and AISPF
- (b) Unclaimed Deposits (Provident Fund)
- (c) 2049 Interest payments and
- (d) Suspense Accounts - Provident Fund Suspense.

The estimates for the receipts and charges (under GPF) are based on the trend of the actuals for the four months of the current year and the last eight months of the previous year. The estimates for unclaimed deposits are based on the actuals for the first four months and anticipated deposits for the remaining eight months of the year.

In framing the estimates for interest, actuals of subscription for the first four months of the current year are multiplied by three, actuals of withdrawal for the first four months and probable for the remainder of the year are deducted therefrom and interest on the difference and that on the opening balance of the year are calculated at the rate

prevalent during the current year. The figure thus arrived is taken as the estimate of the next year.

Estimates for “Provident Fund Suspense” are based on the actuals for three months during the current year and for nine months during previous year.

14.04. Filing of schedules and vouchers

a) Schedules

After completion of the posting and preparation of Master Cards the schedules should be handed over to the Librarian duly labelled. All subsequent references to the Schedules should be made at the library and they should not be taken out of the library. When they are required for attestation of the credits while authorising final withdrawals, the SA should go to the library, collect the relevant schedules and keep the cards and schedules ready in the library where the AAO/SO concerned should attest the postings.

b) Vouchers

Immediately after completion of posting and preparation of master cards, vouchers shall be filed as indicated below:

- a) FW vouchers should be kept in the file in which FW application, LCs, authorisation etc. are kept;
- b) Other vouchers should be handed over to the Old Record Sections duly labeled.

(Authority: Hqrs letter No. 3238-Tech. Admn.II/294-66 dated 15.10.66 Filed in Fds. I/GI/9-16-66-67)

The documents should be handed over to the Library/Old Records within fifteen days after the completion of the posting and preparation of Master Cards. For this purpose a programme should be drawn up by FM.I Section and got approved by DAG (Funds). The due dates should be noted in their calendar of returns and the completion of the work on those dates watched.

14.05. Periods of preservation of records

The periods of preservation of records are specified in Chapter XI of the Manual of Standing Orders (Admn.) Vol. I and in the Manual of General Procedure. The periods in respect of some of the important records are as below:

a) Vouchers other than FW vouchers .. 6 years

b) Schedules

- (i) Three years where the work of agreement of balances is complete and is not in arrears;
- (ii) Beyond 3 years and up to the period for which the work of agreement of balances has not been completed.

(Authority: Hqrs letter No. 263-TA II/260-80 dated 4.3.81 filed in AG I/FM I/I/9-9/81-82/21 dated 1.5.81.)

c) Adjustment registers

Adjustment registers should be preserved for six years. After that the register should be transferred to the library for permanent custody. GPF sections should get the registers bound wherever necessary and keep them in safe custody for reference later. These orders may be noted in the Section Officer's Note Book.

(Authority: FM I/I/9-51/88-89/129 dated 3.2.89.)

d) Files containing closed ledger cards (after bringing balance to 'NIL') with vouchers and other final payment papers

- i) Payment made to minors .. 25 years
- ii) Payment made to others not according to nomination .. 25 years
- iii) Payment made to other than minors according to nomination .. 3 years
- iv) Payment made to subscribers .. 3 years

(Authority: Hqrs letter No. 3238 Tech. Admn.II/294-66 dated 15.10.66 - Fds.I/GI/9-16/66-67)

e) The debit vouchers relating to final payment should, after posting in the ledger and review by AAO/SO be filed in the separate file opened for each case of final payment. The disbursement certificate should also be kept in that file along with any stamped receipt received separately. At the end of the year, cases which are finally settled should be sorted out according to the periods of preservation noted in subpara (d) above in closed cases and sent to old records with the year of destruction promptly marked under the signature of the B.O. in charge.

[HQrs. Lr. no. 103-TA II dt 28.2.70]

14.06. *Correspondence files*

The files in the sections should be given File Numbers according to the subject matter of the correspondence as shown below:

<u>File No.</u>	<u>Subject</u>
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1. General Procedure and Rules

2. Eligibility and admission of members to the Fund
3. Temporary advances
4. Final payment made to minors - whether in accordance with declaration or not and final payment made to other than minors not in accordance with nominations
5. Final payment made to other than minors in accordance with the nominations and final payment made to subscribers themselves
6. Annual account of subscribers and references thereon
7. Forms
8. Miscellaneous

All correspondence relating to the final payment of each subscriber should be cased together and given a number under file No.4 and 5 as the case may be.

In cases where the final payment relating to a subscriber falls partly under File No.4 and partly File No.5 e.g. payment made partly to a major nominee and partly made on behalf of a minor nominee, the correspondence should be included in File No.4 and preserved for 30 years.

14.07. Weeding out of closed Ledger cards, nominations etc.

a) Ledger cards

All Ledger cards where there are no transactions for the past 7 years or more (dormant accounts) should be weeded out (FM I/9-9/83-84/88 dated 1.8.83). The following procedure has been laid down by HQrs. Office for weeding of closed ledger cards, nominations, etc., relating to final payments of GPF:

1. The entries showing the periods of retention with the requisite details should be made at the top of the cards at the time of putting up authorisations for final payments and initialed by the Branch Officer at the time of passing the authorisation.
2. In the case of subscribers who receive the payments themselves, both the vouchers and nominations should be filed along with the cards.
3. In the case of deceased subscribers only the vouchers should be filed with the cards.
4. The files in which ledger cards with the vouchers and nominations are thus filed should be kept arranged department-wise in separate pads in a separate almirah under lock and key in the personal custody of the Branch Officer. A register in the following form should also be maintained for entering the details of files deposited monthly in the almirah:

SlNo	Month of payment	A/c No.	Name	Initials of BO	Remarks
1	2	3	4	5	6

Separate pages should be allotted in this register for different departments noted in the index. Entries in this register should be made when keeping the files in the Branch Officer's custody. The due date for completion of this item of work is the 15th of each month and this date should be entered in the sectional calendar of returns.

The register will also be kept in the almirah. These files will be taken on requisition and restored in the almirah as soon as the work is over.

b) Nominations

The names and account numbers of deceased subscribers should be entered in a register over the initials of the BO when extracts are taken from the nominations when the cases are first started. Form of the register is given below:

SINo	Name	A/c No	Date on which Extract of Nomination is taken	Initials of SA	Initials of BO
1	2	3	4	5	6

The register should be kept in the almirah containing the nominations. Following guidelines are given for information and compliance:

- (i) Nominations in respect of closed cases where the payments have been authorised to subscribers may be removed from the guard file and kept in separate case covers for destruction (after three years);
- (ii) Nominations relating to cases in which amounts of FW are authorised to nominees other than minors should also be kept in separate case covers and the same may be destroyed after 3 years;
- (iii) Nominations relating to accounts where final payments are made to minors according to nominations or in any other manner may be removed from the guard file and kept in separate case covers and preserved for 25 years.

GPF sections should strictly observe the above procedure so that closed nominations may be excluded from the purview of verification by the Officer nominated for this purpose by the AG.

(Authority: FM I/I/9-56/1987-88/100 dt.14.12.87)

14.08. Review of cases in BOs' custody

All the files and cases in the BOs' custody should be reviewed annually on the 1st of October and records due for destruction taken and listed and sent to the Old Record Section for destruction. All the relevant ledger cards of the concerned subscribers should also be destroyed simultaneously.

(Office Order dt. 14.5.49 Fds. Case 9-2/48-49.)

14.09. Stationery

Tamil Nadu Government bears the cost of all pre printed continuous stationery items, account slip and admission forms etc. for EDP Funds Wing of this office.

{ Authority } (GO RT No 879 Finance (Allowances Dept.dated 27-10-02)

a) Indent

FM section will prepare an annual indent of the forms required for the Group by the 1st of July for transmission to the Superintendent, Government Press, Chennai. The indent should be complete in every respect, full consideration being given to economy, past consumption, stock on hand and the estimated annual requirement of the Group.

b) Account of forms

As soon as the forms are received from the Government Press, they should be brought to account in the register and the entries initialed by the Librarian in the remarks column of the register in token of check. An account of the receipts and issues of forms should be maintained by the Librarian in the following form:

Receipt

Date and invoice	Number	Balance
1	2	3

Issues

Date	Number	Section	Initials	Balance	Remarks
1	2	3	4	5	6

The forms should be issued only on requisitions approved by the AAO/SO of GPF sections and the requisitions should be filed by the Librarian. The same procedure may be followed in respect of computer stationery also.

c) Rubber stamps

. Indents for the rubber stamps should be prepared by FM section in triplicate accompanied by clear drawing or impressions of exact size, wording and design of the stamps and supplemented by instructions, if any. Stationery section will arrange to get the rubber stamps made locally and supply them after requirement

14.10. Report on obsolete forms

FM section will, from time to time, bring to the notice of the BO, in consultation with the Librarian about the stock of obsolete, deleted or revised forms so that necessary steps may be taken to dispose of such and to revise/correct the list of forms.

14.11. Consultation with Law officers

Following agreement has been reached between the Tamil Nadu Government and the Government of India:

As the State Law Officers are not bound to advise Departments of Union Government and have agreed to pay fees for any advisory work done by them when such work is not casual or unsubstantial. However, Tamil Nadu Government has not cancelled the existing provisions in the standing orders requiring State Law Officers to transact Government business of all kinds and in all departments whether such departments are under the Union or under any State Government.

(GO No. 409 Home dated 1.2.46 T.M. Case 15-46/ 45-46)

The advice that we seek of the Government Solicitor in connection with intricate cases of final withdrawal of Provident Fund should be treated as casual or unsubstantial and will not give rise to any claim of fees by such officers from the Union Government.

(AG's Orders in the case cited)

14.12. Register of corrections to the PF Manual

Instructions and decisions of a permanent nature relating to the Provident Funds should be incorporated in this Manual with full reference to the number and date of the letter, the case, etc. The correction book will be in the custody of FMI section. AAO/SO of FMI will be responsible for maintaining the Manual up to date. The AAOs/SOs of GPF sections will bring to the notice of the FM, orders and decisions which are to be incorporated in the Manual.

The corrections proposed for inclusion in the Manual should be got approved by AG . After approval, a typed copy of the correction should be pasted in the correction book. The book should be closed and submitted to the Group Officer on the 5th of February, May, August and November.

(AG's orders dated 18.1.60 TM Case 12-10/59-60)

14.13. Staff requirements for the Group

While preparing staff proposals for Funds Branch, the following instructions should be followed.

1. Posts justified by statistics should be shown separately from those required adhoc (i.e. not supported by statistics and Standard rates)

2. The standard rates of staff requirement prescribed by Hqrs office from time to time should be adopted while computing staff requirements.

3. For the purpose of staff proposals for the Revised Estimates of the year and the Budget Estimates of the next, the requirements should be worked out by taking the number of live PF Accounts as on the 31st of March.

4. For additional posts, the requirement should be worked out on the basis of the actual number of live accounts of the date the proposal is made out.

5. The following categories of accounts have also to be treated as live accounts for calculating the staff requirements:

(a) Accounts where no transactions have appeared for a subscriber who has been admitted to the fund and allotted account number.

(b) Accounts without any transaction for the past few years and the balance of which cannot be transferred to Deposits.

(c) Accounts indicating minus balances due to overdrawal, wrong posting etc.

(d) Accounts in respect of which residuary amounts are to be authorised/transferred.

(Authority: Hqrs letter No. 427-BRS/196-66 dated 21.3.67 - IAD case No.3-5/57-67/Colln. 6 and Hqrs circular letter No. 1795-TA II/305-69 dated 28.9.70/13.10.70 filed in FM/9-1/64-71)

14.14. Register of small balances and minus balances

With a view to ensure that prompt and regular action is taken for the clearance of the Small Balances and Minus Balances in the PF Accounts, each GPF Section should maintain separate registers one for Small Balances and the other for Minus Balances cases in the form given in Annexure 14.14.

These registers should be closed and submitted to the Branch Officer on the 5th of each month with an abstract showing the opening balance, additions and clearance during the month of the closing balance. The registers should be reviewed by FMI Section

quarterly and a report submitted to the Group Officer on the 15th of May, August, November and February.

(Authority: OO No. Fds. I/Genl/9-24/66-67/465 dt.16.3.1967; OO No. FM I/9-24/66-72/Genl.I/11 dt.30.7.197; OO No. FM II/Genl.II/9-37/80-81/80 dt.26.12.80 - Filed in FM I/I/9-9/1986-87.)

14.15. Register of Statistics

Each GPF section should maintain a Register of Statistics in the Form prescribed in Annexure 14.15. The Register should be closed and submitted to Branch Officer on the 25th of every month. The Register should also be sent on the last day of April, July, October and January to FMI section for review and submission of the Register with the review report to the Group Officer.

(Authority: Para 715 of MGP - Sr.DAG's orders dated 5.1.72 on IAD Note dated 3.1.72 extract in File FM/9-40/71-72)

14.16. Subscriber Grievances cell.

Based on guidelines given by Hqrs. Office in D.O. Ir. no. 1468. C./99/ Grievance cell/ Gr II dt. 25-5-99, a subscriber grievance cell has been formed for effective and speedy settlement of complaints. The cell functions under FM II and is under the direct control of A.G. (see also para 8.34)

All complaints pertaining to PF received from Hqrs. Office or addressed to AG/ DAG will be routed through the PAs of those officers and diarised in the complaint register being maintained in the cell. Requests regarding issue of duplicate account slips will be dealt with by the cell directly. Regarding complaints such as missing credits/FW/ RB/ Admission etc., the complaint should be cleared by the cell by taking up the matter with the concerned section. A monthly report on the redressal of public grievances should be submitted to A.G. by the cell through the Group officer and a quarterly report should be sent to Hqrs. Regarding action taken on the complaints.

[FMI/I/9-9/99-2000/8 dt. 3-6-99]

14.17. Standard form of covering letter for forwarding FW applications.

At the instance of our office, Government of Tamil Nadu have prescribed a standard form of covering letter vide G.O. cited below, which should accompany all FW applications forwarded by the department. A specimen of the form is given in Annexure 14.17. The GPF sections should ensure that FW applications are received along with this covering letter duly enclosing all the items listed as enclosure.

(G.O. Ms. 1331 Fin (All I) dt. 19-12-89)

The format for application for final close of General Provident Fund accounts, prescribed by Government of Tamil Nadu, is given as appendix “H” of GPF (TN) Rules

14.18 Register of Dormant Accounts

A report on Dormant Accounts in GPF is to be taken by EDP and given to all GPF sections every year immediately after the despatch of annual account slips. The report should be prepared suffix –wise, treasury-wise, section-wise, and DDO-wise. Each section will update the register of Dormant Accounts by entering these items unit-wise. If the dormant accounts relate to closed cases, such cases should be reported to the concerned SCO to strike Nil balance. In all other cases, correspondence should be initiated with the DDOs concerned and follow up action taken for eventual clearance. The Register of Dormant Accounts should be closed monthly and submitted to B.O on the 5th of every month.

(FM.1/IV/Dormant/2000-2001/60 dated 9-11-2000)

Note: Accounts in which transactions have not appeared for three consecutive years are considered ‘dormant’.

14.19 Performance Indicators in GPF Maintenance – Quarterly Assessment by Headquarters

Headquarters in their Circular Lr.No. 192-A C-II/207-2003-I dated 02.04.2003 have proposed certain parameters for grading the performance of GPF and Pension Groups in A & E Offices and subsequently vide their Letter No. 312-A C-II/207-2003-III dated 17.06.2004, have prescribed revised parameters to compute the performance of the field offices in regard to disposal of GPF cases in terms of numerical indicators by adopting certain uniform and consistent criteria which are applicable to the reports beginning from the quarter ending 30.06.2004. As per the parameters fixed by Headquarters, the following are the points for each items of work in GPF Group:

(a) Performance Segments and points in respect of GPF Maintenance:

<u>Item No.</u>	<u>Work/Performance Segments</u>	<u>Points</u>
1.1	Authorisation of final payment cases	30
1.2	Disposal of Residual Balance cases	10
1.3	Non-accumulation of final payment cases	10
1.4	Clearance of unposted debits	10
1.5	Clearance of unposted credits	10
1.6	Posting efficiency	10
1.7	Non-accumulation of unposted credits	05
1.8	Non-accumulation of unposted debits	05
1.9	Clearance of missing credits	05
1.10	Clearance of missing debits	05
	Total	100

(b) Formula adopted for each Performance Segment

Item No.	Segment	Formula
1.1.	Authorisation of final payment cases (30 points)	% of F.P cases authorised to the total final payment cases (OB of final payment – cases + fresh receipts) and the result weighed to 30 points
1.2	Disposal of residual balance cases (10 points)	% of RB cases authorised to total RB cases (OB of Residual Balance cases + receipts) weighed to 10 points
1.3	Non-accumulation of final payment cases (10 points)	% of F.P. cases pending upto 6 months for authorisation to total final payment cases to be authorised and pending as CB. Resultant percentage is weighed to 10 points
1.4	Clearance of Unposted debits (10 points)	% of unposted debits cleared to the total number of unposted debits (OB + additions) and the result weighed to 10 points
1.5	Clearance of unposted credits (10 points)	% of unposted credits cleared to the total number of unposted credits (OB + Additions) and the result weighed to 10 points)
1.6	Posting efficiency (10 points)	% of posting of a quarter which is completed within the ensuing quarter weighed to 10 points
1.7	Non – accumulation of unposted credits (5 points)	5 points if the unposted credits accumulated in a quarter are less than or equal to 2% of the detail book figure.
1.8	Non- accumulation of unposted debits (5 points)	5 points if the unposted debits accumulated in a quarter are less than or equal to 1% of the detail book figures.
1.9	Clearance of missing credits (5 points)	% clearance of missing credits {clearance/(OB + accretion of missing credits)} weighed to 5 points
1.10	Clearance of missing debits (5 points)	% clearance of missing debits as above weighed to 5 points

The efficiency of the group is assessed by Hqrs. based on the quarterly reports:

- i) Report on unposted FW/RB cases
- ii) Report on Unposted items of GPF Credits/Debits

Furnished to Headquarters by the field offices and the offices are categorised as under based on the points awarded to them –

Performance points	Category level
80 and above	Category A
65 and above but less than 80	Category B
50 and above but less than 65	Category C
Less than 50	Category D

A certificate signed by A.G. is to be enclosed with the reports, in the prescribed format as indicated below:

CERTIFICATE

I certify, after satisfying myself and to the best of my knowledge and belief, that the report being sent on For the quarter/half yearly/year ending is correct. I confirm that the format of the report is as per the requirements of Headquarters instructions/MSO (A&E) – Vol. I and Vol. II.

I also certify that I have initiated necessary action to bring down arrears, as exhibited in the report, in the areas of

Accountant General.

Note: Both the quarterly reports are to be vetted by IAD before forwarding them to Headquarters.

(Authority : Headquarters Letter No. 182-A C.II/244-2004 dated 07.04.2004)

14.20 Citizen's Charter - Quarterly Report to Headquarters

With a view to enhance the quality of services being rendered in A & E Offices in respect of maintenance of General Provident Fund Accounts and authorisations of pensionary benefits, Headquarters office have formulated a Citizen's Charter presently in vogue in various departments of Govt. of India and the State Governments as well as in Public Sector Undertakings. An extract of the Citizen's Charter as formulated by Headquarters vide their D.O Letter No. 215 A C II/207-2003-II dated 17.04.2003 is given below –

CITIZEN'S CHARTER

To Accept

The right of the pensioners to get their pension related benefits and GPF balances finalised at the earliest.

Conscience

Our responsibility as an authorised officer and reviewing officer.

Inevidence of honouring our word in building and maintaining the quality of service.

We resolve

1. To issue authorisation within 2 months from the date of receipt to all pensionary benefits and GPF dues in all cases, in all aspects.
2. To inform the incompleteness and short coming to the concerned authority within on month and to keep the pensioners informed the benefits of the action.
3. To acknowledge the receipt of all complaint cases within a week
4. To send the final reply to the complaints relating to retirement benefits within 2 months from receipt.
5. To send a final reply to the correspondence relating to the incompleteness in GPF account within 3 months from receipt.

We also resolve to propagate the proper information and knowledge on procedures and work rules to all.

Today (day) date, month & year at
(place).

AG (A& E)

The Citizen's Charter should be adhered to in letter and spirit by all A& E offices.

A quarterly report on adherence to "Citizen's Charter" is sent to HQrs. by FM II in the prescribed format (as detailed in the Annexure) and the report should reach Headquarters by 15th of the month following the quarters after getting the report duly vetted by IAD. The quarterly report should be submitted to IAD by the first week of the following month. In addition to the quarterly report, a monthly report in the same format is to be sent to IAD by the 10th of the subsequent month as the performance is to be monitored by IAD on regular basis.

After introduction of KRA Report, quarterly report on Citizen Charter has been included in the combined KRA Report to be sent to Headquarters

Authority:

- i) Headquarters Letter No. 663- A C II/207-2003 Volume II dated 26.12.2003.
- ii) FM I/I/03-04/786 dated 12.01.2004
- iii) Headquarters mail No.226-AC-II/224-2013 dated 15/05/2014

14.21 – Submission of KRA Report.

(KRA report is being sent quarterly.)

Authority- e-mail from Head Quarters dated 6th July 2012 and 4th September 2012.