

CHAPTER - 6

TRANSFER OF ACCOUNTS

GPF Accounts of some subscribers may have to be transferred to another Government or circle depending on his transfer to another Government or circle as the case may be. In certain cases transfer of account from one department to another is also done when the subscriber is permanently transferred to another department. Certain guidelines in this regard are given below.

6.01. Transfer of account from one Govt. to another

When a subscriber is permanently transferred to another Government, his account should be transferred to that Government. The State Government has authorised AG to effect the transfer of GPF balances without getting their concurrence in each case, after ascertaining the fact of permanent absorption of the subscriber in another Government.

(Authority: GO MS No.593/Finance dated 31.5.1965 filed in File No. Fds.I/GI/9-10/65-66)

6.02. Transfer to new accounts circle

Transfer of PF Accounts from one account circle to another should be effected within two months of the acceptance of the transfer by the new Accounts Officer. The accounts to be transferred should be completed in all respects as far as possible up to the months preceding that from which the credits are to be accounted for in the new circle by resorting to hand posting of the credits including those received through Cash Settlement Accounts. Where delay is apprehended in the completion of such accounts they should still be transferred within the stipulated period of 2 months after indicating the full particulars regarding the missing credits/debits thereon. The credits/debits if any, pending posting should be subsequently transferred to the new account circle.

(Authority: Hqrs letter No. 293 Tech.Admn.II/37-66, dated 5.2.66 filed in file Fds. I/GI.9-89/ 65-66.)

The procedure prescribed for dealing with final closure of GPF accounts should invariably be observed in the case of transfer of accounts from one account circle to another and from one Provident Fund to another.

(Authority: HqrsCircular Lr. No. 125.Tech.Admn.II/159-67, dt.16.1.1968 filed in No. I/GI/9-19/67-68.)

6.03. Register for watching transfer of accounts

With a view to ensure that the accounts are transferred to the new accounts circle within the prescribed period, GPF Sections should maintain a Register in the form given in Annexure 6.03. The register should be submitted to Group Officer on the 10th of every month with an abstract in the form shown below:

1. No. of cases outstanding (Opening Balance)

(a) in which residual balance has yet to be transferred

(b) in which the transfer advice even in part has not been issued

Total (1)

2. No. of cases received during the month

Total of (1) and (2)

3. Clearance

(a) No. of cases in which the advice has been issued

(b) No. of cases in which the advice has been issued for part only

Total (3)

4. Closing Balance

(a) in which residual advice is due

(b) in which advice has not yet been issued even in part

5. Analysis of (4)

No of cases outstanding for over 2 months,

with a reference to the item Nos. in the Register.

(in which advice has not been issued even for part)

(Authority: DAG's order dated. 27.5.67 Filed in Fds. I/Gl./9-39/65-68)

6.04. *PF transactions through Cash Settlement Account*

With a view to avoid delay in adjustment of missing credits and unadjusted items in respect of PF transactions passed on through Cash Settlement Account and in the transfer of account to the new circle, the following procedure should be followed to obtain the required information required:

- (i) When at any time it is found that PF credits of a subscriber have started appearing through Cash Settlement Account without any information in regard to the nature and duration of the transfer of the subscriber to the other circle, the concerned GPF section should immediately initiate action to obtain the necessary information from the subscriber/Head of Office. On receipt of the information, if it is found that the account has to be transferred to the new circle, prompt steps should be taken to transfer the account within the period and in the manner prescribed in para 6.02.
- (ii) An encasement showing the reasons for the transfer, the amount transferred, the number and date of the transfer entry etc., should be made in the account. The amount transferred should be posted as a minus figure in the 'Subscription' column.
- (iii) The above instructions will not apply to the members of a Service/Department whose PF accounts have been centralised in a particular AG's office, as in these

cases, the accounts have to be transferred forthwith to the new Accounts Officer and it is not a case of transfer of the subscriber to a new accounts circle.

(Authority: Hqrs Circular Lr.No. 729-Tech.Admn.II/142-68 dt. 28.3.68, Filed in No. Fds.I/Gl./9-39/65-68.)

6.05. Transfer from Civil to Defence

When a subscriber joins the Defence Department on resigning his Civil appointment, his account may also be transferred to the Defence Department if that department accepts the transfer.

6.06. Interest payable

In the case of GPF governed by State Rules, interest must be allowed up to the end of the month preceding the month in which the transfer is made.

6.07. Documents to be forwarded

Along with the advice of transfer of GPF (Form No.18), the following documents should be sent to the Accounts Officer concerned:

- (1) A copy of the subscriber's account for the year;
- (2) his nomination in original; and
- (3) a statement showing (a) details of the temporary advance, if any, with the outstanding balance, number of instalments etc; and (b) whether the subscriber is a compulsory or optional subscriber and, if the latter, the number of breaks, if any.

These particulars should be called for in the case of transfer from other Accounts Officers, if not already furnished by them.

6.08. Transfer of PF account treated as closure

The transfer of Provident Fund accounts from one accounts circle to another should be considered as closure of the accounts so far as the 'Transfer' Office is concerned. The 'old' Accounts Officer should, however, be responsible for settlement of the missing credits and debits in the account of the subscriber up to the month of transfer. The 'new' Accounts Officer should also render such assistance as may be necessary by getting collateral evidence, etc., from the subscriber for adjustment of the missing credits/debits.

The original ledger cards should be retained in the 'old' Accounts Office and preserved for a period of three years, after settlement of all the missing credits and debits (upto the month of transfer) in transferred account.

(Authority: Para 405 of MSO (Tech) Vol I and Hqrs circular letter 868-Tech.II/7-66 dated 11.4.67 filed in file Fds. I/Gl./9-27/65-66.)

6.09. *PF Accounts receivable*

In the case of PF account receivable from other AG but not received in time, a new account from the date of transfer should be opened to keep the postings of the credits/debits in order, so that there may be no accumulation of arrears to overtake later, on receipt of the accounts. The receipt of the account for the previous years from other Accountants General is to be watched through a separate register in the form given in Annexure 6.09. When the account is received, the closing balance shown therein should be brought forward in the new ledger account. Only the net balance is received and the old ledger cards are retained by the old Accounts officer.

(AG's Order dated 27.10.59 Fds. VIII case 9/59-60)

The register for watching the receipt of accounts should be submitted to the Branch Officer on the 20th of every month. The month from which the credits will be accounted for in the new circle should be made clear to the AG who was originally maintaining the account.

(CAG's Lr.No.910-Admn.III/KW/361.Admn.II/58 dated 29.4.60 - Fds. Case 9-11/56-90)

6.10. *Self drawing officers*

On receipt of the Last Pay Certificate of a self drawing officer coming on transfer from another accounts circle, the GAD Section should immediately obtain the information regarding the likely period of transfer from the departmental authority and pass on the same to the GPF Section. If the transfer has been made for a period which would justify the transfer of PF Account, the GPF Section should promptly take up the matter with the previous Accounts Officer to get the balance transferred to this office. Receipt of the balances from the previous Accounts Officer should be watched through the Register prescribed in para 6.09.

(Authority: Hqrs Circular letter No.1339-Tech.Admn.II/42-68, dated 15.6.68 - Filed in File No. Fds. I.GI./9-39/65-69)

6.11. *Adjustment of interest*

Government of India have decided that where permanent transfers of officers are made from one Government to another, the transferring Government should bear interest charges to the end of the month preceding that in which such balances are transferred. In cases of temporary transfers and of officers of joint cadre, the balance may continue to be kept by the parent Government or the Government to which the officer permanently belongs.

Interest should be credited by the transferring Government to the transferred Government along with the balance and should be shown as a separate entry. This interim

interest should be kept under 'Suspense' ('8005 – State PF – 04 - Interest Suspense'). The interest in the accounts of the transferring Government should be debited to the final head namely "2049 - Interest Payments."

(Authority: Hqrs Lr.No. 998-AC/131-59, dt.3.7.59 Fds.IGenl. Case 9/58-59)

In the accounts of the receiving Government the interest received should be kept under the minor head "Interest-Suspense", which can be cleared at the close of the year by credit to the account of the subscriber. But if the account is closed before the end of the year, the head 'Interest Suspense' should be cleared by credit to the account of the subscriber before making actual payment.

In order to watch the clearance of balances under the minor head "Interest Suspense", a broadsheet should be maintained by GPF Sections.

(Authority: Hqrs Lr.No. 1499-AC/131-59, dt.24.10.59-Fds.Genl.Case 9/59-60)

6.12. Register of interest charges

Every item of interim interest received from other States should be noted in a register in the following form. Separate pages should be set apart for each department and Fund. This register should be submitted to the Branch Officer on the 20th of April, July, October and January and also on the 1st June of each year for watching the progress and clearance of the items noted therein.

Register of interest charges adjustable in connection with transfer of PF accounts

SINo	Name of subscriber	Name of A/c circle	Name of the Fund	Amount	Sub Account	Period	Remarks
1	2	3	4	5	6	7	8

At the close of the year, interest will be calculated as usual for the accounts received from other States without reference to the amount of interest already credited to "Suspense Accounts". An annual adjustment will be made by FM Section in the March Final accounts for the total amount as shown in the register by debiting the Suspense head and crediting "Interest charges" after agreeing these figures with the corresponding amounts outstanding in Account No. 27D under "Suspense Accounts".

6.13. Transfer of Accounts from one Department to another in the same Government

A fresh Account Number may be allotted on receipt of intimation that a subscriber is transferred permanently to a new Department in the same Government. The section which has dealt with the subscriber' account prior to the transfer has to complete the accounts up to the point of transfer. Check slips should be prepared as in the case of FW cases and handed over to the section which opens the new account. The old ledger cards should be linked with the new Account. The following procedure should be followed:

a) When a subscriber requests for the allotment of a new number due to permanent transfer from one department to another, the section dealing with the new department should diarise the application in the Admission Register, allot a new number and intimate the number to the DDO. (See instructions for allotting number etc. in para 2.02). Intimation should then be sent to the section dealing with the subscriber's old department about the allotment of the new number/suffix.

b) The section dealing with the subscriber's old department will get the Ledger Cards from Library, prepare the check slip and intimate the full details of transfer to the new section including amount transferred, period up to which interest is allowed, missing credit/debit, etc.

c) Necessary adjustment should be made to give effect to the transfer by withdrawing the amount from the old account and giving credit to the new account through the adjustment register.

d) The Branch Officers shall ensure that the sections under their charge deal with the TOB Cases with the same diligence as in the case of FW case and while approving the intimation, ensure that necessary adjustments have been proposed to give effect to the transfer.

(Authority: FM I/I/9-11/87-88/12 dt.23.4.87)

e) In respect of adjustments of missing credits of accounts which have been transferred by TOB to another account number, the new Section only should take necessary action to trace and adjust the missing credit either by reference to old master cards for pre-computerisation period or the EDP for post-computerisation period.

(Authority: Sr.DAG's Order dt. 3.4.75 filed in File 9-11/72-73.)

6.14. Contingent employees transferred from District Board

In the case of contingent employees of former District Board service who were brought into regular establishment with effect from 1.10.76, interest may be allowed from 1.10.76, irrespective of the date on which the actual transfer of balances took place. If the Chief Educational Officers have allowed the interest up to the date of the actual transfer of the account beyond date 1.10.76 (the date to take over) the interest may be allowed by the AG from the date of effect of transfer to Government Account.

(Authority: Government letter No. 21026/P1/80-9 dated 23.12.80)

6.15. 'B' Wing staff of Education department

In the case of these employees who were brought to Government service from the defunct District Boards with effect from 1.12.74, the lumpsum amount remitted will bear

interest from that date itself, even though the balances were actually transferred to GPF at a later date.

(Authority : FM I/I/9-9/889-90/84 dated 7.11.89)

6.16. Ministerial staff of Panchayat Union

Consequent on the provincialisation of ministerial staff like Head Clerk, Jr. Asst., Typist, and Cashier of Panchayat unions who have become Government servants with effect from 1-4-74, the amount contributed by the Union concerned has to be remitted to State funds and the amount recovered from the individuals has to be remitted to GPF with effect from that date. This should be checked at the time of final closure of accounts.

(Govt. letter No. Roc. No. 190323/74/D3 RD. dated 7-2-75)

6.17. Panchayat Union Teachers

Panchayat Union teachers became Government servants with effect from 1.6.81 and hence became eligible to subscribe to GPF.

(Authority: FMI/I/9-156/81-82/43 dt. 28-5-81)

The Panchayat Union councils remitted the PF balances of these teachers into their GPF accounts maintained by this office after the date of provincialisation. The Panchayat unions were supposed to transfer only the subscription portion of the PF. At the time of finalising FW cases, if it is found from the ledger cards that the amounts remitted by Panchayat unions included bonus also, such cases should be referred to the DDOs before finalising the cases.

(Authority: FMI/I/9-9/89-90/130 dt. 7-11-89)

6.18. Provincialised work charged employees

All provincialised work charged employees were brought to regular establishment with effect from 1.1.1977 and consequently allowed pension, family pension, DCRG and GPF in lieu of Contributory Provident Fund. The Government contribution of the accumulation in the CPF, together with interest thereon was remitted back to Government account and the subscription of the employees with interest was transferred to GPF.