

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)  
TAMIL NADU, CHENNAI-18**

**MANUAL  
OF THE  
PROVIDENT FUND SECTIONS**



**ISSUED BY  
THE PRINCIPAL ACCOUNTANT GENERAL (A&E), TAMIL NADU, CHENNAI  
2015**

**For use within IA&AD only**

## **PREFACE**

This Manual is issued in accordance with paragraph 38 of the CAG's MSO (Administrative). Several changes have taken place since the publication of the previous edition consequent to the computerisation of GPF accounts with effect from 1991-1992. The Manual has now been thoroughly revised and brought up-to-date.

2. The instructions in the Manual are supplementary to those in the various Codes and Manuals issued by Government and the Comptroller and Auditor General of India.

3. The staff are expected to be thoroughly conversant with the procedure laid down in this Manual and ignorance thereof will not be accepted as a justification for departing from the provisions of the Manual or for omitting to carry out the directions contained therein.

4. Suggestions for the improvement of the Manual are welcome and should be brought to the notice of FM 1 Section which is responsible for maintaining this Manual up-to-date.

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## **CHAPTER 1**

### **NATURE OF WORK, CONSTITUTION AND DUTIES**

#### *1.01. Nature of work*

The work of Funds Group consists of (i) maintenance of Provident Fund accounts, (ii) issue of annual account statements, (iii) issue of authorisations for temporary advances and part final withdrawals (for self drawing officers on foreign service) and (iv) authorisation of final withdrawals and residual balances. This office maintains the accounts of (a) the General Provident Fund (Tamil Nadu Govt. employees); (b) All India Services Provident Fund of Tamil Nadu Cadre (maintained by GAD section); and (c) Dummy accounts of High Court Judges.

#### *1.02. Constitution*

Funds Group is divided into GPF Sections, Electronic Data Processing (EDP) Cell, Libraries and Subscriber Grievance Cell. Funds Miscellaneous(FM I and II) sections control and co-ordinate the work of other GPF sections.

GPF accounts are maintained in computers from 1991-92. GPF Sections attend to other items of work starting from the admission of subscribers to the Fund, till final closure of their accounts. Each section is supervised by an Assistant Accounts Officer (AAO) or Section Officer (SO) or Supervisor. The sections are under the immediate charge of Assistant Accountant General or Senior Accounts Officer or Accounts Officer.

#### *1.03 Duties*

Important items of work to be attended to by each wing of the Group include the following:

##### *a) Funds Miscellaneous Sections*

- 1) Co-ordination work and all general matters relating to the entire Group
- 2) Internal personnel management, i.e. distribution and posting of staff in the Group
- 3) Consolidation and submission of periodical reports to Group Officer and Accountant General and sending reports on the state of work in the Group to Headquarters office
- 4) Preparation of budget estimates (Authority:E1/GI.IV/3-9/07-08/35 dt.15/06/2007.
- 5) Upkeep of Funds Library and ensuring prompt supply of Ledger Cards, schedules and stationery
- 6) Issue of general circulars, Office Orders etc.
- 7) Examination of important cases/references received from other sections in the Group



- 8) Approval of proposals relating to collateral evidence and ad-hoc and affidavit adjustments sent by the sections
- 9) Maintenance of PF Suspense BROADSHEETS, attending to write off proposals and connected work
- 10) Drawing up programme for posting of debit/credit and watching the progress of work
- 11) Watching clearance of unposted and missing credits/debits
- 12) Maintenance and updating of model Calendar of Returns, GPF Rules and this Manual
- 13) Safe custody of valuables and maintenance of Register of Valuables
- 14) Review of various registers maintained in the sections
- 15) Finalisation of honorarium claims
- 16) Annual adjustment of unclaimed and lapsed deposits
- 17) Making arrangement to send annual accounts statements
- 18) Pursuance of belated receipt of Final Withdrawal (FW) cases and furnishing Quarterly Report thereon to Finance Secretary/Chief Secretary
- 19) Maintenance of Consolidated BROADSHEETS
- 20) Communication of specimen signature of Branch Officers for authorising payments within the State
- 21) Collection of statistics and submission of Fair Index to TM.
- 22) Preparation of materials for draft para for inclusion in Appropriation Accounts
- 23) Census of Ledger Cards
- 24) Annual adjustment of interest based on actuals
- 25) Furnishing report on Review of Balances to Book Section
- 26) Drawing programme for sending parties to Treasuries and departmental offices
- 27) Preparation of Report on irregularities committed by Treasuries
- 28) Preparation of annual indent for forms, stationery, consumables etc. and printing of forms and registers for the Group
- 29) Follow up action on IAD's Triennial Review and Test Audit Reports and Director of Inspection's Report
- 30) Review of disposal of Telegrams
- 31) Review of complaints received from Hqrs. Office and AG's Secretariat
- 32) Maintenance of consolidated register of impounded documents sent to Police, VAC, Court etc.
- 33) Marking of disputed letters to the sections concerned within the Group.
- 34) Any other work allotted by Branch Officer/Group Officer

*b) GPF Sections*

- 1) Receipt and check of schedules and vouchers, arranging and stitching of the same and collecting/calling for wanting items. (Schedules containing corrections and over-writings should be checked critically. Doubtful cases should be checked with the schedules of previous/subsequent months)
- 2) Scrutiny of applications for admission to the Fund and allotment of Account Numbers

- 3) Scrutiny and maintenance of nominations of self drawing officers
- 4) Compilation, agreement of balances with the booked figures and preparation of master cards as per approved programme
- 5) Checking of correctness of figures booked by Head Machinists (HMs)
- 6) Checking and review of credit and debit posting made by Data Entry Operators (DEOs)
- 7) Handing over of schedules and vouchers to Library/Old Records
- 8) Tracing of credits in the schedules for posting the same in the Hand Posting Register while finalising FW cases
- 9) Attending to IAD's objections (Triennial review and test audit)
- 10) Servicing of subscribers with regard to Accounts Slips
- 11) Purporting of Temporary Advance sanctions
- 12) Maintenance of register (computer printouts) of PFW sanctions
- 13) Clearance of compensating errors, if any in posting, after preparation of Annual Accounts statements
- 14) Review of individual accounts and finalisation of FW/TOB cases
- 15) Clearance of unposted, 'Full Want' and 'Part Want' items
- 16) Issue of authorisations for final withdrawals and Residual Balance
- 17) Review and despatch of annual accounts statements to the subscribers
- 18) Issue of authorisations for temporary advances and part-final withdrawals to self-drawing officers on foreign service
- 19) Receiving suspense slips from Account Current sections and clearing them by means of transfer entries
- 20) Ensuring that all adjustments have been carried out and TEs posted
- 21) Other items of work as entrusted by the BO/Group Officer

*c) Electronic Data Processing Cell*

- 1) Maintenance of GPF accounts of State Government employees in computer files – creating and maintaining Master files, posting of debits and credits (Regular, TEs and adjustments), carrying out corrections and all other related works
- 2) System maintenance including LAN security
- 3) Maintenance of Log books, giving and changing of pass words, creating restrictions for users in terms of time, accessibility etc.
- 4) Reporting any hardware problem to the concerned agencies and ensuring remedial action.
- 5) Co-ordinating with various firms such as HCL, SIEMENS, CMS, LIPI, CONSUL etc. and Government agencies like CPWD
- 6) Attending to various trouble shooting works
- 7) Writing computer programs required for generating various reports and/or making program modifications
- 8) Checking of system every day to ensure that there are no unauthorised programs and computer viruses
- 9) Year end jobs like verifying the correctness of OB with reference to the CB of previous year

- 10) Data Management - General maintenance of entire data, keeping back up files in a separate place/building etc.
- 11) Assessing the annual and periodical requirements of stationery and other consumables.
- 12) Co-ordinating with GPF Sections' staff and helping them to take printouts and view the data
- 13) Registering of PFW sanctions
- 14) Generating various reports required by AG, Group Officer, Branch Officers and sections
- 15) Registering of FW applications and taking printouts of FW registers and status reports relating to the FW cases
- 16) Taking printouts of FW/RB authorisations
- 17) Generation of section-wise weekly reports on clearance of FW cases
- 18) Rectification of compensating errors before preparation of annual accounts statements
- 19) Preparation of Annual Accounts Statements
- 20) Other items of work as entrusted by the BO/Group officer

*d) Libraries*

- 1) Safe custody of Ledger Cards, Credit Schedules, Balance Compilations, stationery and other records
- 2) Supply of LCs, schedules, BCs and other records to sections as and when indented for and watching their prompt return (except in FW cases, where LCs will be kept by the sections in the concerned files)
- 3) Weeding out of schedules and unwanted records annually for destruction
- 4) Maintaining issue registers and closing them on the 5<sup>th</sup> of every month for submission to FM2 Section.

*e) Subscriber Grievance Cell*

- 1) Attending to complaints and correspondence
- 2) Sending duplicate accounts statements wherever necessary

*1.04. General instructions on work allocation*

All items of accounting and entitlement work should be distributed among all the Sr Accountants/Accountants (SAs) wherever possible. If there is any difficulty in the distribution of accounting functions among all accountants, the AAO/SO may allot the accounting work to one unit. The other SAs should be allotted with various districts wherever possible or definite DDOs/Suffix. They should attend to all items of work relating to the district or DDOs/suffix allocated to them *i.e.* admission, credit check from the system, debit check of the dump, disposal of FW/RB cases, clearing IAD's objections, missing credit adjustment, RB clearance and related correspondence etc. The HMs should assist the section heads in checking the work of DEOs and re-distributing the work of vacant units of DEOs. They should also assist the SAs in collecting the wanting

documents from DC/OR section, Treasuries and departmental offices. On the whole the SAs/AOs/BOs are accountable in their capacity to the quality of the accounts maintained by them under the respective suffix/district/DDO. Activities and accountability will be as below:

<u>Activity</u>	<u>Accountability</u>
<i>a) Posting and checking of Accounts</i>	
1. Diarise correspondence	Manual=Clerk System=DEO
2. Receive schedules and vouchers from VRS/DC, list them out in a register and hand them over to the SA	Clerk
3. Compare the schedules/vouchers with abstracts and prepare a list of Full/Part Want schedules and vouchers and note these items in the wanting register (DEOs should maintain a register to note the correct account numbers if wrong numbers are given in the vouchers, schedules, adjustment registers and transfer entries. The DDOs should be requested to quote correct numbers in future)	SA with the assistance of DEO
4. Clear FW/PW items by collecting the wanting documents from DC/OR sections, DDOs, TOs etc. (the wanting items should be kept in the Wanting documents register and their clearance watched)	SA
5. Post schedules and vouchers (including those collected or received belatedly) and make agreement of posting with the abstracts. While posting, the DEO should identify cases of varying subscription/refund and ascertain reasons for the change (Authority: FMI/I/9-15/2000-01/279 dated 12.02.2001)	DEO
6. Conduct 100% check of credit posting by viewing computer files	SA with the help of DEO
7. Generate debit dump soon after the posting of debits and hand over the same to the sections	HM
8. Conduct 100% check of debit posting with debit dump	SA
9. Make random check and certify correctness of credit postings	AAO/SO
10. Conduct review of debit vouchers (Quantum of review is as below)	AAO/SO/BO

Description	AAO/SO	BO
Vouchers for amounts not exceeding Rs.25,000	100%	5% of vouchers up to Rs.10,000 and 10% of other vouchers
> Rs.25,000	Nil	100%

(Authority: FMI/I/2003-04/300 dated 30.07.2003)

- |  |     |
|--|-----|
| 11. Carry out credit corrections and debit corrections | DEO |
|--|-----|
- b) Closing of Accounts*
- |  |             |
|--|-------------|
| 1. Post DB figures, generate report on agreement of posting suffix-wise and district wise every month and hand over one copy to FMII and another copy to the respective sections | HM          |
| 2. Maintain monthly general broadsheet and analyse differences   | FM II       |
| 3. Compare Error Reports given by HMs and the register of wanting schedules maintained in the sections to reconcile the correctness of wanting list                              | SA and HM   |
| 4. Printing of Annual Accounts Statements  | HM          |
| 5. Distribution/despatch of Annual Accounts Statements   | GPF Section |
- c) Admission*
- |   |           |
|---|-----------|
| 1. Receive the application from Tapal section, diarise them and hand them over to the respective SA   | Clerk     |
| 2. Verify the completeness of details required for new admission, note “details checked” and hand them over to HMs  | SA        |
| 3. Allot numbers, take printouts of the admission forms in triplicate and hand over along with the applications to the section  | HM        |
| 4. Despatch the admission forms to DDOs and subscribers as shown in the form, attach the OC to the application and hand them over to clerk  | SA        |
| 5. Note the account number and despatch number in the admission register and close the register fortnightly (The application along with the OC of admission form should be handed over to the Library once in 3 months) | Clerk     |
| 6. Arrange the applications and admission forms suffix-wise and get them stitched in 100s for safe keeping  | Librarian |

*d) Final Withdrawal/TOB (cases should be distributed equally among all SAs)*

1. Receive the FW applications from Tapal Section, diarise them in computers, take printouts and hand them over to the concerned AAOs/S.Os along with the applications and status reports from 1991-92 DEO
2. Mark the units for disposal of FW applications as and when the same along with the printout and status report are received from DEOs AAO/SO
3. Collect Ledger Cards relating to old periods from the Library SA who received the case
4. Examine the case, calculate interest, fill up check memo, questionnaire\* etc., submit the case to AAO/SO and BO and send the case (after approval by BO) to the AAO RT(NS) or SCO for agreement in the system and then for taking printout of authorisation -do-
5. Generate authorisations (in triplicate) and intimation letter to the subscriber (in duplicate) and return the case with the printouts to the concerned GPF Section by next working day SCO
6. Get the signature of the BO on the authorisation and despatch the same through on-line despatch after making entries in the copy of the printout mentioned at Sl.No.1 above SA/AAO(RT/NS)
7. Further correspondence, issue of authorisation of RB etc. SA
8. Safe custody of the printouts of FW applications in proper file covers (These printouts will serve the purpose of FW register) AAO/SO

[\*The Branch Officers should insist upon noting the following details also in the questionnaires:

1. Calculated by (Full name of the SA).....on.....
2. Checked by (Full name of the SO/AAO).....on.....
3. Approved by (Full name of the BO).....on..... ]

*e) Clearance of missing credits and other correspondence*

i) Previous Years

1. Verify the master card in the section and make adjustment in the adjustment register if possible SA

- |  |       |
|--|-------|
| 2. Call for required details if details are not available  | SA    |
| 3. Hand over the missing credit papers where details are available, but need to be verified from the system to the section DEO with acknowledgement of the DEO on the Purport Register of the unit.  | SA    |
| 4. Trace item from the system, note down the details on the paper and return the paper to the concerned SA within 3 working days   | DEO   |
| 5. Hand over the adjustment registers of the section to the SCOs every Monday for making adjustments in the system   | Clerk |
| 6. To make adjustments in the system from the adjustment register and return the register to the section on the next working day, noting against each item "Adjusted/Not adjusted", giving reasons if not adjusted and putting dated initials in the register as proof of making the entry | SCO   |
| 7. Allot definite time frame to each SCO each day for attending to the work of adjustments, other correction work etc.   | DP    |
| 8. Send required intimation to the subscriber on receipt of the adjustment register/missing credit paper from DEOs (intimation of adjustments should be approved by AAOs only after verifying the adjustment registers)  | SA    |

ii) Current Year

- |  |     |
|--|-----|
| 1. Correspondence relating to wanting documents/Unposted Items | SA  |
| 2. Verify Register of Wanting documents/UP List                | SA  |
| 3. Post the details received from the department               | DEO |

*f) Miscellaneous works*

- i) Complaints, requests for duplicate Accounts Statements etc.

Request for duplicate account statements and complaints should be sent to SG Cell for necessary action. Complaints received by the SG Cell should be attended to by the SAs of the respective sections and returned to the SG Cell within three days, detailing the action taken on the paper.

ii) PFW Sanctions

PFW sanctions received by the clerk in the section should be handed over to the DEOs for entering the details of sanctions in the computer system. The PFW sanctions should be handed over to the respective units for further action. EDP section will print section-wise lists of PFW sanctions and send the lists to the sections. These lists will be filed properly for being used as the Part Final Withdrawal Register which should be closed monthly.

iii) Clearance of IAD's objections

IAD section conducts test audit, triennial review, surprise check, review of outstanding balances under Suspence Head, 5% check of debit vouchers, review of residual balance cases outstanding for over six months, check of unposted credit and debit items, etc. The unit SA should attend to objections raised by IAD Section and settlement of paras raised by Director of Inspection on priority basis. To make adjustments in the EDP System based on IAD's observations, the SA may seek the help of the concerned CO/SCO.

iv) Miscellaneous works

Miscellaneous works such as clearance of UP debits and credits, small and minus balance, dormant accounts, clearance of objections raised in central audit by the Principal Accountant General (Audit) etc. should be attended to by the unit SA.

v) Closing of registers

All the registers mentioned above and enlisted in the Calendar of Returns should be closed as per the provisions contained in this Manual and instructions issued by Hqrs. Office. All the reports and returns due to BOs, controlling section, Group Officer, AG and Hqrs office should be submitted on or before the prescribed due dates.

(Authority: Circular No.25 issued in No.FM.I/I/9-2/2000-2001/169 dated 9.10.2000)

*1.05. Job description of various cadres*

Job description of various cadres will be as shown in Annexure-1.05



## **CHAPTER 2**

### **ADMISSION AND NOMINATIONS**

#### **2.01    *Admission to the Fund***

All Government servants, other than re-employed persons, shall join the Fund after completion of six months of regular service. Heads of offices should forward the applications of eligible subscribers for admission to the Fund along with a statement in the prescribed form (in duplicate) every month to this office. GPF sections will receive, diarise, and scrutinise the applications and allot account numbers. No one should ordinarily be allowed to subscribe to the Fund for the first time before the allotment of account number. If a new name appears in the credit schedule before allotment of account number, an application or statement of particulars for admission should be called for and its admissibility checked as aforesaid.

*Note I :*        Temporary officials recruited through Employment Exchanges for common categories like Junior Assistants, Steno-typists, Typists, etc. need not subscribe to the Fund.

(Authority: GO MS No. 421 Finance (Funds) Dept. dated 10.05.1985)

*Note II:*        Government servants recruited on or after 1.4.2003 shall join only Contributory Pension Scheme and not GPF. As such there will be no further admission to GPF in respect of Government servants entering government service on or after 1.4.2003.

(Authority: G.O. Ms. No. 259 Funds (Pen) dt. 6.8.03 and G.O. Ms. 304 (Fin) dt. 27.05.04)

#### **2.02    *Allotment of Account Number***

Steps involved in allotting account numbers are the following:

- i)        The sections will maintain separate Admission Register for each suffix
- ii)       Defective and incomplete applications should be returned to the DDO before allotment of account number, especially if the date of birth and date of joining have not been noted in the application. (This is to ensure that another number is not allotted to the subscriber on the basis of copy of application, if received later)
- iii)      The Suffix under which number is to be allotted should be indicated in the appropriate column of the application.
- iv)      Admission Register with the scrutinised applications should be handed over to the concerned HM, who will acknowledge receipt of applications in the Register itself.
- v)       In respect of self-drawing officers, nominations received along with applications should also be scrutinised, accepted and filed by the Sections.
- vi)      The HM should enter details such as name, designation, date of birth, date of joining service, date of admission to the Fund, name of DDO, Suffix

- (denoting the department) etc. in the computer and allot account number, which will have two components, viz. the number and the suffix.
- vii) The HM will note the allotted number in the application form and in the Admission Register, take printout of the details in pre-printed form and send the printout along with the register and applications to the concerned GPF section. This will be done within two days of receipt of the register and applications from the sections.
  - viii) The GPF section will check the applications with the printout and ensure that the number in the application form and printout is the same.
  - ix) Intimation should be sent to the subscriber/DDO within three days of the receipt of application/ statement.
  - x) The fact of admission to the Fund should be noted at the top of the Application or statement as the case may be with the word 'Admitted', which should be attested by the dated initials of the BO.
  - xi) The Admission Register should be closed twice a month using the following format:

Opening Balance	..
Received during 1 <sup>st</sup> to 15 <sup>th</sup> /16 <sup>th</sup> to last day	..
Total	..
Defective applications returned	..
Cases in which GPF No. allotted	..
Closing Balance	..

(Authority: FM I/I/11 dated 29.4.1992)

*Note 1.* Government had ordered that the date of birth should be indicated in the applications for admission to the Fund so that the probable date of superannuation can be ascertained from the GPF account itself and action can be initiated in time to complete the subscriber's account before retirement to avoid any possible delay in the settlement of PF claims.

*Note 2.* The protection given by Section 3(2) of the Provident Fund Act for the PF deposits of a subscriber is applicable to the accumulations in the GPF of an applicant who is eligible to join the Fund, but who has not been formally admitted to it and given an account number. It is therefore illegal to deny him the status of a subscriber.

(Authority: Auditor General's Letter No.479-A/165-44 dt.14.11.44)

### 2.03. *Nominations*

Self drawing officers, the minimum of whose time scale is Rs.15600-39100 with Grade pay of Rs.7600(G.O.Ms.234 dt.01.06.2009 of Fin(Paycell) Dept, Tamil Nadu) and above shall, send along with the application a nomination in the prescribed form. Even if the nomination is not furnished the application should be admitted if he is eligible to join

the Fund. All endeavors should, however, be made to obtain the nomination and the receipt of the nomination watched through the Register of wanting/missing nominations in the form given below (Separate folios should be allotted for each Department).

**Register of Wanting/Missing Nominations**

SINo	A/cNo	Name and designation of subscriber	Date of admission to the Fund	Name of Deptl officer to whom reference was issued	No. and date of letter in which nomination was called for	Date of receipt	Date of acceptance
1	2	3	4	5	6	7	8

The Register should be maintained in two parts - the first part for “Wanting Nominations” and the second for “Nominations received and admitted but missing”. Two additional columns may be opened in the second part of the Register to indicate the date of admission of original nomination and the date on which the loss of nomination was noticed.

This register should be submitted to the BO on the 10<sup>th</sup> of every month. In respect of other subscribers, nominations need not be sent to this office. They may, however, be admitted and filed along with the nomination for Death-cum-Retirement Gratuity by Heads of Offices themselves.

Cases of losses of nominations received and admitted should be brought to the notice of the AG. Apart from calling for a fresh nomination from the subscriber, the reasons for the loss should be fully investigated and suitable action taken against the person(s) responsible for the loss.

(Authority: Para 38 of the Report dated 18.02.1965 of the Director of Inspection and IAD’s Note dated 23.04.1965 - File: Fds.I/GI/2-10/65-66)

*2.04. Admission of Nominations*

The nomination in respect of cases mentioned in para 2.03 above should, on its receipt be checked to see if it is in the prescribed form and in conformity with the rules. If a nomination is defective in any respect, the officer may be asked to send a proper nomination. If the nomination is in order, acknowledgement of its receipt should be sent in the form given in Annexure 2.04.

(Authority: CAG’s letter No.649-Admn.II/407-60 dated 15.4.1963)

The nomination should then be submitted along with the Index Register\* to the BO for acceptance. After acceptance, the nomination should be pasted on to the appropriate leaf of the guard file and attested by the BO. In token of acceptance, the BO should put his initials on the nomination and below the entries in the Index Register. A separate Guard File may be opened for each Department. The nominations may be pasted in the Guard file in the alphabetical order by allotting a few pages for each alphabet or account numberwise. Thus, the nomination of a subscriber can be easily traced once the account number is known. Nominations and all correspondence connected therewith must be treated as confidential.

(Authority: CAG's Lr.No. 1823-Admn./26-49 dated 24.9.1949 and AG's orders dated 4.12.1962)

\* *Note:* A separate Index Register for each Department may be opened and the names and accounts numbers of the subscribers whose nominations are kept may be entered in the Register in alphabetical order by allotting a few pages for each alphabet. The existence of the nomination may be indicated in the Index Register by affixing the stamp "Nomination Admitted" at the time of acceptance of the nomination, duly attested by the Branch Officer concerned. Action may be taken to call for the nominations wherever wanting.

(Authority: Sr DAG's orders dated 10.5.1977 - File: FM/ 9-56/73-77 Vol. 3)

#### *2.05. Filing and custody of nominations*

All nominations pasted on to the leaves of the guard file should be in the custody of the BO. The BO should not sign the acknowledgement before ensuring that the nomination is pasted in the guard file. He will record at the top corner of the stub "Admitted on ....." and attest the entry.

#### *2.06. Verification of Nominations*

The verification prescribed in Paragraph 12.16 of MSO(Accounts & Entitlements) Vol. I is done once in 3 years in January. For this purpose AG will nominate one or more officers, other than the officer who is in charge of Funds. The nominations of subscribers who entered service prior to 01.10.1972 and whose pay is drawn in establishment bills which were admitted by this office may, however, be verified once in six years as they are required to be kept only for reference in case of doubts in the contents of the nomination available with the Departmental Officers. The report on the verification should be submitted to the AG.

If at the time of verification a nomination received and admitted is reported missing, action should be taken as indicated in para 203 above.

(Authority: Para 38 of the report of Director of Inspection and IAD's note dated 23.4.1965 - File: Fds. I/GI/2-10/65-66, GO MS No. 1395/Finance dated 6.11.1973 read

with Govt. Memo No.49171/Funds/74-1 Finance dated 3.5.1974 and CAG's letter No. 900-TA II/49-73 Vol. II dated 22.5.1975 - File: FM 9-56/73-77 Vol. II)

Whenever there is a change of BO, the nomination files should be handed over to the relieving officer and a note to that effect made in the report of handing over charge.

#### *2.07. Revision of Nominations*

When a revised nomination is received, it should be scrutinised with reference to the rules and if in order:

- i) Entries in the Index Register should be revised, cancelling the previous one;
- ii) The nomination should be admitted by entering the words "Revised nomination dated..... received and admitted". The documents should be submitted to the BO for attestation. The revised nominations should then be kept in the Guard file after making a suitable entry in the relevant stub of the Guard file. While acknowledging the receipt of the revised nomination, the superseded nomination should be returned duly cancelled to the subscriber.

#### *2.08. Removal / replacement of nominations*

When for any reason a nomination is removed, the fact should invariably be noted under the dated initials of the BO in the Index Register and also in the relevant stub of the Guard file of nominations. When the nomination is replaced, the fact should be noted in the relevant documents under proper attestation by the BO.

(Authority Lr. No. 1236-Admn II/ 25-Admn.I/51 dated 20.10.52 of CAG's office – Funds case: 1-9 of 48-52)

#### *2.09. Rules and Orders on Nominations*

##### *a) Signature of Subscriber*

The signature of a subscriber in the nomination is in token of authentication of the document in his individual capacity (as opposed to official capacity) and should, therefore, be attested by two witnesses.

(Letter No.3302 dated 16.10.1942 from Government Solicitor, Madras - Funds Case 1-1 of 1942-43.)

##### *b) Nomination as per existing rules*

A nomination under section 5(1) of the Provident Fund Act 1925 must not only be in accordance with the rules (as they may stand when made) but must continue to be in accordance with the rules as they stand amended or altered from time to time. A nomination made under one set of rules may, thus, become invalid under another set of rules, if not revised as required by the later set of rules and so loses the benefit of section 5(1) of the Provident Fund Act 1925.

(GIFD letter No.F 22(30) R II/36 dated 5.1.37 and MG Finance G.O.No.100 dated 3.2.37 Funds Case 1-3 of 36-37.)

c) Cancellation of nomination

A nomination, which is expressly cancelled by a subscriber by a notice given, should be cancelled and returned to him even though it is not replaced by another valid nomination. If the subscriber fails to furnish a fresh nomination in accordance with the rules subsequently, and the PF balance becomes payable on account of the death of the subscriber, the payment should be made in accordance with the rules of the Fund as if no valid nomination subsists.

d) Name of spouse need not be disclosed

A subscriber should not, if he objects, be pressed to disclose the name of his wife when she is the nominee. Payment should be made simply on proof of identity being furnished.

(Auditor General's letter No. 26E, 1114-II dated 15.1.1912)

e) No lien on Funds

A subscriber cannot create a lien in favour of Government on the sum at his credit in the Fund with a view to substitution of such lien for existing security deposits.

(GIFD No.10-20P dated 25.2.1910)

f) Child given in adoption

A child given in adoption outside the family of a subscriber should be excluded from the category of the surviving members of the family.

(GI No.73-FE dated 20.5.1924)

g) Nomination in adoption cases

Nominations made by Christian and Mohammedan subscribers in favour of adopted children should not be accepted, as such adoption is not recognised under their personal law.

(Authority: Government of Madras, Finance (Codes) Department letter No.80769 Codes/63-4 dt.9.12.1963 File Fds.I/GI/9-32/62-64)

An adopted son or daughter of an unmarried Government servant to whom Hindu Adoption and Maintenance Act 1956 (CA 78 of 1956) is applicable, is entitled to all the benefits, as the adopted child is deemed to be a child of the unmarried Government servant.

(Authority: Government of Tamilnadu Memo No. 6774/Pen/77-5 Finance (Pension) dated 18.5.77 - File 1-2/74-78)

h) Subscriber with no family

. There is no objection to a subscriber having no family nominating an institution to receive the accumulation in his Fund account in the event of his death.

(M.G. Finance letter No.33/53/Pen.2 dt.28.4.1959)

Government of India have agreed to the above views of Tamilnadu Government.

(G.I.M.F. (Department of Expenditure) letter No.2976/EA(B)/59 dated 1.9.59 Fds.I General case 9-83/57-59)

There is no objection to a subscriber without a family nominating the Governor of Tamilnadu if he wishes that the balances in his account should in the event of his death before receiving it, be credited to Government.

(M.G. Finance (Pension) Department Memo No.113739/Pen 61-4 dated 27.3.62. Fds. I Genl Case 2.83/57-63.)

i) Mention of specific sum in nomination

Declarations whether original or revised in which specific sum or sums are mentioned are admissible. An original declaration should not be rejected on the ground that the subscriber cannot declare a specific amount at the time of admission to the Fund when the balance is "nil". The following procedure should be adopted in cases where specific sum or sums have been mentioned in the declaration:

(a) If a specific sum is allotted to one nominee and specific shares to other nominees, the specific sum should be the first charge on the balance. For example, if Rs.1000 has been specified in the declaration as payable to nominee 'A' and the balance to other nominees 'B' and 'C' in equal shares. If the balance at credit is only Rs.900, 'A' will get Rs.900 and the others will not get anything.

(b) If specific amounts are declared in favour of each of several nominees and the balance at credit of the subscriber is less than the total of the amounts so declared, the amount should be disbursed in the order of mention in the declaration. Eg: if Rs.1000 has been specified as payable to nominee 'A', Rs.500 to 'B' and Rs.300 to 'C' and the

balance at credit is only Rs.1500, 'A' will get Rs.1000, 'B' will get Rs.500 and 'C' will get nothing. If, however, the balance is more than the sum total of the amounts mentioned for the nominees, the balance left after disbursement of the amounts specified in the declaration for the respective nominees should be distributed equally among the nominees as if no declaration has been made.

- (c) In both the cases mentioned in (a) and (b) above, previous orders of AG should be obtained in disposing of the balance at credit in the fund.

(AG's Orders dated 17.11.1930 Funds Case 2-5 of 1930-31)

j) Validity of nomination on execution

The nomination executed by a subscriber and submitted by him to the Head of the office well before his death should be treated as a valid nomination notwithstanding the fact that it did not reach the AG before the death of the subscriber.

- k) Nomination becoming null and void.

Nominations will become null and void in the event of the nominee predeceasing the subscriber or in the event of his marriage or remarriage as the case may be.

(GO No. 278, Finance (Pension) dated 23.5.44 - Funds Case I-4/34-44)

l) Changing nomination even after retirement

A subscriber, other than AIS, can effect changes in the nomination already made by him while in service and also after the date of his retirement/discharge etc., so long as the credit in his Fund account is not actually paid, provided the changes or revised nominations are made and notified in accordance with the provisions of the relevant PF Rules.

(G.I.M.F. Memo F.52(13)-EV/60, dated 16.7.60 and MG GO MS. No. 948 dated 6.9.60 - Funds Case 9-3/56-60)

m) Revocation of nomination

The mere expression of an intention by a subscriber to make a fresh nomination will not amount to revocation of a previous nomination validly made in accordance with the rules. Rules specifically lay down that a nomination can be varied only by a fresh nomination duly made in accordance with the rules of the Funds. The Fund amount is therefore payable as per the nomination on record.

(GO MS. No. 3379 dated 17.11.44 - Funds Case 4-95 of 44-45)



n) Incorrect facts in nomination

If, on the death of a subscriber, it is found that the nomination made by him is contrary to facts, i.e. based on misstatements or suppression of relevant facts concerning the existence of a family as defined in the GPF (TN) Rules such a nomination should be treated as void and payments should be made as though that nomination did not exist.

(Authority: GO No. 272 dated 15.4.47 - Funds Case 4-79/45-48)

o) Death of subscriber and nominee together

In cases when the subscriber and the nominee die at the same time in certain circumstances such as accident etc., and if it becomes impossible to establish who predeceased whom, it should be assumed for all purposes that the younger of the two survived the elder.

p) Loss of nomination

In cases of loss of nomination from the custody of the Accounts Officer noticed at the time of final settlement of the PF account of the subscriber, each individual case has to be dealt with on its merits as and when it arises. If there is only one member in that family, there may not be any difficulty in authorising the payment straightaway to that member. Also, no difficulty may arise in cases where there are two or more members and if they are agreeable to make the payment to one of them or in agreed shares.

## **CHAPTER 3**

### **SUBSCRIPTIONS**

#### *3.01. Rates of subscription*

The State Government has fixed the minimum rates of subscription based on the emoluments (Pay, Special pay, Personal pay, Dearness pay and Dearness allowance) of the subscriber. From time to time, Government revises the table showing the rate applicable for each slab; the last revision was made in 1998 by the issue of GO MS 579 Fin (All) dated 7.10.1998.

#### *3.02. Periods during which subscription need not be made*

- a) During the last four months of service in the case of persons retiring on superannuation
- b) During the period of suspension. However, on reinstatement, the subscriber has the option to pay the arrears in lumpsum or in instalments
- c) During the period of dies-non
- d) Proportionate recovery for the month in which the subscriber died need not be made.

(Authority: GO MS No.376 dated 1.6.81 of Finance (Funds) Department)

- e) A subscriber may opt not to subscribe for the period spent on half pay leave or loss of pay leave.

#### *3.03. Over/Short recovery*

Over payment or short payment of subscription in any one month should ordinarily be adjusted by deduction from or addition to the subscriptions in the subsequent months. However, cash payment of excess subscription or recovery in cash of short collection is permissible if the subscriber so desires.

(Auditor General's letter No. 1980-NGE/449-36 dated 17.12.1936 Funds Case 1-3 of 34-37)

The following principles and procedure should be followed in the accounting and refund of erroneous subscriptions:

- (i) (a) Excess recovery of subscription may be adjusted by deduction from the subscriptions in the subsequent months wherever possible under intimation to the subscriber and head of office. If the subscriber requires immediate payment of excess recovery, it may be authorised for payment with reference to provisions of the note below para 12.18 of MSO (A&E) Vol. I. The final settlement of such recovery should be watched through the objection book.

(b) Unauthorised subscriptions beyond the date up to which the subscriber is eligible to subscribe should be adjusted in the subscriber's account with the indication that these are unauthorised. The payment of these subscriptions should be made at the time of final settlement of accounts unless requested for earlier by the subscriber, but without interest on such subscription. The fact that the subscriptions are being recovered erroneously should invariably be made known to the subscriber/Drawing Officer as soon as they come to the notice of the concerned GPF Section and they should be advised to stop such subscription forthwith.

(c) Unauthorised subscriptions made by a Government servant who is not eligible to subscribe should appear as unposted items in the master cards as no account number would have been allotted in such cases. Their settlement should be watched along with that of other unposted item in the Master Cards.

(ii) All such credits relating to an individual appearing in the master cards of different months should be linked and authorised for refund. The fact of issue of such authorisations should be noted in the concerned Master Cards under attestation by the BO. The debit on this account should be linked with the unposted credit items to clear them.

(iii) Unauthorised recoveries remaining unclaimed for over two years should be transferred to unclaimed deposits under the orders of the Group Officer if the whereabouts of the Government servant are not known. These unclaimed deposits will lapse to Government after the period of 3 years prescribed for lapsing of unclaimed deposits.

(iv) No interest is admissible on unauthorised subscriptions and they will not enjoy immunity from attachment because such subscriptions have been made contrary to the provisions of the Provident Fund rules and cannot therefore be termed as compulsory deposit under section (a) of the Provident Fund Act 1925.

(Authority: CAG's Circular letter No. 2950. TA II/392, 67 dated 23.11.67 and G.O.MS. No. 113 Finance Department dated 12.2.68 - File No. Fds. I/GI./9-67/57-68)

### *3.04. Retrospective revision of pay*

The amount of subscription fixed by a subscriber originally with reference to his pay as on 31 March of the previous year need not be varied during the course of the year even if the pay is revised retrospectively from the previous year or during the course of the year.

### *3.05. Pay revision arrears*

Government issued amendment to GPF(TN) Rules requiring the AG to retain the amount of arrears of pay and allowances credited to the GPF account based on Government's orders up to the date specified by Government even if such date is beyond the date of retirement of the subscriber.

(Authority: GO No.332 dated 20.7.1999 of the Finance (Allowances) Department)

Pay revision arrears relating to 1.6.1988 to 31.5.1989 (PCA1) and 1.1.1996 to 31.3.1998 (PCA2) are now retained in the GPF accounts, as detailed below:

a) PCA1

The State Government ordered that the arrears on account of Pay Revision for the period 1.6.1988 to 31.5.1989 were to be credited to PF accounts. This amount will be paid to the subscriber only along with the final payment and will not be taken into account for purposes of TA or PFW. In the case of temporary employees who have not completed six months of service, arrears were to be drawn and credited to PF Accounts by opening such accounts immediately. These lump credits should be shown separately and carried over from year to year till final withdrawal is authorised.

The balance available under PCA 1 also can be taken into account for computing available balance for sanction of 90% Part Final Withdrawal, 12 months prior to retirement, vide clarification issued by Govt. of Tamil Nadu in Lr.No. 140075/All/93-1 Dated 15.01.1993 from Finance (All) Department.

(Authority: GO.MS No. 666 Finance (Pay Commission) Department dated 27.6.1989 - FM I/I/9-180/1989-90)

b) PCA2

In GO MS No. 213 Fin. (PC) Dept. dated 15.5.1998 Government ordered that 60% of arrears of pay (including adhoc amount of Rs.2,000 credited to GPF in December 1997-January 1998) due to implementation of the recommendations of VI Pay Commission for the period from 1.1.1996 to 31.3.1998 should be credited to GPF Accounts of the employees. The amount with interest shall be released only in the year 2003-2004, even if the subscriber retires or quits service. However, in death cases the amount may be released to the nominee/legal heir along with the final payment of GPF balance.

The amount is authorized in one lumpsum with interest upto 03/2003. Interest from 01/04/2003 to 31/03/2008 is payable by the Drawing and Disbursing Officer as per G.O.Ms.484 dt.08.10.2007.

*3.06. Non-provincialised gratuity*

Non-provincialised gratuity amount in respect of the services rendered under non-provincialised establishment, before absorption in a provincialised pensionable service, which is credited to GPF account from 1.1.1977 and shown separately in Ledger Cards and Annual Account Statements till retirement, should be treated as under:

- i) The gratuity amount is similar to deposits/subscription to GPF made by the subscriber.

- ii) This amount should be taken into account for purpose of arriving at the balance at credit and for sanctioning TA, PWA and FW.
- iii) For those who are provincialised after 1.1.1977 interest may be paid from the month in which they become eligible for admission to GPF though there is delay in allotment of account number or adjustment/credit of the non-provincialised gratuity amount by the department. For all others, interest will be allowed with effect from 1.1.1977 (vide GO No. 51 Fin.(FR II/Dept. dated 14.1.1977)

### *3.07. Remittance of subscription through chalan*

The State Government has prescribed a new chalan form (TN Treasury code form 10-a) for the remittance of PF credits of Government servants on foreign service. The form has been so designed as to give full particulars about the name of the subscriber, PF Account number, rate of subscription, refund of withdrawal etc., to enable AG to maintain the PF Accounts correctly. The chalan form prescribed in GO Ms No. 370 dated 23.4.1977 of Finance Department should be used for making remittances. The foreign employer should also route the chalan through the TO/ PAO before remitting the amount into SBI/RBI as laid down in SR 19 (a) to TR 10 of Tamil Nadu Treasury code Vol I. GPF sections should ensure that these instructions are followed by foreign employers while remitting GPF subscriptions of Government servants in foreign service with them.

[Authority: FMI/I/9-106/82-83/531 dated 3-1-1983]

For the purpose of calculation of interest, when GPF subscriptions/refunds of advances, etc. are remitted through chalans, the date of deposit shall be deemed to be the last day of the month of receipt of pay, if it is received by the Accounts Officer before the 15<sup>th</sup> day of the next month of receipt of the pay.

## **CHAPTER 4**

### **TEMPORARY ADVANCES**

#### *4.01. General*

The Fund is designed solely for the protection of subscriber's family against his sudden death or if he survives until retirement, to provide both him and them with additional resources in his old age. Anything which interferes with a subscriber's normal accumulation detracts from the purposes and tends to defeat the true objects of the Fund. The Fund should not be regarded as a Bank Account.

(Government of India Finance Department letter No.1309-FE dated 24.11.1916)

#### *4.02. Grant of temporary advance (TA)*

TA from the Fund is payable to the subscribers for the purposes mentioned in Rule 14 of GPF (TN) Rules.

#### *4.03. Communication of sanctions*

Sanctioning authorities should send to this office a copy of the sanction order. An attested copy of the order sanctioning the advance should be attached to the bill in which the amount is drawn.

#### *4.04. Validity of Sanctions*

Orders sanctioning advances from the Funds will remain operative for three months from the date of issue.

(Authority: GO MS No.1068 dated 10.11.1959 - Funds Case 3-1/52-60)

#### *4.05. Scrutiny of Sanctions*

Sanction to TA should be checked as laid down in paras 12.19 of the MSO(A&E) Vol. I and if in order, they may be admitted by the AAO/SO. In doubtful cases, the AAO/SO should take the orders of the BO for admitting such sanctions. In case the debit does not appear within a reasonable period, enquiries should be made from the sanctioning authority in the case of non-gazetted officers and from the officers themselves in the case of self-drawing Officers.

#### *4.06. Diarising of TA sanctions*

The sections may use the following format for diarising the sanction orders:

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Date	Sanction Order No. and date	From whom recd	Brief subject	Disposal	Remarks	Initials
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This register should be closed and submitted to the BO on the 8<sup>th</sup> of each month and to the Group Officer quarterly on the 10<sup>th</sup> of April, July, October and January. These due dates should be noted in the Calendar of Returns. Details of TA sanctions received, disposed of etc. should be indicated in the Green Book

(Authority: FM I/I/3-1/87-88/113 dated 25.1.1988)

After diarising the TA sanctions, GPF sections may get them stitched department-wise and month-wise and also in the ascending order of the Account Number. In respect of small departments one single file for each month may be sufficient.

(Authority: FM I/I/3-1/88-89/37 dated 14.8.88)

In accordance with the procedure prescribed in para 12.20(i) and 12.23(ii) (a) of MSO (A&E) Vol.I, sanction of TA and PFW should be noted in the subscriber's account for making checks on the debits. As such, details of the sanction orders should be entered into the computer system before posting the debit vouchers.

(Authority: FM I/I/179 dated 30.3.1999)

#### *4.07. Over payment of TA*

If a subscriber is found to have drawn an amount in excess of the admissible amount, the overdrawn amount shall be repaid by him with interest thereon at the rate determined for each year, irrespective of whether the overdrawn amount is TA, PFW or FW. The interest realised on the overdrawn amount shall be credited to Government account under the sub-head "0049. Interest on overdrawals from Provident Fund", to be opened under the Major Head "0049. Interest receipts - Interest receipts of State and Union Territory Governments - A.G. Other receipts".

(Authority: GO MS No. 654, Finance (Funds) dated 24th September 1981)

Interest has to be recovered on that portion of the excess amount, which is not available for sanction, although at credit. The correct position is illustrated by the following example:

If a subscriber is having a balance of Rs.1,000 at credit and Rs.1,200 is sanctioned under special circumstances. The amount that is deemed to have been drawn in excess of the permissible limit is Rs.600 (Rs.1,200-Rs.600, being 60% of the amount at credit, viz., Rs. 1,000). Hence this overdrawn amount of Rs.600 along with interest thereon is recoverable from the subscriber.

(Authority: A.G.I/FM I/I/1-2/81-82/306 dated 1.2.1982)

#### *4.08. Refund of Temporary Advance*

When there is an advance running, it should be consolidated when a second advance is sanctioned and the subsequent instalments for recovery shall be fixed with reference to the consolidated amount. The advance shall be recovered from the

subscribers in such number of equal monthly instalments as the sanctioning authority may direct, but not less than 12 unless the subscriber so elects and not more than 24, if the consolidated amount does not exceed 2 months' pay of the subscriber. In cases where the consolidated amount exceeds two months pay, the sanctioning authority may fix such number of instalments to be more than 24 but in no case exceeding 36. A subscriber may at his option repay two or more instalments in a month. Each instalment shall be in whole rupees, the amount of advance being raised or reduced if necessary for fixing the amount of each instalment. No interest shall be charged on the TA.

*Note:* If the subscriber is due to retire within a year, the number of instalments for the recovery of TA should be fixed in such a way that the advance is recovered completely prior to four months of the date of retirement. There shall be no recovery of advances during the four months prior to the date of retirement.

(Authority: GO MS NO. 705 dated 14.7.78 and GO MS 1476 dated 2.11.79)

For this purpose, authorities competent to grant advances shall furnish the following certificate in the sanction order of TA, in the case of subscribers who are due for retirement within a year.

“It is certified that the number of instalments for recovery of advance, not exceeding the limit prescribed in rules, has been so fixed as to recover the advance completely four months prior to the date of retirement on superannuation”.

(Authority: Letter No.25460/Funds/80-1 dated 19.3.80 from Finance (Funds) Department - FM File 1-2/78-80/Vol. VIII/)

#### *4.09. Dependents*

The word 'dependent' used in rules 12 and 15 of the GPF(CS) Rules 1960 governing the grant of TA/PFW should not be interpreted with reference to Section 2(c) of the Provident Fund Act, 1925. The reason is that the Act defines the term for a limited purpose only viz., for making payment of PF money on the death of the subscriber when there is no nomination, and restricted to the relations defined in the PF Act. Instead, it should be interpreted in a liberal sense. Therefore, in the matter of sanctioning advances and withdrawals the sanctioning authority has only to satisfy whether the person for whom advance or withdrawal has been applied is actually dependent upon the subscriber. These instructions should also be applied to the withdrawals from the various Provident Funds administered by the Government of Tamilnadu.

(Authority: GOI, Ministry of Finance (Department of Expenditure) U.O. Note No.37/EV/69 dated 4.1.69 to CAG and CAG's UO No.103-A/4-69 dated 22.1.1969 - Fds.I/GI/9-12/68-69)

Daughter/Son for whose marriage PFW has been applied for need not be actually dependent on the subscriber for this purpose.

(GOI MF (Department of Expenditure) OM No. F. 28(31)-EV/58 dated 4.2.1959)



#### *4.10. Time limit*

No time limit need be imposed for the grant of an advance after the expenditure has been incurred, but it should be left to the discretion of the sanctioning authority to reject an application if submitted unreasonably long after the event to which the application for the advance relates.

(Letter No.3146-NGE II/KW 73-49 dated 28.9.1949 from the Auditor General in reply to this office letter No. Estt (Admn) 45 dated 18.3.1949 filed in Estt. Section)

Sanctioning authorities are empowered to grant temporary advances under rule 14(1) (iii) of the GPF (TN) Rules in cases where the subscriber could not apply for the advance before incurring expenditure due to urgency. Such advance at the discretion of competent authority should, however, be sanctioned only if the application is submitted within one month from the date of event for which the advance is applied.

(Authority: GO MS No.758 dated 18.6.1970 - Case FW/3-1/70-71)

#### *4.11. Ceremonies*

The term “ceremonies” occurring in Rule 14(1)(a)(iii) of GPF (TN) Rules does not cover pilgrimages.

(M.G. Finance (Pen) 11783/Pen.2 dated 22.3.1946 Fds. Case 1-4/34-39)

TA is not permissible for meeting expenditure in connection with the annual “Shradh ceremony” of a person who, prior to his/her death was a member of the subscriber’s family, was dependent upon him or was his close relative. The advance is, however, permissible for meeting expenditure in connection with the first annual shradh ceremony of such a person, provided the sanctioning authority is satisfied that it is obligatory on the part of the subscriber to incur the expenditure, that the amount involved is substantial and that it cannot be met out of his normal resources.

(Authority: Government of India, Ministry of Finance (Department of Expenditure) OM No. F.22(13)-EV(B)/64 dated 23.1.1965 and GO MS No.216 Finance Department dated 4.3.65 - Fds.I/GI/3-3/64-65)

#### *4.12. Illness*

For the purposes of sanctioning TA, the term ‘illness’ is deemed to cover confinement.

(G.I.M.F. (Department of Expenditure) Estt. Divn. letter No. 1635-EV(B)/61 dated 12.5.1961)

#### *4.13. Mahar*

“Mahar” (otherwise called “Dower”) is a sum of money or other property which the wife is entitled to receive from the husband in consideration of the marriage. Dower

may be split into two parts – ‘Prompt’ and ‘Deferred’. Prompt dower is payable on demand and deferred dower is payable on dissolution of marriage by death or by divorce. Dower is an obligatory payment for the non-payment of which suit will lie against the husband or against his heirs. Hence mahar will be an obligatory expense in connection with marriage for the purposes of Rule 14(1)(a)(iii) of the GPF (TN) Rules.

(MG F and A. Memo No. 46963B1/59-3, dt.26.5.1959 - Funds III.Agri 9/59-60)

#### 4.14. *Ear-boring*

TA may be sanctioned to all subscribers irrespective of their religion, to meet expenses in connection with ear-boring ceremonies.

(MG Finance Lr.No.131522/Finance 61-1 dt.9.12.61 and AG's orders dated 17.1.1962 filed in Fds.I Case 3-5/61-62)

#### 4.15. *Technical courses*

The following courses conducted by Universities and recognised technical and other institutions are treated as technical in nature for the purposes of advance:

- 1) Diploma courses in the various fields of Engineering and Technology
- 2) Degree and Post graduate courses in the fields of Engineering and Technology
- 3) Degree and Diploma course in Architecture, Town Planning and allied fields
- 4) Diploma and Certificate courses in Commerce
- 5) Degree and Diploma courses in Art/Applied Art and allied subjects
- 6) Degree courses in Agriculture, Veterinary Science and allied subjects
- 7) Courses conducted by Junior Technical Schools
- 8) Courses conducted by Industrial Training Institutes under the Ministry of Labour and Employment (DGE&T)
- 9) Draftsmanship courses by recognised institutions
- 10) Medical courses
- 11) Degree and Post-graduate course in Home Science
- 12) Diploma Course in Hotel Management conducted by recognised institutions
- 13) Full-time course in Chartered Accountancy
- 14) Pre-Professional course in Medicine if part of regular 5 years course in Medicine.
- 15) PhD in Bio-Chemistry
- 16) Bachelor and Masters Degree Courses in Physical Education
- 17) Degree and Post-Graduate course in Law
- 18) Honours course in Micro Biology
- 19) Associateship of the Institute of Chartered Accountants
- 20) Associateship of the Institute of Costs and Works Accountants
- 21) Degree and Masters Course in Business Administration of Management
- 22) Diploma Course in Hotel Management
- 23) MSc Course in Statistics
- 24) Payment of initial charges for admission to the National Academy, Khadakvasala.

(GO MS No. 1101 Fin. dated 1.11.1966)

- 25) Course in Marine Engineering conducted in the Directorate of Marine Engineering.  
(GO MS No. 713 Fin. dated 26.7.1977)
- 26) Master of Education and Bachelor of Education.  
(GO MS No. 1168 Fin. dated 17.12.1977)
- 27) The Company Secretaryship Course of the Institute of Company Secretaries of India
- 28) The Course of pre-Sea training imparted on the training ship 'RAJENDRA' to prospective Navigating Officers on merchant ships.  
(GO MS No. 377 Finance dated 1.6.1981)

#### 4.16. *Competent authorities*

Consequent on the abolition of Gazetted and non-Gazetted status of the Government servants and classifying them as Group A, Group B, Group C and Group D with effect from 1.4.1978 the competent authorities to sanction TA and PFW shall be as follows:

Sanctioning authority	Categories of staff to whom sanction may be accorded
1. Temporary Advances a) Government b) Heads of departments	Heads of departments Group A and B officers coming under direct control of Regional Officers (Heads of offices cannot sanction TA for themselves; they should get the sanction from next higher authority)
c) Regional Officers/Heads of offices, if there is no Regional Office	Group C and D offices coming under direct control of Regional Officers (Heads of offices cannot sanction TA for themselves; they should get the sanction from next higher authority)
d) Head of office	Group C and D officers except those coming the direct control of Regional Officers
2. Part Final Withdrawal a) Authority who can sanction TA as per rules b) Next higher authority c) Head of department	Up to 50% of the balance at credit to the officials under their control  50% to 60% of the balance Above 60% of balance and cases involving relaxation of rules

(Authority: GO MS No. 1606 dated 7.12.1978- Filed in FM/Gl.1/1-2/80-81)

#### 4.17. *TA to officials under suspension*

The objects specified in the rules for which advances can be granted will apply also to subscribers under suspension. In such a case, pay for the purposes Rule 14(1)(c)(i) of the GPF (TN) Rules should be taken to be pay which he was drawing immediately before being placed under suspension.

(GO MS No. 779 dt.9.8.1948 Fds. Case 1-3 of 1934-48; GO MS No.209 dated 7.3.1949.)

Temporary advance may be paid to a subscriber who is under suspension, only if he gives his written consent for effecting the recovery of the advance from his subsistence allowance.

(Authority L G.O.MS No. 497 Fin (Fds) dt.30.5.77 File FM/1-2/74-78)

G.O.Ms.No.368(Finance) dt.22/04/1978 as per (1A) under Rule 14(1)(c) (i) of Tamil Nadu GPF Rules.

#### 4.18. *TA to dismissed officials*

As rule 14 of the GPF (TN) Rules makes no distinction between an officer in service and one dismissed or removed from service, there is no objection to the grant of a TA to such a subscriber, who has preferred an appeal or contemplates doing so.

(MG Finance (Pen) Memo No. 18581 Pen.1 dated 29.5.1939 Fds. Case 1-4 of 1934-39)

#### 4.19. *Interval between two advances*

There should be an interval of six months between the sanction of two advances. The sanctioning authority should also incorporate a certificate to this effect in the sanction orders.

#### 4.20. *Drawal of TA while on Foreign Service*

The following procedure should be followed in regard to the drawal of TA and PFW in respect of subscribers on Foreign Service:

Payee	Outside the State	Within the State
Govt. servants, drawing pay in the payband Rs.15600-39100 with Graded pay of Rs.7600 (Self Drawing Officers) Authority:G.O.Ms.234 dt.01.06.2009 of Fin(Pay cell) dept. Tamil Nadu.	Accounts Officer of the State in which treasury is situated will be authorised to pay the amount. Authorisation will be in duplicate. Original copy will be stamped with special seal and signed by the BO/GAD and the duplicate to be signed by the BO/GPF	Nearest Treasury officer will be authorised to make payment. Copy of the authorisation should be sent to subscriber for presenting the bill at the treasury.
Others (whose pay is drawn in establishment bills)	Head of office to which the subscriber is permanently attached will draw and remit to the subscriber, cost of remittance to be borne by the subscriber.	Head of office where the subscriber was working before proceeding on foreign service will draw and remit to the subscriber, cost of remittance to be borne by the subscriber.

## **CHAPTER - 5**

### **PART FINAL WITHDRAWAL AND FINAL WITHDRAWAL**

#### **A. Part Final Withdrawal (PFW)**

##### **5.01. *Purposes for which PFW is allowed***

###### **i) Construction of house**

If a subscriber has put in a service of 15 years (including broken periods of service, if any) or the application is submitted within 10 years before the date of his retirement on superannuation, PFW is permissible for the purchase of a house or house site and construction of a house thereon for the subscriber's residence or for making additions or alterations to a house already owned or acquired by him. It is also admissible (a) for constructing a house for the subscriber's residence on the site owned by the spouse of the subscriber; and (b) for reconstructing or making additions or alterations to a house already owned or acquired by the spouse of the subscriber.

(Authority: AG I/FM I/I/1-2/82-83/242 dated 28.8.1982)

*Note 1:* Government have ordered to allow PFW for building or acquiring a house (including cost of site) for the subscriber's residence or repaying any outstanding amount on account of loan expressly taken from any source for this purpose. It has been held that the interpretation of the Rule would deem to include loan taken from his wife. The loan should have been given by the wife out of her own money and not merely out of her husband's savings given to her. A certificate from the subscriber that the loan was taken out of such money is sufficient and may be accepted as true and consent of husband and wife may be presumed.

*Note 2:* PFW for house building purposes is permissible only when it is entirely for residential purposes and not for construction of godowns and shops in the residence or house.

(Authority: Govt. of Tamilnadu letter No.197826/Fds./76-1, Fin. (Fund) dated 2.2.1977, filed in FM 9-11/74-78)

*Note 3:* The total amount drawn from all Government sources including withdrawal from GPF for house building purposes should not exceed the maximum limit prescribed for grant of HBA.

(Authority: OM No.10/12/Pen/80-GOI MHA, Dept. of P&AR, New Delhi dated 3.12.81; File AG I/FM I/I/9-11/82-82/14 dated 17.4.82)

###### **ii) Betrothal/marriage of sons and daughters**

*Note:* PFW for the purpose of marriage of dependent sons and daughters can be sanctioned even after the marriage is over, in case where the application is received in the office of the sanctioning authority before the date of marriage.

(Authority: Government letter No.16609/E2/82-3 dated 22.07.82 - FM I case No. 1-2/82-83)

iii) Higher education of children

A subscriber shall be permitted to make a withdrawal for higher education once in a year, provided the withdrawal on each occasion does not exceed the limit specified.

(Authority: GO.MS No. 36 Finance (Funds) Department dated 27.01.1981)

iv) Illness

v) Acquiring a farm land or business premises or both within six months before the date of the subscriber's retirement

vi) Purchasing a motor car or for repaying a Government loan already taken for this purpose, if the subscriber has completed 25 years of service or has less than 5 years to retire on superannuation subject to the following conditions:

- i) The Officer's pay is Rs.12000 or more
- ii) The amount of withdrawal is limited to Rs.50,000 or one third of the amount standing to the credit of the subscriber (half of the balance at credit as a special case) or the actual price of the car, whichever is the least
- iii) PFW may also be sanctioned for extensive repairs/overhauling of car
- iv) Officers who have already received PFW for this purpose will be allowed one more withdrawal for the same purpose so long as the total of the two withdrawals does not exceed Rs.50,000.

(vii) The competent authority authorised to sanction part final withdrawals can sanction part final withdrawals upto to 90% of the balance at credit of the subscriber without assigning any reason, in case it is applied for within 12 months before superannuation.

PCA 1 arrears and impounded DA credited to GPF can be considered for the purpose of arriving at available balance.

(G.O.Ms.535 Finance (All) Department dated 19.07.1991)

*5.02. Authorisation from AG*

PFW may be sanctioned by the authority competent to sanction an advance for special reasons without obtaining any authorisation from the AG. However, no PFW shall be made to a subscriber during the last four months of his service other than 90% PFW sanctioned as per Sub-Para 5.01 (vii) above.

*5.03. Diarising of PFW sanctions*

The PFW Sanctions are captured in the System by the DEOs while posting the Debit Vouchers.

*5.04. Validity of PFW sanctions*

Orders sanctioning PFW will remain operative for 3 months from the date of issue. In case of withdrawals effected in instalments, the sanction accorded for the withdrawals will remain valid up to the date to be specified by the sanctioning authority in the sanction order itself.

(Authority: GO MS No. 1276 Finance dt.10.11.66 - Fds. I/GI/3-6/65-66)

*5.05. Sanction of PFW during suspension*

PFW admissible for various purposes may be sanctioned to a subscriber who is under suspension, provided he is otherwise eligible and fulfills the other conditions prescribed in the respective rules and orders in this regard.

(GO MS No. 1488 dated 22.11.57 - Fds. I Genl. Case 9-254/57-58)

*5.06. Ascertaining balance at credit*

Whenever the subscriber can satisfy the competent authority about the balance at credit with reference to the latest statement of account and evidence of subsequent contributions, the competent authority may sanction withdrawal within the prescribed limits, as in the case of a refundable advance. In doing so, the competent authority will take into account any withdrawal or refundable advances already sanctioned to the subscriber. If the applicant cannot satisfy the competent authority about the admissibility of withdrawal, the amount at his credit may be ascertained from the AG. The sanction for the withdrawal should prominently indicate the GPF Account number and should invariably be endorsed to the AG. In case the AG reports that the withdrawal as sanctioned is in excess of the amount at credit or otherwise inadmissible, the subscriber shall be required to refund the full amount.

*5.07. Interval between two withdrawals*

Minimum interval between withdrawals is as shown below:

a) 6 months between:

- two consecutive temporary advances (GO MS No.107 Fin dated 9.2.1976)
- a conversion of part of the outstanding TA into PFW (the other part continuing as temporary advance) [Government memo No.38685 Funds/76-1 dated 9.4.1976]
- a PFW and the succeeding temporary advance and vice-versa
- the conversion of the entire outstanding temporary advance into PFW and the succeeding temporary/part-final advance/withdrawal and vice-versa
- the sanction of a temporary advance/part-final withdrawal and succeeding conversion of part of the outstanding temporary advance into part-final withdrawal and vice-versa

b) 1 year between two consecutive PFW (GO MS No.348 Fin dated 26.3.1976 and Government memo No.86853/Funds 76-1/Fin dated 11.7.1976)

*5.08. Certificate to be recorded*

The following certificate should be recorded in the sanction orders for withdrawals

“Sri/Smt/Kum..... was last sanctioned a Part Final Withdrawal by this office for an amount of Rs. .... vide Proceedings No. .... dated..... after the accounts statement for the year .....”

“Sri/Smt/Kum..... is understood (as stated by him/her) to have been last sanctioned a PFW of Rs. .... (sanctioning authority)”

(Authority: GO MS No. 1353, Fin. dt. 21.10.1974 and O.M.No.2(62)(II)-EV(B)/7 dt.16.9.74 File1-2/74-78,1-1/74-78)

#### 5.09. Conversion of advances to PFW

The procedure to be followed for conversion of advances into PFW is detailed below:-

(1) If the entire consolidated advance is convertible and the subscriber requests for conversion of the whole amount, the entire outstanding balance shall be converted.

(2) If the application is to convert one or more of the several advances which have been consolidated, the particular advance(s) should be notionally treated as separate advance(s) and the recovery fixed independently in maximum permissible number of instalments. The balance of the particular advance (s), after reducing by the amount which would have been recovered on the basis of the notionally fixed instalments till the month in which the application for conversion has been made, should be calculated and then allowed to be converted into a withdrawal. This procedure is illustrated by the following examples.

*Example:* An advance of Rs.4000 (C) is sanctioned to a subscriber whose monthly pay is Rs.4000. Two earlier advances of Rs.9600(A) and Rs.6000(B) are still running. The advances are then consolidated. At the time of consolidation, the balance amount of advances (A) and (B) was Rs.5600 and Rs.3000 respectively, the amounts of instalments of recovery of these advances being Rs.400 and Rs.250 per month respectively. In other words 10 and 12 instalments respectively would have been recovered. The recovery of the consolidated amount of Rs.12600 (Rs.5600+3000+4000) was fixed in 36 instalments of Rs.350 each. After the recovery of 10 instalments of the consolidated advance, when the total outstanding balance is Rs.9100, the subscriber applies for:

(i) Consolidation of advance (A) into PFW

Since the amount sanctioned as advance (A) is less than the subscriber's 3 months' pay (viz. Rs.4000x3=12000), the recovery of that particular advance of Rs.9600 should be notionally fixed in 24 instalments of Rs.400 each. As 20 instalments of Rs. 400 each would have been recovered on account of that advance till the month of application i.e., 10 instalments before consolidation and 10 subsequently, Rs.1600 (9600-8000) may be converted in PFW.

(ii) Conversion of advance (B) into PFW

Since the amount sanctioned as advance (B) is also less than 3 months' pay, the recovery of advance (B) - Rs.6000 should be notionally fixed in 24 instalments of Rs.250 each. As only 22 instalments of Rs.250 each would have been recovered on account of that advance till the month of application i.e. 12 instalments before consolidation and 10 instalments subsequently, Rs.500 (6000-5500) maybe converted.

(iii) Conversion of advance (C) into PFW

The recovery of that advance of Rs. 4000 should be notionally fixed in 24 instalments of Rs. 166.66 each. As only 10 instalments would have been recovered from that particular



advance by the time he applied for conversion, the subscriber can be allowed conversion of Rs.2333 (4000-1667).

(3) After sanctioning the conversion of a portion of the consolidated advance into PFW, balance outstanding in the consolidated advance should be treated as a fresh advance and a sanction indicating the new rate of recovery and the number of instalments as per rules should be issued. In the example cited in para 2 above, the outstanding balance is Rs.7000 (9100-1600-500). This amount should be treated as a fresh advance.

(Authority: Government Memo No. 1466/Fund/73-9, Fin. dated 9.7.74 - Filed in File 1-2/74-75/Vol. VIA in FM/Ord I)

Procedure to be followed in GPF sections:

The noting of the conversion of temporary advance into PFW in the subscriber's account is essential to avoid taking a single debit twice while finalising the case due to presumption of debit in the absence of refund/debit posting. The GPF sections should prepare the following reports every month on or before 10<sup>th</sup> of the succeeding month and hand over the same to the respective SCOs for making necessary notings in the system.

- (a) a list of cases authorised in a month separately for F.W. and TOB suffix-wise with details such as name, Account No., suffix, sanction number and date, amount of sanction and unit which finalised the case.
- (b) a list of sanctions for conversion of TA to PFW with details such as name, suffix, GPF No., year, month and amount of conversion or a nil report on the subject if there are no sanctions for conversion in a particular month.

The FW/TOB cases enlisted by the sections would be marked in the system and such marking would be exhibited as FW/TOB/GPF( )/Unit ( )/on the subscriber status before finalising the case in order to avoid duplication of authorisation/TOB especially in the cases relating to post computerised period.

(FM I/III/9-1/99-2000/53 dt. 4.2.2000)

## B. Final Withdrawal (FW)

### *5.10. Forwarding of FW applications*

When the amount to the credit of the subscriber becomes finally payable, the head of office should obtain and forward through the authority competent to sanction a TA for which special reasons are not required, the application in the prescribed form for closing the subscriber's account. Subscribers who are Gazetted Officers should themselves send the application through the said authority. If, however, the claim arises after the death of the Self-drawing Officer, the Head of the Office in which the Officer was serving at the time of his death should obtain the application from the claimant and send it through the said authority.

The Head of Office/Department may forward the FW application up to 4 months in advance of the date of superannuation of the subscriber.

#### *5.11. Admissibility of final payment*

Under section 2(a) and (4) of the Provident Fund Act, 1925 the Fund balance becomes finally payable only on the happening of the contingencies specified under the Fund Rules. Any relaxation of rules given by Government in individual case of hardship should not be contrary to section 2(a) of the PF Act.

The intention of rule 29(a) of GPF (TN) rules is that when vacation precedes leave, the amount standing to the credit of the subscriber shall upon application to the AG become payable any time between commencement of vacation and the date of actual retirement.

(GO No. 477 (Pen) dated 5.6.1936)

When a subscriber has attained the age of superannuation, but has not been permitted to retire from service owing to any reason, the amount standing to his credit, shall become payable, if the subscriber applies to the AG.

(Rule 29 (c) of GPF (TN) Rules)

#### *5.12. Certificates regarding TA/PFW*

The certificates regarding TA/PFW to be given on the application for final closing of PF account should cover a period of twelve months preceding the dates as given below:

1. Retirement and death	Date of event
2. Resignation	Date from which resignation is accepted. If resignation is accepted with retrospective effect, date of orders accepting resignation.
3. Dismissal, removal or discharge not amounting to dismissal	Date from which dismissal, removal or discharge takes effect
4. Dismissal, removal or discharge amounting to dismissal	1. If an appeal has been preferred, date of final orders on such appeal or the date on which the official informs in writing that he has withdrawn the appeal; 2. If no appeal has been preferred, date of expiry of appeal time or the date on which he gives in writing that he does not propose to make appeal, whichever is earlier.

*Note 1:* If the subscriber worked in more than one office during the last twelve months of service, the head of office/department under whom the subscriber last served should collect the necessary information from the various offices and furnish a single certificate.

*Note 2:* In cases of dismissal, removal, compulsory retirement, invalidation etc., if appeal was preferred by the subscriber, the date on which the appeal was disposed of should be taken as the criterion for the purpose of calculation of GPF interest (i.e. the event necessitating final closure of account.)

(Authority: Govt. Memo 180540/Fds.76-77 Fin (Funds) Dept. dated 10.6.77 (file FM 1-2/74-78)

*Note 3:* In the case of a subscriber who is compulsorily retired under Fundamental Rules 56(d), irrespective of the fact whether he prefers a review petition to Government or moves a Court of Law, the balances in the Fund shall become payable on the date of retirement with interest thereon as regulated under sub-rule(4) of rule 13.

(Authority: GO.MS No. 186 Fin (Funds) Dept dated 7.3.85)

If the subscriber had worked in more than one office during the last twelve months, the Head of Office/Department where the subscriber last served should collect the necessary information from the various offices and furnish a single certificate regarding any TA/PFW paid to the subscriber.

(Authority: GO MS. No. 630 dated 2.7.59 - case F.9/59-60)

#### *5.13. Receipt and diarising of FW applications*

The Tapal Receiving Section (TRS) will receive the combined application (pension and FW). The DEOs will diarise the FW applications after detaching them from the pension applications, mark the sections to which they relate and hand them over to the EDP section. The printouts of the status reports and review sheets of the cases are taken and handed over to the Funds Library.

The details available in the system while diarising FW cases is enclosed as Annexure 5.13 (placed below).

The Funds Library hands over the FW applications along with LCs and printouts to the AAOs of the concerned sections who in turn distributes them to the respective units on acknowledgement.

(Authority- AG(A&E)Pension 30/IV/3-47/2009-10/40 dt 17/4/09 read with GO 211 dt 27/5/09 of Finance (Pension) Dept of Tamil Nadu Govt in respect of combined application.)

#### *5.14. FW Register*

The FW application printouts will be kept properly filed in plastic covers and this will be the FW Register. The FW Register will be under the custody of the AAO/SO, who will utilise the same for watching the disposal and weekly closing/submission, instead of the old FW register.

(FMI/I/9-10/2000-01/179 dated 12.11.2000)

#### *5.15. Defective/Incomplete applications*

(A) Defective Application:

If the application is found defective in view of the following reasons:-

- i) application form used is not in the prescribed format (as prescribed in GPF Rule Book)
- ii) not signed by the claimant
- or
- iii) application not countersigned or not countersigned by the authority competent to do so as combined application is received the AGs Intra may be verified whether the

application has been forwarded by the Head of the Office (DDO). If so, countersignature may not be insisted upon.

(Authority: Circular No.24 of FM-FM1/FT/2012-13 dt.06.08.2012.)

The application in original may be returned to the department along with a D.O letter, with the approval of the Group Officer in the office copy of the D.O letter. Such cases will be treated as 'RIO'. The scrutiny of the application should be done at the dak stage itself by the AAO/SO/Sr.Acctt/Acctt concerned and the application should be returned within 7 days from the date of receipt in our office. EDP section will mark the cases as 'RIO' in the system for clearance only after checking the file containing the office copy of the D.O letter calling for the particulars. The format of the D.O letter to accompany the application is given as Annexure 5.15 (A).

#### B. Incomplete Application

If the application is in order duly signed and countersigned but certain essential particulars are wanting like for instance –

1. Even though last 12 months details of credit are required for verification, if not furnished by the DDO, it may be presumed that no recovery has been made for the last 4 months as per rules. The credit beyond the LFD period if posted and a doubt arises, the schedules may be verified. As these credits are unauthorised, these will earn no interest. The credits posted after agreement will be made available in the sections as a year end exercise. .

Whether the drawal of 90% PFW has been mentioned in the application or not, we may issue a conditional authorisation, passing the responsibility to the DDO/TO. Every effort is made in the office to post the debits ahead of credits in order to ensure that there is no overpayment.

Authority- Circular 24 dated 6/8/12.

2. The LHC and GPF nomination may be obtained from the service book available in the pension group. For death certificate the entry in the LHC or entry regarding the date of death in SB is sufficient to finalise the case. As regards FP cases a sympathetic approach to help the family may be the underlying factor in disposal of the cases.

Authority- Circular No24 dt 6/8/12.

3. Original nomination not enclosed (death cases)
4. Death Certificate and/or Legal Heirship Certificate not enclosed (death cases).
5. Resignation acceptance orders not enclosed for resignation cases
6. Voluntary retirement acceptance orders not enclosed for VR cases
7. Dismissal orders not enclosed for dismissal cases etc.

Such applications should not be returned in original. The application should be retained and a D.O letter listing the particulars required should be issued (with the approval of the Group Officer in the office copy). The copy of the letter should be endorsed to the subscriber also to ensure early compliance. Such cases are to be treated as 'PWO' (Pending with others). The format of the D.O letter is given as Annexure 5.15 (B). PWO cases should be reviewed periodically by the Branch Officer and reminders issued at appropriate level so as to ensure speedy clearance.

*5.16. Disposal of FW cases*

Applications should be dealt with expeditiously and if payment is admissible, authorisation should be issued within 15 days.

Detailed procedure for the disposal of FW application is given below:

1. On receipt of the application along with the printout and the status reports from EDP Cell, the concerned SA in the GPF section shall open a case in which the application should be placed together with previous ledger cards, status reports and a copy of nomination attested by Branch Officer (if the subscriber is dead). In the case of nominations admitted and filed by Heads of Offices, original nomination should be obtained and examined. The LHC and GPF nomination may be obtained from the service book available in the Pension Group.

(Authority: Circular No.24 of FM-FM1/FT/2012-13 dt.06.08.2012.)

2. It should formally be seen that the balances have been carried forward correctly from year to year and from one ledger card to another.

3. The subscriber's account for the year of its closure and 5 years immediately preceding that year should be reviewed in detail. Ledger cards should be thoroughly reviewed to locate any missing debit/probable debit to guard against any over payment. If in the course of these reviews, serious discrepancies or mistakes are noticed, the account should, at the discretion of the Group Officer, be thoroughly checked from the beginning.

(Authority : Hqrs. Lr. No. 1254-TA II/215-83 dated 16.9.83 Gen. Cir. No. 92-TA II/1983 filed in FM I/9-19/83-84.)

4. Based on the details of last 12 months' credits and debits available in the FW application, the SAs will note in the Data Sheet the details of credits/debits yet to be posted in the System.

(Authority : FM I/I/27 dated 9.6.1992)

Even though last twelve months details of credits are required for verification, if not furnished by the DDO it may be presumed that no recovery has been made for the last four months as per rules. The credit beyond the last fund deduction period if posted and doubt arises, the schedule may be verified. As these credits are unauthorised, these will earn no interest.

The credits posted after agreement will be made available at the section as a year end exercise.

( Authority: Circular No.24 of FM – FM I/FT/2012-13 dated 6.8.12)

5. The Register of missing credits and explanation sheets of differences should be gone through in order to ascertain that no credits/debits are missing in the accounts and to adjust any items remaining unposted as far as possible.

6. Objection Book and review notes on triennial review should be referred to for ensuring that no discrepancies or defects indicated therein remain unsettled.

(Authority: Hqrs. Circular letter No. 125-Tech.Admn. II/159-67 dated 16.1.1968 - File Fds. I/Gl./9-19/67-68)

7. Amounts of subscriptions, refund of advances indicated in the FW application and withdrawals up to the date of closing should be verified with reference to schedules and vouchers and these credits and debits should be taken into account for final closure.

8. After allowing interest admissible under the rules, the net amount payable should be worked out. For crediting interest to the account by contra debit to the interest head of account, the following procedure should be followed:

(i) An "Interest Adjustment Register" should be maintained by each GPF section. Interest paid on closed accounts either on account of final payment or transfer of accounts should be noted in this Register as and when the final payment is authorised or the account is transferred. At the end of the month, the Register should be closed and interest charges should be credited to GPF by debit to the interest head of account. The Register should be submitted to the Branch Officer on the 20<sup>th</sup> of every month. Submission of the Register to the Branch Officer may be watched through the Calendar of Returns. For the purpose of closing PF account monthly, total of the interest adjusted every month may be posted from this Register to Broad sheet and added to the total credit for the month to arrive at the grand total of PF credit for that month. In the computer, the interest amount should be adjusted monthly, the amount so adjusted and the amount shown in the register should be reconciled. While furnishing the annual interest figures to FM Section by EDP Cell for proposing a consolidated Transfer Entry, the total amount adjusted towards interest in respect of closed/transferred accounts for the whole year should also be furnished separately.

(ii) According to Para 12.44 of M.S.O. (A&E) Vol. I, Transfer Entry for crediting the amount of interest to GPF by debit to Interest head should be prepared and incorporated in the March final or supplementary accounts. The adjustment of interest may be carried out on adhoc basis if the adjustment cannot be made on the basis of the actual calculations. In such cases the difference between the total amount to be credited to the accounts of the subscribers and the amount actually credited should be adjusted in the account of the next year. Approval of the Headquarters Office must be obtained before carrying out provisional adjustment. For this purpose necessary proposals, explaining the circumstances under which the adjustment cannot be made on actual calculations, should be sent to Hqrs. office. Even in such a case, if the difference between the amount of interest adjusted on adhoc basis and the amount of interest actually due in the accounts of that financial year can be adjusted, the adjustment should be done through belated Journal Entry after obtaining the requisite permission of the appropriate authority. Any excess/saving between the actuals and budget provision may be explained as usual.

iii) If the total amount of interest actually due to be credited to the subscribers' accounts is far in excess of or too less than the budget provision, necessary explanation may be given in the Appropriation Accounts and remedial action taken to avoid similar situations in the next year. A detailed note may also be sent to Hqrs office along with the draft Appropriation Accounts indicating the circumstances under which the excess/saving occurred and why excess/saving could not be covered by obtaining additional grants or surrendered in time. The practice of restricting the adjustment in accounts to the extent the available budget provision is against the Parliamentary control of Public Finance. Adequate

precautions are, therefore, to be taken while preparing the budget estimates and revised estimates so that ultimately it may not result in excess/savings. The procedure outlined in sub para 8 (i) to 8 (iii) in respect of adjustment of interest will be taken care of by FM II and Fds. (EDP) in the computerised set-up of maintenance of GPF accounts.

9. In place of check memorandum, a data sheet is prepared by the Senior Accountant. All details of missing credits/debits traced, adjustments to be made, handposting of debits/credits if any to be made should be noted in the data sheet and submitted to the AAO. Particulars of the subscriber like his/her designation, DDO, Sub treasury and Treasury, Residual balances to be authorised later etc are noted in the data sheet. Once admitted, they should be submitted to the Branch Officer for approval. (Annexure 5.16 (B) is placed below.

10. On receiving the case back from the Branch Officer after approval, all entries/adjustments required are incorporated in the system and agreement of final amount to be authorised is made in the system. A printout of the details of the amount agreed in the system (output sheet) is taken and submitted to the Branch Officer through the AAO. The Branch Officer verifies and reviews the correctness and approves the final amount in the system before printing of authorisation.

Authorisation Number showing Section, Unit, Case Regr. No., DC Regr. No., Despatch No. and Date

- a) Place of payment such as Sub Treasury/District Treasury/PAO .
- b) In the case of RB details, the salary month (Transaction month) of the RB may be noted instead of the posting month.
- c) In death cases, nomination date and the name(s) of the legal heir/heirs to whom payment is to be made. The quantum of share payable to each legal heir should also be indicated properly.
- d) Amount authorised indicating amounts of GPF, PCA, IR, IDA etc., separately.

The AAO/SO will ensure that all the details are scrupulously included in the Data Entry Sheet, as the correctness of the authorisation generated by EDP will solely depend upon the details furnished in the sheet.

Based on the details furnished in the Data Sheet, the SCO concerned will feed the adjustments mentioned in the Data Sheet, if not already done, in the subscribers' current year's account and verify the final amount to be authorised, as arrived at by the System. If there is any discrepancy in the final amount to be authorised, due to any error in the System or in the manual calculation in the Section, the same has to be reconciled by the SA of the Section in consultation with the SCO of the EDP. Corrections if any, effected at this stage, have to be got approved by the BO of the Section before printing authorisation.

#### *5.17. Printing of authorisations:*

The approved cases should be enlisted in a separate transit register and handed over to the SCO by the clerk of the section each day on acknowledgement by the SCO. The SCOs should take printout of authorisation in triplicate in the pre-printed computer form and return the cases to the section along with authorisation through the DEOs of the respective sections latest by the next working day. Model form is given in Annexure 5.17.

### 5.18. Authorisation Forms

The authorisations should be printed in pre-printed computer forms in triplicate. The original, duplicate and triplicate copies should be marked as such. Colour of the ink to be used for printing the original, duplicate and triplicate should be brown, green and red. These forms should be kept safely in the Library and supplied to EDP Cell on requisition by the DP who will be personally responsible for the use of the forms. A Register should be maintained by EDP Cell for watching receipt and disposal of the authorisation forms. This Register should be closed and submitted to the Branch Officer on the 5<sup>th</sup> of every month, as shown below:

Closing for the month of.....

Opening Balance	No. of forms received	No. of authorisations issued	No. of forms cancelled	Closing Balance (1+2)-(3+4)
1	2	3	4	5

### 519. Issue of authorisation

The SAs will verify the correctness of the printouts of authorisation and despatch the authorisation after being authenticated by the Branch Officers at the earliest as detailed below:

#### Payee

#### To whom authorisation is to be sent

#### I. Within the State:

(a) Gazetted Officer	Subscriber
(b) Non-Gazetted officers or nominees, heirs etc. of deceased subscribers (both Gazetted and Non-Gazetted)	
(i) If payment is desired at Hqrs of the Head of Office	Head of office with copy to Treasury Officer
(ii) If payment is desired elsewhere	Treasury/Sub Treasury officer concerned

(Authority: Govt letter No. 149777 T & A/77-21 Fin.(T&A) dt. 8.3.79 (FM 9-142/79-80/Gl.I)

#### II. Outside the State

(a) Subscribers or nominees, heirs etc. of deceased subscribers	A Demand draft is obtained from RBI, Chennai on any branch of the SBI or SBT where the subscriber or nominee or heir desires to get payment. The DD will be sent to the party after getting advance stamped receipt through the Head of Office.
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In letter No. 861-TA-II/264-81 dated 31.07.82, CAG has instructed that if the FW applications are defective or wanting, these defects/omissions should be got rectified/supplied and under no circumstance should the issue of conditional authorisation be resorted to.

*5.20. Authorisation to be despatched by Registered Post*

All authorisations for the final payments from Provident Fund deposits should be sent by Registered Post. To facilitate the work of the despatcher, the words "Registered Post" should be printed at the top of each authorisation.

*5.21. GPF Section dealing with last place of duty to authorise payment*

Rule 9(1) (b) of GPF (TN) Rule provides that GPF subscription should be stopped four months prior to the date of retirement. However, Government servants are transferred even during the last four months of service (i.e. after the stoppage of subscription). In such cases the last place of duty should be the criterion and the concerned GPF section should finalise and authorise the amount for the following reasons:

- a) As the subscriber would normally desire to receive payment from his last station, it would be difficult for a section where LFD was effected (which is totally unconnected with district) to authorise payment in a different place.
- b) The drawing officer of the last station has to prepare the bill.
- c) Identification of the subscriber is possible only at the last station of duty.
- d) The debit will appear only in the last station where he worked.

(Authority: FM I/I/1-2/1988-89/43 dated 1.7.88)

Subscription to PF is stopped four months prior to superannuation and application for final withdrawal are obtained and forwarded to this office sufficiently in advance to enable this office to process and issue authorisations in time so that the claim of the subscriber can be settled by the heads of offices/departments on the following day of their retirement. As such, sections receiving FW applications prior to the date of retirement should not treat them as advance cases. Instead, these cases should be processed in advance, correspondence initiated for settling missing credits/debits etc., and authorisations issued at least a fortnight in advance of the date of retirement with suitable endorsement making them payable on the next day of retirement.

(FMI/I/1-2/87-88/51 dated 10.07.1987)

*5.22. Authorisations to PW and Forest Divisions*

According to GO MS No. 118 Finance (LC) Department dated 20.2.1991, DDOs of PW and Forest Divisions shall draw salaries and other establishment charges by presenting bills at Treasuries. The sections dealing with PW and Forest Departments will, therefore, issue authorisations in favour of the concerned DDOs with copy to Treasuries concerned.

(Authority: FM I/I/1-2/91-92/6 dated 24.4.91)

### *5.23. Authorising portion of amount*

When the amount standing to the credit of a subscriber in his PF account has become payable and if it is apprehended that the settlement of the case is likely to take some time, payment of that portion of the amount in regard to which there is no dispute or doubt, should be authorised promptly and the balance amount should be authorised as quickly as possible.

(CAG's letter 1297-Admn.II/264 dated 2.9.53 - Case 9-11/53-54)

### *5.24. Intimation to subscribers*

The fact of issue of authorisations for payment to non-Gazetted Officers should be intimated to them in the prescribed form (Annexure 5.24) on the same day. When authorisations are issued to the Treasury Officer direct, the documents for the identification of the payees should be sent.

### *5.25. Currency of FW Authorisation*

FW authorisation will be current for six months from the date of its issue and will have to be revalidated, if payment is to be made after this period. For this purpose, instead of recalling a time barred payment authority with a no payment certificate of the Treasury Officer, a revalidation letter can be issued to the Treasury Officer/ DDO with intimation to the subscriber /beneficiary.

(Authority:CAG's D.O.letter No.2459-TA.II/30.2.1978 dated 03.10.78-FM/GI.I/9-131/78-80)

### *5.26. Intimation to Incometax authorities*

Intimation to the Commissioner of Income Tax should be sent if the amount authorised is Rs.1,00,000 (Rupees one lakh) and above at a time, as and when such payment is authorised irrespective of whether payment is made at the time of retirement or earlier for the purposes of House Building, Marriage or Higher Education. This procedure took effect from 1.4.1986.

(Authority:Commissioner of Income Tax Lr.No.1142-III (Misc.)/85-ED dt. 20.03.1986 and HQRS.Lr.No.1200-AC-II/34-83 dated 17.07.1986 - file FM I/I/9-130/86-87)

With effect from 1985-86, in respect of payment of PF balances to the nominees/ legal heirs of Government servants who die while in service, no intimation need be sent to the IT office (Estate duty section)

(FMI/I/9-130/86-87/7 dated 28-4-86)

### *5.27. Register of closed accounts*

In the case of final payments to non-Gazetted subscribers authorised through the Heads of Offices, receipt of the certificate of disbursement should be watched through the

Register of closed Accounts maintained in Form MSO(A&E) 33. The Register should be closed and submitted to the BO on the 5<sup>th</sup> of every month.

(Authority: Para 12.27 of MSO (A&E) Vol. I) (FMI/I/9-19/82-83/167 dt 12-7-82)

*5.28. Closure of FW Register*

The details available in the system regarding authorisation of final payment is enclosed as Annexure 5.28 (placed below)

*5.29. Register of delay in receipt of FW cases*

In order to have a record of the delays in the receipt of FW applications and other documents and particulars necessary for the finalisation of the cases, each GPF section should maintain a register in the form given in Annexure...5.29.

The register should be submitted quarterly to the Branch Officer, on the 5<sup>th</sup> of July, October, January and April, showing particulars of cases of delays in receipt of applications for over six months from the date of event. After submission of the register for the quarter ending 31<sup>st</sup> March, each Section should furnish a list of cases of delays, categorywise to FM by the 15<sup>th</sup> July. FM will consolidate the lists and prepare a draft paragraph for inclusion in the Appropriation Accounts and send the paragraph duly approved by the AG to AAD Section by the 15<sup>th</sup> of August at the latest.

AG should report delays in the receipt of FW to the Chief Secretary/Finance Secretary/Departmental Secretaries. The letters should be supported by details of delay occurred in each department. Similarly, in case the incidence of incomplete applications is large in any particular department or in a number of departments the matter may be taken up with the Department/Finance/Chief Secretary. If the AG finds no improvement in both these areas he should suitably bring it to the notice of the Finance/Chief Minister.

*5.30. Reports to Finance Ministry/State Finance Department*

Statements of FW cases in which the departmental authorities have not sent the FW applications in complete shape or have not complied with the relevant rules and instructions, resulting in delay in issuing the authorisation for final payment, should be prepared separately for each Department by GPF Sections and sent to FM Section by the 5<sup>th</sup> of January, April, July and October. FM section will send a consolidated statement to the Ministry of Finance/State Finance Department on the 10<sup>th</sup> of these months. The sections should make suitable entries in the Calendar of Returns and ensure the submission of the statements. Each case included in the report should be sufficiently detailed indicating, *inter alia*, the particular defect noticed in the application and particular rules or instructions which had not been complied with by the departmental authorities.

(Authority: Hqrs circular No. 404-Tech. Admn.II 568/65 dt. 21.2.66 filed in file 9-25(65-66).

If in a quarter the report is 'Nil', no report need be sent to the Ministry of Finance/Finance Department.

(Authority : No. 1232-T. Admn.II/568-65 dated 9.6.1966)

#### *5.31. RB Register*

Since the details of the residual balances are available in the system, clearance of RB is made as and when particulars are received from the DDO.

#### *5.32. Clearance of RB cases*

All the RB cases pending are to be reviewed with reference to status reports, schedules etc. The cases may be cleared as shown below:

(1) If the amount pending is Rs.200 and below they may be adjusted on adhoc basis provided no such adhoc adjustment has been made previously.

(2) In respect of cases where details of recovery have been furnished by the subscriber/Department, but are not traceable in our master cards, adjustments may be effected by proposing CEs. Detailed instructions in this regard are given in Para 8.14 to 8.22 of this Manual

(3) In respect of cases other than the two categories specified above affidavit may be called for from the subscribers (the detailed procedure and format for which is given in Para 8.21 [ii]) and cases may be cleared on the basis of these affidavits.

(4) Cases in respect of which no reply is forthcoming even after the issue of three months notice may be closed after obtaining orders of Group Officer. Three months notice may be given in respect of cases wherever necessary and they may be cleared on the expiry of three months after obtaining orders of Group Officer.

#### *5.33. Database of RB cases*

A computer database of all pending RB cases has been created by Funds EDP section and printouts of RB cases relating to each section are available in separate bundles. Each section should maintain a "RB files Transit Register" in which the bundle number and name of the subscriber should be written and the bundle will be kept in safe custody in the Library for reference.

[FMI/I/9-3/2000-01/149 dated 28.8.2000]

#### *5.34. Closure of RB cases*

Each RB case should be reviewed quarterly to ensure adequate action and the maximum period between the first payment of available balance and the final payment should not exceed 6 months. AG may get all cases delayed beyond 6 months examined by the ITA to satisfy himself that adequate action is being taken. The subscriber should be kept informed of the references made to the Drawing and Disbursing Officers from time to time.

There may be RB cases where in spite of the references, there has been no response either from the subscriber or the DDO. In such cases, a registered acknowledgement due

letter may be sent to the subscriber giving him three months' time for furnishing the required details either directly or through his DDO to enable tracing of the missing credits. In case, there is still no response from him within this period, the case may be closed. However, if the subscriber is able to furnish details, later, the case may be reopened.

#### *5.35. Clearance of authorised RB items from the system*

On disposal of RB claim, in respect of cases which are handed over to Library the office copy of RB authorisation, calculation sheet and the letter from the department/subscriber should be stapled and kept in a general file to be maintained in each section. The pages should be numbered and an index sheet showing the following details should be placed on top of the file:

1. Sl.No.
2. Unit No.
3. Name of the subscriber
4. Account No.
5. Amount authorised and month to which it relates
6. Page No.

A reference to the page number of this file should also be noted in the RB register and the proforma kept in the section. The credits authorised should be rounded off in the RB register and the proforma. The RB register should be kept updated to avoid overpayments.

In respect of RB cases available in the section, the related papers and office copy of RB authorisations should be filed with the case itself. A separate register called "Register of RB credits authorised should be maintained in each section. As and when the RB check memo is approved by the BO an entry should be made in this register in the following format by the respective Accountants and get authenticated by the AAO along with the authorisation:

- 1) Sl.No. 2) Name 3) Account Number 4) Amount authorised 5) Details of missing credits authorised 6) Despatch number and date

This register should be sent to EDP periodically for clearance of RB items from the system by the respective SCOs. After updating, the SCOs should record the fact "clearance updated in the system" in the register with their dated signature and return the register to the sections. Based on this, AAOs/SOs should incorporate a certificate "The missing credits authorised in RB cases have been updated in the system" in the Monthly report of the section.

( Circular No. 44 issued in FMI/I/9-3/2001-02/10 dated 14-05-2001)

#### *5.36. Review of FW cases over six months old*

A review register of FW cases outstanding for over six months from the date of event necessitating the closure of the account should be maintained in the form prescribed in Annexure...5.36. In this register, such cases should be entered from the FW register. Not more than three entries should be made on each page of the register and sufficient space

should be left for remarks of the reviewing officer. All cases entered in this register should be reviewed by the AAO/SO.

Besides the review of cases pending for over six months, the Group Officer will review every week one or two cases which are being returned with objections and issue such instructions as may be necessary for the expeditious finalisation. The register of pending cases will be submitted to the Group Officer every Monday for this purpose.

Quarterly reports on the outstanding FW cases should be sent to Hqrs office as shown below:

- (1) Report for the quarter ended March - by 15th May
- (2) Report for the quarter ended June - by 15th August
- (3) Report for the quarter ended September - by 15th November
- (4) Report for the quarter ended December - by 15th February

(Hqrs. Lr.No. 1085-Adm.I/110-56, dt.8.5.56 and No. 2949-Adm.I/354-56 dt.8.12.56)

A certificate that the statement mentioned in para 5.30 above has been sent to the Ministry of Finance/Department should be given in the quarterly report on FW cases.

(Authority:Hqrs letter circular No.404-Tech.Adm.II.568-65 dt. 21.02.66 filed in Fds.I/GI/9-25/65-66.)

If the report to be sent to the Ministry of Finance/Department is 'Nil' in any quarter, an indication should be given in the quarterly report on outstanding FW cases to the effect that the report was 'Nil'.

(Authority: Hqrs. Lr.No. 1232-Admn.II/568-65 dated 9.6.66 - Fds. I/G & I/9-25/65-66)

#### *5.37. Review of RB cases by AG*

A monthly report on the final payment applications indicating cases where full or part payments have been made, applications returned, applications pending in the office and cases where payment was made belatedly should be submitted to AG every month. A monthly report on the clearance of RB cases should also be submitted to AG and he may call for and personally see a few to ensure that adequate action is being taken with a view to expeditious settlement.

(Authority: Hqrs Lr. No. 2459-TA II/302-78 dt. 3.10.78 - FM/9-131/GI.I/80-81)

#### *5.38. Half-Yearly list of retiring Government servants*

With a view to facilitate expeditious disposal of Provident Funds claims, Heads of Departments should prepare and send to this office half-yearly on 1<sup>st</sup> January and 1<sup>st</sup> July lists of Governments servants (Gazetted and Non-Gazetted) who will retire twelve to eighteen months hence.

The accounts of these subscribers should be taken up for review, so that the accounts can be kept ready in all respects, after adjusting the wanting credits/debits, for settlement as soon as the FW application is received. Prompt receipt of PF application within 15 days after the stoppage of subscription, may also be ensured.

(Authority:Hqrs letter No.2459-TA.II/302-78 dt.03.10.78 and AG's orders dated 19.3.79-F.M.9-131/78-80.)

*5.39. Attachment of PF money*

All moneys at credit in the Provident Fund of subscribers, are "Compulsory deposits" within the meaning of sections 3(2) of the Provident Fund Act, 1925, and are therefore protected from attachment by Courts of law. When an order of attachment or a notice of assignment or other encumbrance is received, the Accounts Officer will at once proceed to move the Court or party concerned to have the order withdrawn inviting reference to the following:

(a) Decision dated 15.6.1922 of the Calcutta High Court in the case "Secretary of State Vs. Raj Kumar Mukherjee" reproduced in paragraph 68 of the Bengal Manual (Fund Section);

(b) Decision dated 23.4.1946 of the Madras High Court in Civil Revision Petition No. 1548 of 1945 (a taken up case) between the "Accountant General, Madras vs. Pushpavathi Ammal, P. Govindammal, Numperumal Naidu and Chengammal" {Extract of judgement reproduced in Annexure 5.39(A)}; and

(c) Circular letters Nos. P. Dis. 921/30, dated 11th December 1930 and P. Dis. 321 of 1946, dated 18th July, 1946 of the Madras High Court to all subordinate Courts {Copies reproduced in Annexure 5.39(B)}.

The amount at credit cannot, however, be paid unless and until the order or notice is withdrawn.

*5.40. Attachment of PF balance payable to dependents*

PF balances vesting in dependants under section 3(2) of the Provident Fund Act, 1925 are liable to attachment for debits incurred by the dependant after the subscriber's death. If such debts are due to Government, they could be set off against such balances under the general law relating to the setting off of claims and counter-claims between the two parties.

(Authority: GO MS No.950 dated 24.06.53 and Memo No.58225-Pen-53-1 (Finance) dt. 11.8.53 Fds. Case I-4/53-54)

*5.41. Investigation regarding the nominee of a deceased subscriber*

The State Government had issued instructions to the departmental officers responsible for conducting investigation regarding the nominees of deceased subscribers that as the Accountant General relies entirely on the reports received from them, they should be very careful in making enquiries in each case. Heads of Departments were also asked to issue strict instructions in the matter to their subordinate officers and heads of offices under them to the effect that payments made on inconclusive enquiry may result in irregular payments and that any loss to Government on account of such irregular payments is liable to be recovered from the persons responsible for furnishing erroneous reports.

(Government Memo. No. 74491-Fin.(Pen) I, dt. 12.12.47 with reference to AG's Lr. Fds. 4-440/46-47/ 981, dt.17.11.47 Fds. Case 4-440/46-48)

*5.42. Recovery of dues*

It is inconsistent with Section 3(1) of the Provident Fund Act 1925 to recover Government dues from PF even with the consent of the subscriber or nominee. In cases where the subscriber or nominee is willing to repay the amount due to Government, the best course would be to treat the repayment as a second transaction. The whole of the money should first be paid intact and without any compulsion. Thereafter, the payee may be called upon to make good the Government dues.

(GOI FD letter No. F.20(2)-R.II/45, dated 28.2.1945 and MG G.O. MS. No. 518, Finance (Pen) dated 28.4.45 - Fds. Case 1-4/34-49)

*5.43. Title of nominees, payments to minors etc.*

Payment of PF money of a deceased subscriber based on nomination earns a valid discharge for the Government. But if any Court of Law decrees that payment should be made to person(s) other than the nominee(s) before actual payment has been made to the nominee(s) the orders of the Court will have to be complied with. Payment should be made to the person(s) to whom the Court decrees payment without ascertaining from the Court/Departmental Officer, whether the Court has, in passing the decree, taken into account the existence of a nomination executed under Provident Fund Rules.

(Authority: (i) CAG's circular letter No.1993-T Admn.II/128-68 dated 9.6.1969; (ii) Government of TN letter No.112606/Funds/69-2 dated 6.2.70 - Filed in File Fds. I/GI/9-10/69-70)

The following instructions should also be observed in settling the claims.

1. It is always open to the heirs under the personal law applicable to the deceased subscriber to claim their share of PF money as the nominee does not have an absolute right of disposal of PF assets. As such the PF amount should not be paid to the nominee if the case is known to be subjudice.

2. In case where there is a possibility of a suit being filed, the administrative department may write to the party intending to file a suit that Government intends to make payment within a certain number of days.

3. If any party intends to go in appeal against the judgement of a lower court, the administrative department should write to the party which has lost the case that if within a stated reasonable period (say 15 days) that party does not obtain a stay order from the Court, payment shall be made.

Till the application for FW is not forwarded to the Accounts Officer, the Administrative Authority will be responsible to take action in all the three types of cases mentioned above and to decide whether the amount has to be paid to the nominee or any other person in accordance with the decision of the Court. When once the application for final withdrawal has been forwarded to the Accounts Officer, the responsibility/for deciding the proper claimant rests both with the Accounts Officer and the Administrative authority and whoever received any information should pass it on to the other.



(Authority: CAG's Circular letter No. 1324-T Admn.II/128-68 dated 24.7.70 and Government of TNGO MS No. 1391 Finance (Funds) Department dated 28.11.1970)

The title of a widow who is the nominee is not affected by her subsequent remarriage, as the money is vested in her at the time of the subscriber's death.

(Authority: G.I.F.D. No. F 20(2)-RII/36 dated 7.4.36 para 172 of AGCR Manual of Deposits of Provident Fund section 1937 Edition)

#### 5.44. *Natural guardianship*

The position obtaining under the various Laws is reiterated for information and guidance.

##### (1) *Hindu Law*

Father is the natural guardian of the person and property of the minor children and next to him, is the mother. Hence, in the case of death of the male subscriber, the shares due to the minor children pass on to the mother as a natural guardian.

##### (2) *Mohammedan Law*

Only the father and the father's father are the natural guardians of the property of the minor children. No other relative not even mother, brother or uncle is entitled to natural guardianship. The mother will be the guardian of the property of her minor children only if she is appointed as such by the Court or by the will of her husband or his father.

##### (3) *Christian Law*

Father and mother are the natural guardians of the person. They cannot, however, lay any claim to the properties of the minor as natural guardians. They have, therefore, to be appointed guardians by the Court only.

The above factors may, therefore, be borne in mind while finalising the cases involving minor beneficiaries. Also, as per note 2(a) and 2(b) under rule 30(ii) of the GPF (TN) Rules, amounts up to Rs.10,000 can be disbursed without guardianship certificate to the person considered fit by the head of office/de facto guardian to receive payment on behalf of the minors subject, to the production of indemnity bond in some cases and both indemnity bond and sworn affidavit in other cases.

#### 5.45. *Step mother not a natural guardian*

Under Hindu Law, a step mother is not the natural guardian of her minor step son and in her case an order of the Court would be necessary.

(Authority: Govt. of India, Fin. No. D/1210/625 dated 14.5.31 - taken from the PF Manual of J&K)

*5.46. Share of second wife*

In cases where the legal heirship certificate refers to the existence of more than one wife, the amount should go to the first wife, her children and children of the second wife (except major sons and married daughters). Second wife can be the guardian of her minor children and she herself does not get any share. The position is clear as per section 16 (i) of the Hindu Marriages Act, 1955.

If cases of more complex nature come up we have to refer such cases to the Legal Cell of our office. It is, therefore, suggested that such cases may be routed through FM section to examine the case with reference to latest orders, before obtaining the opinion of the Legal Cell.

(Authority : (i) GO MS No. 596 Fin (Allowances-I) Department dated 20.7.95; (ii) FM I/I/1-2/87-88/134 dated 14.3.1988)

*5.47. Nominee embracing Christianity subsequently*

When a Hindu subscriber dies leaving a declaration in favour of a member of the family who subsequently embraces Christianity, the nominee does not forfeit the right to participate in the Fund by virtue of conversion to christianity, as the nominee has not ceased thereby to be a member of the family of the subscriber as defined in the GPF (TN) Rules.

(Lr No.3061 dated 17.11.37 from the Government Solicitor, Madras-Fds.Case 4-66 of 37-38).

*5.48. Posthumous child of subscriber*

A subscriber's posthumous child is a member of his family at the time of his death and if born alive should be treated in the same way as a surviving child born before the subscriber's death. The case of posthumous child already born when the case is taken up by the disbursing officer will present no difficulty. In other cases, if the existence of a posthumous child is brought to the notice of the disbursing officer, the amount which will be due to the child in the event of its being born alive should be retained and the balance distributed in the normal way. If the child is born alive, payment of the amount retained should be made as in the case of a minor child, but if no child is born or a child is still born, the amount retained should be distributed among the family in accordance with the ordinary rules.

(Government of India F.D.No.1333-R.II/29 dated 9.05.29 and M.G.G.O.No.414 dt. 30.05.29)

*5.49. Share to married daughter*

Clause (3) of the first proviso to rule 30 (1)(b) of the GPF (TN) Rules excludes married daughters whose husbands are alive from any share in the PF amount where there are members of the family other than those specified in clauses (1) to (4). The fact that the married daughter continues to be under her mother's protection and has not been placed under her husband's protection will not make clause (3) applicable to her. She will not therefore be entitled to any share in the PF account to the credit of the family other than those mentioned in the proviso.

(Memo No.15518 Pen.2 dated 9.6.41 from M.G.(Pen) Department Fds.Case 4-271 of 40-41).

#### *5.50. Share of deceased nominee*

Under Note 3 to Rule 30 of the GPF (TN) Rules, when the amount due to a deceased nominee does not exceed Rs.500, payment may be made to the claimant or claimants reported by the District Collector concerned to be entitled to receive payment after making such enquiry into the right or title of claimants as the Collector may deem sufficient. The Head of the Office should be asked by this office to obtain from the Collector an order setting forth the following particulars:

(1) Name of the claimant(s) considered by the Collector as entitled to receive payment as the legal heir(s) of the deceased nominee;

(2) Whether in the Collector's opinion the production of letters of administration or legal authority may be dispensed with;

(3) Whether the records of enquiry contained the signed statements of at least two trustworthy or disinterested persons; and

(4) Whether the Collector considers it expedient to require the party to execute, before the payment is made, a bond signed by two sureties agreeing to indemnify Government against any subsequent claim which might arise.

The head of the Office should be asked to send the Collector's orders in original or a copy of it duly attested by him.

(G.O. No. 265, Finance (Pen) dt. 26.5.44 and AG's orders dt. 21.6.44 - Fds. Case 1-4/34-45).

It has been clarified by the Government that irrespective of the fact whether there are valid nominations or not, the Provident Fund money, in cases where a legal heir of a deceased subscriber dies before receiving payment, shall be paid in accordance with the procedure prescribed in Note 3 under Rule 30 (ii) of GPF (TN) Rules.

(Authority: Govt. letters No. 27652/Funds/85-2 dt. 27.5.1985; No.63354/Funds 85-1 dt. 18.6.1985 - Case File 9-9/85-86)

The provisions in this para will also apply in cases where payment of PF money due to a deceased subscriber who leaves no family and who did not execute any nomination.

(Authority:GO MS No.729 dt.16.11.1982- file A.G.I./FM.I/I/9-9/82-83/482 dated 24.12.1982)

### *5.51. Indemnity bond*

Payment of PF money to the extent of Rs.10,000 (or the first Rs.10,000 if the amount payable exceeds Rs.10,000) on behalf of the minors may, however, be made to the natural guardian without obtaining the guardianship certificate. The person receiving payment on behalf of the minor should (i) execute a bond signed by two sureties agreeing to indemnify Government against any subsequent claim; and (ii) satisfy the authorities making payment by an affidavit that he is in charge of the property of the minor and is looking after it, or that, if the minor has no property other than the PF money, the minor is in his custody and care.

“For payment of GPF to minor beneficiaries even if it exceeds Rs.10,000/- as per G.O. Ms. No.22 dated 18.1.2012, the DDO shall draw the entire amount of the deceased employee’s by means of crossed account payee cheque in the name of the minor beneficiaries and hand over to the guardian / de facto guardian to deposit the amount in any scheduled bank for such period till the minor attains legal majority.”

Authority: Circular No.19 of FM I/unit IV/2011-12 dated 14.3.2012 and circular no.24 of FM I/FT/2012-13 dated 6.8.12.

If the natural guardian is a Hindu, payment may be made to her/him on behalf of her/his minor children, irrespective of the amount involved, without production of guardianship certificate or indemnity bond, unless there is anything contrary to show that the interest of the mother/father are adverse to those of the minor children.

(Authority: (i) GOI Min.of Fin. (Dept. of Expenditure) O.M.F. 25(2) GV(B)/65 dt. 14.5.1965, 24.10.1966, GO MS No. 686 Fin. dated 25.6.1965 and GO MS. No. 124, Fin. dated 31.1.1966 - File Fds.I/Gl./9-16/65-66; (ii) GOI OM No.35(3)-EV/68dated 17.1.1969 and GO MS No. 213, dated 6.3.1969; (iii) G.O.MS. No. 596 Finance Allowances I) Dept. dated 20.7.1995)

### *5.52. On disappearance of employee*

When an employee disappears leaving his family, the family can be paid in the first instance, the amount of GPF at his credit, based on the nomination, subject to the condition that an order in this regard is issued by the Head of Office sanctioning the payment. Before according sanction, the Head of Office should observe the following:

- (i) The family must lodge a report with the Police Station about the disappearance of the Government servant and obtain a report that the employee has not been traced after all efforts had been made by the police;
- (ii) An indemnity bond should be obtained from the nominees/dependants of the disappeared employee to the effect that all payments will be adjusted against the payments due to the employee in case he comes back and makes any claim.

(Authority: GO MS No. 478 Finance (Pension) Department dt. 4.6.1987 and letter No.75868/Pension/87-2 dt. 21.7.1987 – Copies filed in FM I/I/1-2/1987-88)

### *5.53. Repayment of amount paid to dismissed subscriber*

When a subscriber, who is permitted to withdraw the balance at his credit on his dismissal is reinstated, the authority ordering the reinstatement should state in the order whether the subscriber should repay or not the amount withdrawn by him with interest thereon. If the order contains no instruction, the Accounts Officer should raise the point and obtain orders.

#### 5.54. *Unclaimed amounts*

If Provident Fund amounts remain unclaimed for a period exceeding three years after they have become finally payable, the accounts should be checked as for final payment and the balances, together with interest allowed up to the maximum period of three months should be transferred to "Unclaimed PF Deposits." Necessary entries should be made in columns (1) to (6) of the "Register of items transferred to Deposits" maintained in the section in the following form and got attested by the Branch Officer. Simultaneously, an intimation should be sent to the departmental officer concerned stating that under the rules the amount has been noted for transfer to "Unclaimed PF Deposits" and that it will be authorised for payment when a proper claim is made. The transfer of the undisbursed amount to 'Deposits' does not alter the fiduciary capacity in which the money is held by Government or relieve the Accounts Officer of the duty imposed on him by the rules.

#### Register of items transferred to "Unclaimed PF Deposits"

Sl No	Name and designation of subscriber	A/c No.	Amount	Particulars
(1)	(2)	(3)	(4)	(5)
Date of application for payment	Authority for payment	Date of payment	Remarks	
(6)	(7)		(8)	(9)

In respect of residual balances, it cannot be said that formal claims had not been preferred and therefore, such balances cannot be transferred to "Deposits". No amount of residual balance should be transferred to "Deposits" without the order of Group Officer.

(Authority: Hqrs letter No. 226.Tech.Admn.II. 09-65 dt. 6.11.65 - Fds.I.Gl.9-20/65-66)

#### 5.54 (a):

If there are no transactions in the Provident Fund accounts for a continuous period of six years, the balance available to the end of sixth year in those accounts should be transferred to "Unclaimed PF Deposits" and the account closed with remarks "Transferred to Unclaimed Deposits". Necessary entries should be made in columns (1) to (5) of the "Register of items transferred to Deposits" maintained in the system in the following form after obtaining the approval of the Branch Officer I Group Officer. Simultaneously, intimation should be sent to the departmental officer concerned stating that under the rules the amount has been noted for transfer to "Unclaimed PF Deposits" and that it will be revived when subscription to GPF commences again or will be authorized for payment when a proper

claim is made. The transfer of the undisbursed amount to "Deposits" does not alter the fiduciary of capacity in which the money is held by Government or relieve the Accounts Officer of the duty imposed on him by the rules.  
(Authority: Orders of Pr.AG dated 22.05.2012)

*5.55. Transfer of amounts to deposit*

(i) All Dormant accounts less than six years should be reviewed periodically and efforts should be taken to minimize transfers to unclaimed deposits.

(ii) At the commencement of the year, a list of cases for which there are no transactions during the past six years will be generated in the system. Necessary transfer entry should be proposed by the controlling section to transfer the balance from 8009..... to 8443 after getting the approval of Branch Officer I Group Officer. An extract of the register should be furnished to the Deposit Section along with the transfer entry.

(a) If credits are received subsequently for any account transferred to deposits, the account should be opened and necessary transfer entry should be proposed to bring the balance from unclaimed deposits to 8009 .

(b) If claim is received for authorising final payment for any account transferred to deposits, necessary transfer entry should be proposed to bring back the balance from unclaimed to 8009 for arriving at the Final withdrawal amount. GPF sections are responsible for issuing authorizations for refund of these deposits. Necessary note of refund should be made in the register maintained in the system and clearance intimated to deposit section along with transfer entry for noting in the Extract Register of Deposit Section.

(Authority: Orders of Pr AG dated 22.05.2012)

*5.56. Lapse of deposits*

“Unclaimed fund deposits” will lapse to Government according to the rules. The SA will prepare annually the statement of lapsed deposits and sent it to Deposit Section for scrutiny as laid down in paragraph 7.2 of the MSO (A&E) Vol. I. On return of the statement, necessary entry will be proposed by him and the statement will be filed in the GPF Section which will thereafter maintain it. When an authorisation is issued for the payment of a lapsed deposit, a note of the authorisation should be made both in the Register of items transferred to deposits (Column 9) and in the statement of lapsed deposits. A copy of the authorisation should be endorsed to Deposit Section, which will note it in the Extract Register in respect of items transferred to deposits not exceeding six years and in the “Register of lapsed deposits and the number of book of orders” in respect of item transferred to deposits exceeding six years. The authorisation should specify the classification for the charge, viz. “0075 General Services - Refund of Lapsed Deposits.”

On receipt of the paid lapsed deposit vouchers, Deposit Section should separate the lapsed fund deposit vouchers and hand them over to the Funds Section for scrutiny and note in the register (Column 10) and the statement of lapsed deposits, and final record in the section.

(DAG's Order dt. 28.12.42, in Fds. Case 9-15 of 42-43)

## **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 10<sup>th</sup> 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 20<sup>th</sup> 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 20<sup>th</sup> of April, July, October and January and also on the 1<sup>st</sup> 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

SlNo	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's 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.

## CHAPTER – 7

### COMPILATION

#### *7.01. Maintenance of accounts*

The accounts are maintained in computers from 1991-92 onwards. Though the closing balance as on 31.3.1991 in respect of all the then existing GPF accounts were carried over to the computer system, detailed accounts relating to the period up to 1990-91 are available in Ledger Cards, which are kept in individual jackets in the Libraries for reference at the time of final closure of accounts or even earlier.

#### *7.02. Numbering system*

For the purpose of numbering, accounts have been divided into units called “suffix”, one for each department. The suffix allotted to each department is shown below:

<u>Department</u>		<u>Index letters</u>
Agriculture	..	AGRI
Co-operation	..	COOP
Commercial Taxes	..	CT
Education	..	EDN
Excise	..	EX
Forest	..	FOR
General Administration	..	GA
Industries	..	IND
Jails	..	JAILS
Judicial	..	JUDL
Land Revenue and Survey	..	LR
Medical	..	MDL
Miscellaneous	..	MISC
Police	..	POL
Ports	..	PORT
Public Works	..	PW
Public Health	..	PH
Registration	..	REGN
Scientific Department	..	SCI
Stationery and Printing	..	SP
Veterinary(Animal Husbandry) ..		VETY

The erstwhile Contributory Pension Provident Fund accounts transferred to GPF have the suffix ‘P’ after the above Index letters (e.g. POLP, GAP etc.)

### *7.03. Rules applicable to Divisional Accountants*

General Provident Fund Rules (Central Services) apply to the Public Works Divisional Accountants (DAs), whether attached to the Division or Head Quarters. Hence, GPF numbers are allotted to them with 'AUD' suffix, and their accounts are maintained only under Central side. This suffix is given only to the newly recruited DAs for the past few years. DAs recruited earlier will continue to have the suffix "PW", which was allotted (in PW Divisions) prior to their appointment as DAs. Strictly, as they became DAs, "AUD" suffix should have been given to them and the balance under "PW" had to be transferred to "AUD". But there are a few such DAs and they will continue to subscriber under "PW" suffix, as a matter of practical expediency.

### *7.04. Custody of old Ledger Cards (LCs)*

LCs for the years up to 1990-91 are kept in the Funds Libraries. Chapter 11 of this Manual contains instructions for the arrangement, custody and supply of cards. The LCs are important original records and every precaution should be taken to guard against their loss or mutilation. Any loss of card or its mutilation due to carelessness should be brought to the notice of the Group Officer for investigation and taking suitable action against the person(s) responsible for the loss/mutilation. When a ledger card is found illegible, torn or mutilated, the following steps should be taken immediately with the permission of Group Officer:

- (i) All the entries should be copied to a new card under proper attestation of AAO/SO.
- (ii) The totals should be attested by the Branch Officer.
- (iii) All the entries in the original card (viz. Date of birth, rate of pay, admission of nomination, missing credits, breaks, if any, details of insurance policies financed etc.), should be incorporated in the new LC.
- (iv) The annual closing balances must be attested by the SO/AAO and BO with the help of Balance Compilation.
- (v) The old torn out cards should be preserved in the custody of the BO till the period prescribed for retention of LCs.

(Authority: Hqrs letter No. 2151-Tech.Admn.II/159-67 dated 11.9.68 – File 9-14/68-69)

### *7.05. Sources for posting*

GPF credits and debits are posted in the subscriber's accounts from the following documents:

- (1) Schedules of deductions in pay bills;
- (2) Schedules of cash remittances into treasuries;
- (3) Vouchers of withdrawals from the Fund;
- (4) Transfer Entries
- (5) Adjustment Registers.

6. “Valuables” received in the form of cheques and demand drafts from Tamil Nadu Government employees on foreign service or from their foreign employer towards GPF (detailed procedure to be followed by FM II given as a new para 14.18 in chapter 14 – ‘Miscellaneous’). These will be included in PAO (Bank) figures.

*7.06. Receipt of schedules, vouchers etc.*

The schedules and vouchers are received from the Treasuries and PAOs (in respect of Presidency) with covering lists on the 18<sup>th</sup> of the succeeding month.

<u>Schedules for</u>		<u>Due date</u>
April to January	:	First of the second succeeding month
February	:	20 <sup>th</sup> of March
March	:	20 <sup>th</sup> of April

The receipt of the schedules and vouchers should be watched through a register in the following form:

Month	SA No and Department	Due date of receipt	Actual date of receipt	Date of delivery to SA	Remarks
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The Branch Officer should review the register on the days following the due date of receipt and take steps to get them immediately. The due date of submission of the register to the BO should be noted in the Calendar of Returns of GPF Sections. Habitual delay in the delivery of the schedules and vouchers should be reported to the Group Officer.

*7.07. Scrutiny of Schedules and vouchers*

Detailed instructions for the collection of schedules, preparation of the covering list, agreement with the treasury figure etc., by the DC Sections are given in paragraph 406 to 411 of the Manual of the Departmental Compilation Sections - 1996.

Schedules and vouchers received by the clerks of GPF sections will be handed over immediately to the SAs on acknowledgement. They, with the assistance of DEOs, should compare schedules and vouchers with abstracts and prepare lists of ‘FullWant’/‘Part Want’ schedules and vouchers and make entries in the ‘Register of wanting vouchers and schedules’.

The following checks have to be exercised by GPF Sections:

- 1) Schedules and vouchers should be checked with the covering list;
- 2) Covering lists should bear the certificates of agreement by the AAOs/SOs of DC Sections;
- 3) Totals in the schedules and covering abstract should be checked arithmetically;



- 4) The schedules should be in the prescribed form;
- 5) Treasury voucher numbers should be marked clearly on the schedules;
- 6) The subsidiary statement in the form prescribed explaining the differences, if any, from the previous month's schedules should be attached to each schedule;
- 7) Full and complete details should be given in the TE abstract for the figures shown against TEs in the covering list; and
- 8) Any difference between the main account figures and the amount for which schedules/vouchers have actually been sent and also the difference between the Main and Sub-account figures should be fully explained.

#### *7.08. Register of wanting schedules/vouchers*

The Register of wanting vouchers and schedules should be maintained suffix-wise, sub account-wise, district-wise in the section. The SAs should collect the wanting schedules regularly from 'A' vouchers available in this office or from the DDOs by correspondence. This work should not be postponed to the end of the year. After noting down the details of schedules collected in the said register, the SAs will hand them over to the DEOs on acknowledgement for posting on the dates scheduled for UP clearance. Similarly prompt and effective action is necessary to collect wanting vouchers and post them. The register should be closed and submitted to B.O. on the 15<sup>th</sup> and a report should be sent to FMI on 25<sup>th</sup> of each month.

[ Authority- FMI/I/9-131/90-91/6 dt.11.4.90]

#### *7.09. Register of irregularities committed by Treasuries*

With a view to noting down the irregularities noticed during the check of PF Schedules, scrutiny of Debit vouchers and honouring of authorisations a "Register of irregularities committed by Treasuries" should be maintained by all GPF Sections. All cases of the following types of irregularities should be noted (Treasury/PAOwise) in the register as and when they are noticed:

- (i) Schedules and vouchers wanting
- (ii) Erasers and unattached corrections
- (iii) Excess or Double Payments noticed
- (iv) Bills paid on defective sanctions/insufficient sanctions
- (v) Mistakes in totals in schedules
- (vi) Deficiency found in the details and accounting of remittances
- (vii) Embezzlements at treasury
- (viii) Other irregularities (like non-return of authorisations after the period of currency)
- (ix) Items kept unposted on account of wanting details, want of challans, want of details in challans etc.

This register should be closed on the 5<sup>th</sup> of the succeeding month and submitted to the BO. At the end of each year, an extract from this register containing the materials

worthy of mention in the Review Report on working of Treasuries (to be sent to Government) may be furnished to FM II on the 10<sup>th</sup> of April of each year. FM II Section will consolidate and send a final report to TM on 15<sup>th</sup> of April. This register should also be sent to FM II Section quarterly on the 15<sup>th</sup> of April, July, October and January for review. These due dates should be noted in the Calendar of Returns.

(Authority: AG I/FM I/I/9-165/81-82/373 dt.5.3.1982)

#### *7.10. Sorting or preparation of schedules and vouchers for posting*

After checking as detailed above, the schedules and vouchers may be handed over to the DEOs. They should then:

- 1) correct the account numbers wherever necessary with reference to the previous month's schedules;
- 2) mark U.P. (Unposted) or Wr.Cr. (Wrong Credit) or Wr. Dr. (Wrong Debit) items prominently;
- 3) stitch the schedules and vouchers District and Sub-Accountwise.

#### *7.11. Data entry of schedules and vouchers*

For entering the details of credits and debits of each subscriber, suitable Data Entry Screens have been developed in the system. Each DEO has been provided with a "Suite" in the system. (For details see Chapter 12)

#### *7.12. Checking of credit posting*

On completion of posting of credits by DEOs, the SAs will verify the correctness of posting in the computer system with reference to the schedules and note down any correction to be made in the 'Register of debit/credit corrections'. The DEOs will help the SAs in credit checking and carry out corrections pointed out by the SAs on the spot. On completion of checking of credit posting of a particular month, the SAs will record a certificate "Credit postings verified and necessary corrections made" in the 'Register of debit/credit corrections'. On obtaining the completion report from the SAs, the AAO/SO will make a random check of credit posting in the system and certify to that effect in the said register. This register should be closed and submitted to the BO quarterly on the 5<sup>th</sup> of Jan, April, July, and October. The item should be noted in the Calendar of Returns. (For detailed instructions please see Ch-8)

### *7.13. Checking of Debit posting*

Soon after the debit posting, the HMs will generate debit dump of the respective sections and hand them over to the AAOs/SOs, who will distribute them among the SAs for checking. 100 percent debit check of posting will be done by the SAs and any discrepancy observed should be noted in a common “Register of Debit/Credit corrections’ to be maintained in each section.( For detailed instructions please see Ch.8)

### *7.14. Agreement*

As soon as the monthly posting is over, sub-account-wise/Treasury-wise/Monthly-wise report is available. This report, containing details of full want, part want, unposted and abstract dump will be generated in duplicate by the Head Machinists. One copy will be handed over to the concerned GPF section and the other to FM2 (for maintaining the General Broadsheet). In the ideal situation, the amounts of debit and credit booked under “GPF” by LA section (Detail Book figure) should agree with the total amounts posted in the individual subscribers’ accounts (Posted figure). However, due to various reasons like non-receipt of schedules and vouchers, misclassification etc. the two sets of figures may not always agree. Consequently some amounts are kept as Full Want, Part Want and Unposted. GPF sections will take immediate action for the clearance of all full want, part want and unposted debit and credit items instead of postponing the work to the end of the year. The following procedure should be followed:

- i) In the case of misclassification like TPF credited to GPF and vice versa, necessary Transfer Entries should be proposed. If the misclassification is done by LA section, the matter may immediately be brought to their notice for making necessary adjustments through TEs.
- ii) The fact of certain vouchers and schedules missing in the bundles received from the treasury/PAO will be known at the time of checking them with abstracts. Missing schedules should be collected from the ‘A’ vouchers immediately after the completion of check of schedules and vouchers. In the case of previous months, the schedules may be collected from the vouchers kept in Old Records Section. The sections may also depute staff to the treasuries and departmental offices to collect the schedules or details thereof.
- iii) In the case of Full want/Part want/unposted debits, the required details should be obtained immediately from the DDOs. In many cases the Treasury Lists of Payments will contain the required details. It should be ensured that no amount is kept under Full want, Part Want and UP without sufficient reasons at the time of annual closing of accounts.

#### *7.15. Adjustment relating to previous years*

Adjustments relating to previous years will be done by the SCOs throughout the year and will be completed by the 15<sup>th</sup> of May to enable the HMs to generate the adjustment reports for verification.

#### *7.16. Broadsheets*

The subscriptions and withdrawals from GPF are accounted for in the debt section of State Accounts. The transactions (Receipts and Payments) accounted for in lump sum in the General Ledger or Detail Book (DB) should normally agree (subject to differences due to misclassifications or want of details) with the total of the monthly postings made in the individual subscriber's accounts from schedules and vouchers. The difference, if any, between the two sets of figures should be analysed and steps should be taken subsequently either to post the items in the individual accounts or to correct the Ledger by Transfer Entry, if that happens to be incorrect. This proof of posting and reconciliation should be done by FM II section by maintaining a Consolidated Broadsheet for all sub accounts. The total posted figures under receipts and charges should be compared with the DB figures duly certified by LA III Section.

The Broadsheet relating to each month should be closed and submitted to the Group Officer on the 10<sup>th</sup> of the second succeeding month. The following details should be indicated in the Broadsheet maintained for 8009 – SPF CIVIL – GPF - :

1. Detail Book figure
2. Posted figure
3. Difference

Sub-Account-wise details of difference are shown in the Statement attached to the Broadsheet.

The differences may be mainly due to want of details like, Full Want, Part Want and Unposted or misclassification in accounts. Steps should be taken to adjust these differences in subsequent months either by obtaining the required details from DDOs or by rectifying the misclassification in accounts. It is essential that speedy action should be taken to clear these differences. The supervisory staff should ensure that there are no omissions to take action for the clearance of the items and that the items are being pursued vigorously till their final clearance.

#### 7.17. *Unposted items*

It is of utmost importance that fresh accretion of unposted items is controlled and minimised. Broadly the following steps should be taken:

- Tracing correct account number from the Subscriber Master File in computer;
- Check of unposted credits and debits by the AAO/SO and BO before the accounts are closed;
- Reference to each DDO by the SA for all credits/debits remaining unposted at the end of the month in respect of that DDO. The BOs should verify that this is being done promptly.
- Maintenance of Diary of sanctions to advances and final withdrawals (for debit items)
- Using various search options available in the Computer

Three days in the second week of every month may be allotted by each GPF section for the clearance of unposted items on suo-motu basis  
(FMI/III/ 9-1/2000-01/9 dt. 24-4-2000)

A careful watch should be kept over the reference made to the DDOs and follow-up action should be taken by making references to higher authorities whenever reply is not received within a reasonable time. Sustained action is needed to clear the old unposted debit and credit items. Wherever considered necessary, peripatetic parties may be deputed to the Treasuries/DDOs to obtain the wanting documents/details and take follow-up action to clear the items. It is necessary that information received in respect of missing items or unposted items should first be traced from the pay bills and other account records maintained in this office and if such efforts are exhausted the information obtained should be used for adjusting them on collateral evidence basis.

An illustrative chart giving the main reasons for credits/debits appearing in the PF schedules/vouchers but remaining unposted and the action to be taken by our officers or by the DDOs is shown in Annexure...7.17.

#### 7.18. *Adjustment Register*

When unposted items are traced, the details should be entered in an adjustment register and handed over to the SCOs for posting in the subscribers' accounts. Postings of such items should not be kept pending till the end of the year or left unposted when the accounts of the year are finally closed. Adjustments should be carried out every month followed by posting of schedules and vouchers of that month. The position of adjustments should be reviewed every month by the Group Officer and every quarter by the Accountant General. A serious view should be taken of unposted items in the adjustment register after the accounts for the year are closed. ( See para 8.11. also)

### 7.19. *Transfer Entries (TEs)*

TEs proposed by the Sections in the Funds Group fall under two categories, viz. (a) TEs made with reference to Suspense Slips received from Account Current Sections; and (b) TEs proposed to rectify wrong classifications.

Item (a): Each section dealing with Suspense Slips should maintain a register in the form shown in Annexure...7.19..

The suspense slips should be adjusted in the manner indicated in paragraph 606 of the Manual of the Departmental Compilation Sections, 1996 and returned to the Account Current section concerned within three days of their receipt. The Register should be closed every Monday and submitted to the Branch Officer with a list of the out standings indicating the reasons therefor. The Registers should be sent to FMI section quarterly on the 15<sup>th</sup> of April, July, October and January for review. The review remarks should be submitted to Group Officer.

(Authority : CAG's letter 211 O&M/DD (TA)/69 dt. 16.9.70- FM/9-13/70-712)

Item (b): TEs proposed in rectification of misclassifications should be noted in the Missing Credits Registers to avoid double adjustments.

The TEs prepared in respect of items (a) and (b) should be numbered in the TE book (form AO 51) and delivered to the DC section concerned for booking. The columns "Reasons for Transfer Entry" should invariably be filled in using the guide letter A, B, C as per the foot-note in the TE number book. The TE Number Book should be closed to the end of each month and submitted to the Branch Officer on the 5<sup>th</sup> of the succeeding month along with the Register of Error in classification.

The sections should adhere to the following guidelines while proposing TEs:

- TEs should contain full particulars of the credit/debit, viz. name of the subscriber, name of the office, GPF Account No. with suffix, month of recovery/withdrawal, amount installment number in respect of refund, name of the treasury, etc. Full details explaining the circumstances necessitating the proposal of TE should also be given.
- In respect of adjustments made on collateral evidence three copies are to be prepared, one copy has to be sent to FM I section and other two copies to the concerned DC and LA sections respectively.
- In respect of adjustments based on suspense slips, two copies of the details are to be taken. One copy has to be sent to the D.C. Sections concerned and the other copy has to be retained in the section itself. GPF Sections should collect the DB figures relating to TEs from DC/LA Sections monthly. While getting the figures, special attention should be given to collect all supporting details completely.

(Authority : FM I/I/9-9/95-96/5 dated /5/95.)

## CHAPTER - 8

### **CHECK AND REVIEW OF CREDIT AND DEBIT POSTING**

#### *8.01. Check of debit and credit posting*

Posting of credits and debits by the DEOs should be checked with reference to the entries in the schedules and vouchers. The following are the more important points to be seen:

- 1) Account Number, name, designation and amount of subscription/refund of advance should tally with those shown in the schedule.
- 2) Rate of subscription should not fall below the minimum prescribed in the rules with reference to the pay as on the 31st of March and should be in whole rupees.
- 3) Subscription and refund of advance should be regular and in multiples of Rs.5  
**(Authority: Govt. Memo No. 175204/Funds/77-1Fin. dt. 2.1.78)**
- 4) Rate of subscription may be reduced once in a year viz., in the salary for the month of March payable in April or enhanced twice in any of the months in the year  
**(Authority: G.O. Ms. No. 701, Finance (Allowances) Department dt. 31.08.1995-File-FMI/I/1-2/96-97/75)**
- 5) In the case of non-recovery of subscription, the reason therefor should be checked.
- 6) In respect of remittances of subscription through chalan, date/month of remittance is noted by taking it the respective months.
- 7) In the case of remittance by Demand Drafts sent to this office, date/month of receipt of the draft is noted by taking it to the respective months (PAO Bank).
- 8) In the case of belated recovery of subscription or recovery in arrears, it should be seen that it is taken to the respective posting months. Similarly, wherever lump sum credits are posted (e.g. repayment of loan wrongly withdrawn), full details thereof should be noted.
- 9) If excess/wrong credits/debits are posted, clear indication as to the nature of the excess/wrong credit/debits should be noted at the time of posting itself, besides the manner in which the credit has been finally withdrawn by suitable flags.
- 10) If the departmental officer or any branch of our office has intimated wrong posting of other items like Motor Car Advance, Cycle Advance, Festival Advance, Provident Fund of All India Services, etc. under GPF, a noting in this regard should also be kept in the Master Card manually besides the T.E. No. etc.,

through which such wrong credits/debits have been withdrawn. These entries should also be attested by the SO/AAO of the GPF section concerned.

(Authority : DAG's Order dt. 1.1.1968 filed in Fds. I/FI/9-44/61-68)

#### 8.02. *Defects noticed during check*

The GPF sections should conduct 100 per cent check for correctness of postings of Debit vouchers and corrections, if any, should be noted in a register called 'Register of corrections of Debit postings' to be maintained district-wise and suffix-wise. Each entry in the register should be attested by AAO/SO concerned to ensure accuracy.

HQrs in Ir. No. 718 ACII/ 236-95 dt. 9.11.98 have instructed that review of check of PF vouchers should be conducted by the AAO. / SO and BOs . The quantum of review is given in para 1.04 a(10) (Chapter 1)

Defects other than missing credits and debits noticed during the check and review, and those relating to TA/PFW/FW vouchers should be listed out separately for each department (District-wise in the case of Police and G.A. Departments) in a half-margin register with sufficient details.

The entries made in the Register of corrections of debit postings should be attested by AAO/SO or BO who reviewed the same. The correction should be carried out by the section within three days and the register together with certificate of correction should be submitted to the Group Officer for inspection.

(FMI/I/ 98-99/125 and 133 dt. 30.12.98 and 7.1.99)

#### 8.03. *Check is on accounting aspects only*

Consequent on the formation of 'Central Audit Parties' in the office of the Principal Accountant General (Audit) for audit of PF Transactions, the checks to be conducted by us will be purely accounting in nature and the audit functions will be taken care of by the Audit Office.

#### 8.04. *Certificate of completion of check*

As soon as the check of postings is completed, the following certificates shall be furnished by the respective sections while submitting the monthly report for the month---

Certified that:

- i) 100 per cent check of the postings of credits/debits have been done for the month of .....
- ii) all the carry-over entries including breaks and missing credits in previous years have been taken to the current year in the system.



- iii) all objections relating to defects other than missing credits (original subscription) and debits have been recorded in the half-margin in full detail.

#### 8.05. Audit of Entitlement and check of Accounts Records

*In order to exercise certain audit checks of records of A&E Offices by AG (Audit), Hqrs. office has decided to introduce the following quantum of audit checks of A&E Office for Provident Fund Sections.*

(i) Check of final payment cases	25 % of final payment cases/transfer advices
(ii) General review of ledger cards, unposted items, missing credits	3% of the accounts maintained with reference to original P.F. Schedule

*(C&AG's circular No 510-Audit/O&M/205-95 dated 14-10-1996)*

The Central Audit parties will conduct only 'post check' of selected final payment cases (i.e. after issue of authorisations). The selection of cases for check will be made with reference to the entries made in the DC Registers of GPF Sections. All GPF sections should note this change in procedure and watch the safe return of documents sent to audit.

(Authority: Hqrs letter 2406.T. ADMN.II/232-67 dated 21.9.67 and DAG's Order dt. 28.12.67 - case 9-51/60-68); FM I/I/9-170/84-85/185,dt.30.3.85; and FM I/9-170/1985-86/50 dt. 9.7.85)

GPF sections will prepare a list of FW cases finalised during each month (in duplicate) in the form given below and furnish the list to FM II by the 10th of next month. FMII will send one copy of the list to CAP for selection of the cases for audit. The selected cases will be sent to audit under acknowledgement. This item may be noted in the Calendar of Returns under 'monthly' returns (Outward).

(Authority:FM II/I/9-170/84-85/117 dt. 19.10.1984)

#### **FORM**

Name of Section:

List of FW cases finalised during the month of.....

Sl. No.	Name of subscriber	GPF A/c. No.	Date of event	Amount of F.W.	Try.	No. and date of letter in which authorisation was issued

#### 8.06. Register of missing credits/debits

EDP section will generate a register on missing credits/debits in the following form and give the same to the GPF sections for pursuance.

##### *Register of Missing credits/debits*

Sl. No.	Name of the subscriber	P.F.A/c. No.	Missing credits Year	Missing credits No. of items	Missing debits Year	Missing debits No. of items	Remarks
1	2	3	4	5	6	7	8

##### Abstract

	<i>Credit</i>	<i>Debit</i>
Total No. of items as per previous closing	..	
Addition during the year	..	
Clearance	..	
Total No. of items existing now	..	

The register may be closed with the abstract indicated above half yearly as below:

<u>Half-Year</u>	<u>Due date for closing</u>
April - September	28th February
October - March	15th September

Items missing at the time of posting but adjusted before the creation of Missing Credits report need not be included. While closing the Register, particulars of adjustments made should also be noted therein. Based on the details of missing credits as informed by EDP Cell, GPF sections shall issue letters to DDOs requesting for details of missing items so as to clear the missing items. The DDOs may also be requested to forward the statement of such subscribers who have been transferred in the meanwhile to other offices. The Register should be reviewed by the AAO/SO and BO at the end of every six months to see that the action is being taken to pursue the missing items and to ensure that the replies received from the DDOs/subscribers are properly recorded, processed and the missing items traced and adjusted.

Only those accounts that are affected for the first time since the beginning of the year should be treated as additions during the year for the abstract given above.

While calling for the particulars for the missing items from the DDOs, the number and date of the first reference should be noted in the register against the individual. Further correspondence should, however, be pursued through the despatch register.

#### *8.07. Action to be taken before calling for details*

Details of deduction, etc., may be called for from the Drawing/Treasury Officer in the form given in Annexure...8.07.

Before calling for the particulars of missing items, prompt action should be taken for their clearance in the manner indicated below:

- i) Master cards should be thoroughly gone through in order to see whether any of the items is kept unposted either for want of schedules or on account of wrong number having been quoted;
- ii) If the items are not so traced the pay vouchers of the office to which the subscriber is attached should be verified. If deductions have been made, the vouchers and the classification should be seen and the misclassification rectified. If this is not possible with reference to the particulars available, steps should be taken to adjust the credit by debit to 'Provident Fund Suspense'; correspondence should simultaneously be instituted for tracing the credit and clearing the debit kept under suspense.

#### *8.08. Submission of register to Group Officer*

After completion of action as mentioned above, the Register should be submitted to the Group Officer on the dates mentioned below:

<u>Postings for the half year</u>	<u>Due date of submission of Register</u>
April to September	8th March
October to March	23rd September

(Authority: Hqrs Lrs. No.2406 TAI/232-67 dt.21.9.67 and No.1088 TAI/153-81 dt.31.8.91(Sl.No : 110-TA II/1981))

#### *8.09. Reports to Headquarters*

a) One annual report and two interim reports on unposted Items should be sent to Hqrs. Office in the prescribed form [Annexure 8.09(A)]. The reports should reach Hqrs Office by the following dates:

Sl.No.	Period	Due date
1.	Annual report covering the accounts up to March (including final and Supplemental accounts)	30th September
2.	Report covering the accounts up to June of the current year	31st December
3.	Report covering the accounts up to September of the current year	31st March

b) Another report on incomplete PF Accounts and missing credits/debits should also be sent to Hqrs. office twice a year in the form given in Annexure 8.09 (B) so as to reach them by the dates mentioned below.

Sl.No.	Period	Due Date
1.	Report covering the accounts of April to September	30th April of next year
2.	-do- October to March (including March final and Supplemental accounts)	31st October of next year

(Authority: Hqrs letter No. 1088-TA II/153-81 dated 31.8.81 No. 110-TA II/1981 - FM I/I/9-51/81-82)

#### *8.10. Closing of Master Cards*

Closing of the Master Cards should be done in the following two stages:

*First stage:* The adjusted items should be rounded off in the relevant Master Cards of the previous months and the totals of the adjustments should be agreed with the total of the items rounded off. A year-wise abstract for both the number of items and amounts under adjustments and unposted items should be prepared. These figures should be made available within three days of the completion of the Master Card for posting in the Broadsheets.

*Second Stage:* In respect of all items appearing in the Master cards, i.e. unposted items, details of action taken should be noted in column 7 (how adjusted). Subsequently, when they are adjusted, column 7 should be filled in. The item should, however, be rounded off only when the items is cleared either by posting or by book adjustment.

The Master Card should be submitted to the Branch Officer at each stage after taking action as indicated in the previous paragraphs in respect of all items as per approved programme.

#### *8.11. Maintenance of Adjustment Registers*

Adjustment registers may be maintained Department-wise, district-wise and unit-wise. Two Adjustment Registers are to be maintained - one called Special Credit Register (S) for adjusting the unposted items relating to the period prior to 1991-92 i.e. prior to computerisation and the other called Unposted Items Clearance Register (U) for adjusting the items of 1991-92 onwards. The maintenance of two registers is necessary due to the use of two different means designed in the computer for making the adjustment of items prior to computerisation and afterwards. On the cover of the register the name of the Section, name of the register and unit may be indicated in bold letters like GPF25 S2, GPF25 U2 etc.

For adjustment of unposted items from 1991-92 onwards, the format as given in Annexure 8.11. has to be used. Special care should be taken to see that all the details are noted in the adjustment register without any change as exhibited in the UP report. For example, if the name of a subscriber is written as Mohan Kumar leaving space between Mohan and Kumar in the unposted report, it should be exhibited in the same way in the adjustment register also. The spelling also may be copied exactly as given in the UP report. For example Padmavathi may be written as Padmavathi and not as Padmavathy.

The month noted in the UP report represents the posting month i.e. the month from which interest is calculated. In respect of full want, part want and remittance by Challan, the month represents the transaction month i.e. month to which the credit relates.

*Note:* Transaction Month is the month during which the actual transaction takes place. It is also expressed as Schedule month, Month of Account, Month of Encashment or month of Remittance. Salary Month represents the month for which salary of a subscriber relates to. Posting Month is a term used in representing month from which interest is calculated. Examples are given below:

If GPF recovery for a subscriber is made from the leave salary or salary for April 2001 during June 2001, this transaction will appear in Treasury Account of June 2001. Here April 2001 is the Salary Month and June 2001 is the Posting Month. In most cases the Salary and Transaction months are the same.

If GPF recovery for a subscriber is made from the salary of May 2001 and is remitted by challan in May 2001, the Transaction Month and Salary Month are the same i.e. May 2001. If GPF recovery from the salary for May 2001 is remitted in June 2001, then May 2001 is the Salary Month and June 2001 is the Transaction month.

In the Adjustment Register, GPF Sections should necessarily indicate the Transaction Month and Salary Month wherever adjustments are made by way of clearance from Master Cards. Incidentally it is also pointed out that the Master Cards of 1992-93 indicate both Transaction Month and Salary Month.

(Authority : FM I/I/ALP/9-9/94-95/119 dt.6.10.94)

GPF Sections should ensure that only the adjustments proposed in the Adjustment Register have been entered in the computer and that no item is omitted to be posted without assigning reasons therefor. Intimation about the adjustment should be sent to the subscribers only after the adjustments have been carried out in the computer files. Further, the items for which adjustments have been proposed by GPF Sections and carried out by SCOs only should be excluded from the unposted items while preparing the Quarterly Report on incomplete accounts. Similarly, the missing debits and credits should be struck off from the report only after adjustments are carried out by the SCOs.

As per Headquarters letter No. 2459-TA II/302/78 dated 3.10.78, a register of unposted items is to be maintained (in addition to the Adjustment Register) and submitted to the Branch Officer on the 1st of every month, indicating the position as on the last day of the previous month, for critical examination.

(Authority : FM I/I/84 dated -9-92)

#### *8.12. Clearance of items from the Master Cards.*

All GPF sections should attend to the clearance of unposted items in the Master cards either suo moto or based on correspondence received from the subscribers exclusively for three days in a month, ie., from 10th to 12th of each calendar month.

If in any calendar month, any day/days between 10th and 12th happen to be holiday(s) the work of clearance of unposted items can be extended by a day or two as the case may be so that a full compliment of three working days can be exclusively set apart for this purpose. The Branch Officers concerned should ensure compliance in this regard.

( FMI/I/ 9-9/85-86/143 dt. 19.2.86)

#### *8.13. Categories of UP items and action to be taken to clear them*

1. *Wrong classification:* Clear cases of misclassifications should be rectified by proposing Transfer Entries. In respect of others, the departmental/ Treasury Officers should be addressed for particulars and the misclassifications rectified on receipt of their reply.
2. *Want of correct account numbers:* Account numbers should be traced with reference to the schedules of the later period. Where incorrect account numbers are furnished in the schedules, the correct numbers should be traced with reference to the Subscriber Master file in the computer. If the numbers could not be traced from the system, the departmental officers should be addressed.
3. *Errors in totaling and double credits:* Departmental Officers should be addressed demi-officially to reconcile differences.
4. Difference between the main account and sub account figures.
5. Want of details of cash remittances.
6. Want of schedules and vouchers in respect of lump sum amounts without voucher wise details. Treasury Officers and departmental officers should be addressed. If the response is not encouraging, the matter should be taken up demi-officially. The assistance of our inspection parties visiting those places from time to time should also be availed of.
7. Want of details of Transfer Entries: Details should be collected from the TE Ledger and Abstracts and the files of the section concerned. Habitual omission on the part of the DC sections should be brought to the notice of the Group Officer.

#### *8.14. Adjustment through collateral evidence*

In respect of a missing credit/debit the individual subscribers account should be completed as soon as documentary collateral evidence as derived from pay bills, acquittance rolls etc., certificates of deductions/payments from disbursing officers/Treasury Officers is available. The amount of credit/debit should be adjusted in the account by debit/credit to "Provident Fund Suspense" under the Major head "8658 Suspense-Civil". The suspense head will be cleared on tracing the credit/debit in the accounts. Adjustment of credit/debit through collateral evidence for amounts exceeding Rs. 2000/- should be approved by the Group Officer after satisfying as to the justification

of the delay in making a regular adjustment. The suspense items should be reviewed half yearly by IAD as per Para 55 of IAD Manual, to see that adequate steps are being taken to clear them and should also be reviewed by the Group Officer every month by the 10th. No item should remain in suspense for more than four months. A return of such items remaining in suspense for over six months should be sent to Hqrs office. Each section shall maintain the register of suspense items. A broadsheet in form ATM 130 shall be maintained for transactions adjusted under PF Suspense.

(Authority: Hqrs letter No. 889-A.I/236-59 dt.16.6.59; GO MS No. 882 dt.11.9.59 and Fds. I/Genl. Case 1/9-66/59-61)

#### *8.15. Register of adjustment through collateral evidence*

With a view to have an overall control over the adjustments made through collateral evidence and ensuring that the scheme of completion of incomplete accounts on the basis of collateral evidence is being utilised properly, a report should be submitted to the Group Officer on the 8th of each month. For this, GPF sections should maintain a register in the following proforma and send the registers on the 5th of every month to FMI to prepare and submit the consolidated Report to the Group officer

(Authority: Hqrs Circular letter No. 3603-Tech.Admn.II/364-66 dated 21.11.66 -Funds I/Genl/9-51/66-67)

#### PROFORMA

1. Sl.No.
2. Name of the subscriber.
3. Provident Fund Account No.
4. Amount adjusted on the basis of collateral evidence.
5. Month to which the credit/debit pertains.
6. Reasons for delay in making a regular adjustment.
7. Nature and particulars of collateral evidence on which adjustment was made.
8. Reference to Group Officer's orders for adjustment.
9. Reference to TE No. and date.
10. Month of posting in the GPF Account.
11. Initials of SO/AAO.
12. Action taken to clear the PF Suspense and how cleared.
13. Reference to the No. and Date of T.E. made to clear the item from PF Suspense.
14. Initials of SO/AAO.

#### *8.16. Certificate to be recorded by sections*

Missing credits/debits may be adjusted based on collateral evidence, if they relate to period not later than the year for which the annual account statements had been issued to the subscribers. However in cases of final closure of accounts, such adjustment may be made irrespective of the period to which the missing transactions relate. Before making ad hoc adjustment on the basis of collateral evidence, the Group Officer in respect of adjustment exceeding Rs. 2000/- and the Branch Officer in respect of adjustment up to Rs.2000/- should satisfy himself that the list of unposted items have been duly scrutinised to ensure that the relevant credits/debits do not appear therein. In

the proposal for adjustment based on collateral evidence submitted to Group Officer/Branch Officer, a certificate to the effect that the relevant credit/debit is not outstanding in the Master Card should be furnished by the concerned section.

(Authority: Hqrs letters No. 2536-Tech.Adm.II/335-67 dated 19.10.68 and No. TM II/273-72 dated 18.8.73 and No.3148 TA II/273-73. II dated 24.12.75-FM/GI-I/9-51/75-76/Vol.IV)

#### *8.17. Details to be called for*

In the case of information furnished by the DDOs and Treasury Officers over their signatures its correctness should be certified to have been verified by them in the relevant records. In the case of credits/debits received from other Accounts circle it will be sufficient collateral evidence for the purpose of adhoc adjustment of credits/debits in the subscribers account, if the originating AG indicates that particular credits/debits were passed on through Cash/Settlement Accounts giving full details of that account based on evidence in the record of his Office (especially on verification of the Dummy Provident Fund Accounts maintained in his office).

Particulars of missing credits in all cases where they have to be adjusted on the basis of collateral evidence should be called for from the DDOs and other AG in Forms I and II respectively given in Annexure 8.17 A separate form should be used in respect of each subscriber.

(Authority:: Hqrs Circular letter No. 1661-Tech.Admn.II/91-67 dated 6.7.67 - Fds. I/GI/9-51/60-68)

Where the originating AG is not able to give full details of Cash Settlement Account due to non-availability of old records, it will be sufficient if he gives a clear certificate that recoveries/withdrawals had been actually made from the subscriber and passed on through respective accounts. The usual procedure for the clearance of PF Suspense, only after obtaining full particulars of Cash/Settlement etc., account will continue to be followed. In the case of Final payment cases, missing credits may be adjusted on the basis of evidence received from the DDOs (even if that officer is functioning under the Accounts control of a different Accountant General). It should, however, be made clear to the DDO at the time of calling for the certificate of deduction, that the subscriber's account is being credited solely on the basis of the certificate issued by him and that he will be responsible for its correctness. The fact of such adjustment with all the particulars furnished by the DDO should immediately be reported to the originating AG, who has to pass on the credits through Cash Settlement account. This will enable him to verify and ensure during local audit, the correctness of the certificate furnished by the DDO and also to furnish the Cash Settlement account particulars. The usual procedure for clearance of the item under PF Suspense should be followed in these cases also. The certificate of verification during local audit by the originating AG should also be watched before writing off of the amount under PF Suspense.

(Authority: Hqrs Circular letter No. 1661-Tech. Admn.II/91-67 dated 6.7.67 No. 113-TA.II/91-67.Vol.II dated 22.1.76, F.M./9-51/75-76/GI.I/209 dated 16.2.76)

#### *8.18. Case of deputationists*



In the case of State Government Employees on deputation to Central Government, adjustments of missing credits on collateral evidence could previously be made only when the Drafts/Cheques have been received in AG's office and credited to Government Account. Headquarters had since decided that missing credits can be adjusted in such cases on collateral evidence basis, when the PAO or DDO certifies that PF recoveries have been made and that Cheque/Draft for the amount had already been sent to AG's office, quoting full particulars such as letter number, date, etc. However, the usual procedure for clearance of the item from PF Suspense should be followed by tracing such missing credits in these cases also. This procedure will not be applicable in cases where the PF credits are remitted by the subscriber himself, and also in the case of Central Government employees on deputation to State Government, in whose cases the credits are passed on by the AG to the PAO of the concerned Central Government department.

(Authority: Hqrs circular letter No. 1581- Accounts II/247-85 dated 23.8.85 - FM I/I/9-51/85-86)

#### *8.19. Cases of subscribers who are on foreign service*

The missing credits/debits may be adjusted on the basis of collateral evidence in the PF accounts of subscribers who are on foreign service with public sector undertakings or autonomous bodies, under the orders of AG, if the fact of receipt of cheque and its remittance to Government account is established, by ensuring that the account is kept incomplete owing to book-keeping error or otherwise.

(Authority: Hqrs letter No.1253-AC II/247-85 dated 25.7.86- File 9-51/86-87)

#### *8.20. Cases of self drawing officers*

In respect of a self drawing officer, a certificate must be obtained from the Treasury Officer. If the Treasury Officer is not in a position to furnish the missing credits details due to non-availability of records, the statement of deductions should be got authenticated by the successor Head of the Office only, and not by any Gazetted Officer. However, if the documentary collateral evidence is collected from pay bills, Acquittance Rolls, Audit Registers, or certificate of deduction and it is authenticated by the Treasury Officer or the Departmental Officer, it should be accepted as collateral Evidence even in respect of a self drawing officer.

(Authority: AG's orders dated 14.9.78 - FMAG.I/9-51/Volume VI/1976-81)

#### *8.21. Cases relating to old periods*

In respect of cases of missing credits relating to old periods up to 1985-86 for which neither recovery particulars are forthcoming from the DDOs or Treasury Officers nor the items are traceable in the accounts, the accounts may be completed irrespective of the year in the following manner:

(i) if the total amount of missing credits in each case is Rs. 200 and less, benefit of doubt may be given to the subscriber and the amount adjusted on adhoc basis, presuming the credits with reference to the postings in the accounts for earlier and later months.

(ii) if the total amount in each case exceeds Rs.200, but does not exceed Rs.1,000, the subscriber has to furnish to AG an affidavit (in the form given in Annexure 8.21.) regarding the deductions made based on which credits will be adjusted to his account.

(Authority: Government letter No. 139896/All-I/90-3, dated 18.9.90 - FM-I/I/File 9.94/1990-91)

(iii) If the amount is more than Rs.1,000 the normal procedure may be followed.

(Authority: Government letter No.82716/Funds 78-4 Finance dated 12.12.78 filed in FM/Gl.1/9-94/74-76/Vol.IV; Government letter No. 75834/Funds/75-3 Finance dated 6.10.1975 filed in 9-94 Vol.III and Government letter No. 29759/Funds/79-1 Finance dated 18.4.1979 filed in 9-94 Vol.IV)

#### 8.22. Approval of Government

The AG can act on the affidavits and obtain post facto approval of Government by sending list of such cases at every quarter. For this purpose details of items adjusted on the basis of affidavits may be sent by GPF sections to FM in the following form along with the affidavits on the 5th of every month:

Sl.No.	A/c No.	Name	Amount	Remarks
1	2	3	4	5

The above procedure of adjustment may be followed in respect of both final payment and live cases as well.

#### 8.23. Fraudulent withdrawal

In case of a fraudulent withdrawal from GPF by forged sanction order and tampered bill, the following procedure should be followed for withdrawing the wrong debit afforded to the subscribers account:

A Transfer Entry should be prepared by debiting "K Deposits and Advances - 8550 Civil Advances - Other Advances Departmental Advances - Special Advances" by Contra credit to '8009-SPF-GPF- SA.....' (deduct from charges) and necessary intimation in this regard should immediately be sent to the subscriber. If any amount is subsequently recovered from the parties responsible for the fraudulent claims, the same has to be credited to the Head of Account 'K Deposits and Advances - 8550 Civil Advances, etc.' and any balance, if found irrecoverable should be adjusted as a loss under the relevant service head after obtaining the sanction of the Government.

(Authority: Hqrs letter No. 2002/AC II/212-85 dated 18.12.86 - FM I/I/9-174/86-87 - circular No. FM I/I/9-174/1986-87/133 dated 15.1.87)

*8.24. Half yearly report to Headquarters.*

The half-yearly return regarding the balance under "Provident Fund Suspense" for the period ending 30th September and 31st March should be sent to Hqrs office so as to reach them by the 10th of November and 10th of May respectively in the format shown in Annexure 8.24.

(Authority: Hqrs. letters No. 227-Admn-III/236-AI/59 dated 7.12.59 and No. 1239-Admn.III/218/60 dated 15.6.60; No. 757-TA II/108-83 dated 1.7.83 General Circular No. 59-TA II 1983 filed in FM I/9-51)

*8.25. Write off of PF Suspense*

- (a) Pr.AG(A&E) is empowered to sanction write off the amount under PF suspense in each case upto Rs.5000 which has been enhanced to Rs.15000.

(vide Head Quarters letter dated 17.1.11 available as annexure to No.5 – AC II/314 – 2001(HQs).

- (i) the amounts written off have been got thoroughly examined by the Internal Audit Section
- (ii) the Group Officer/AG has personally satisfied himself that a dead end has been reached and a write off is unavoidable and that the error is one of book keeping only.
- (iii) A report on the amounts written off by the Group Officer should be submitted to AG by FM Section on the 5th of April, July, October and January for his review.

A statement showing the amounts written off by the Group Officer/AG should be appended to the half-yearly report (see para 8.24) on balances under Provident Fund Suspense along with the certificates to the effect:

- (i) that the amounts written off were got thoroughly examined by the Internal Audit Section;
- (ii) that the Group Officer and/or AG had personally satisfied himself that a dead end had been reached and a write off was unavoidable; and
- (iii) that the Group Officer and/or AG had satisfied himself that the error was one of book keeping only.

(Authority : CAG's Circular letter No. 3150.Tech.Admn.II/275-66 dated 5.10.66, 2343 Tech. Admn.II/34-67 dated 13.9.67 Filed in File 9-51/ 60-67 Vol. III 206 O&M/14-70 dated 9.9.70 Filed in FM-9-51/59-71 Vol.IV 202 O&M/C-4/DD(TA)-69 dated 9.9.70 filed in FM/9-12/70-71)

- (b) Cases involving amounts exceeding Rs.5,000 should be reported to Hqrs office for their approval for write off. The proposals should be sent to Hqrs. Office half yearly

along with the report mentioned in para 8.24. Details of the amounts to be written off and efforts made to trace them in the accounts should be furnished in a statement in the prescribed form given in Annexure 8.25. together with the following certificates:

1. that in the opinion of the A.G. there is no possibility of tracing these items due to the age of the items or for other reasons explained and that the AG has satisfied himself that the error was one of book keeping only; and
2. that the amounts proposed for write-off were thoroughly examined by the Internal Audit Section.

(Authority: Hqrs letter No. 1688 I Admn. II/14 Admn.III/62 Vol. I dated 27.10.64 Filed in case Fds. 1. Gl. 9-51/59-67 Vol. II)

The Accountants General should give a personal appreciation of (i) Utilisation of mechanism of collateral evidence for settlement of missing items (ii) efforts taken to locate them in accounts and clear the amounts outstanding under PF Suspense.

#### *8.26. Write off of difference between Ledger and Broadsheet*

No difference between Ledger and P.F. Broadsheet should be written off to "Miscellaneous Government Account" without obtaining the prior approval of Hqrs office and the concurrence of the Central/State Government wherever such concurrence is necessary. If details of any difference previously written off are subsequently traced, such items may be written back to PF head of account under orders of AG irrespective of the amount involved and the month of adjustment for the write off. Cases in which the amounts involved do not exceed Rs. 5,000 each may, however, be written back under the orders of Group Officer.

Each GPF section should maintain a register for record of every adjustment proposed and got approved by AG/Group Officer in the proforma given in Annexure...8.26. The Register should be maintained in two parts; one for cases approved by AG and the other for cases approved by Group Officer and it should be closed and submitted to Branch Officer on the 2nd of every month.

In every transfer entry involving such adjustment, it should be certified by the concerned GPF section that approval of AG/Group Officer has been obtained for the adjustment. The TE should be routed through FM section (PF Broadsheet) and Book Section before it is given for booking.

GPF sections should furnish to FMI section quarterly on the 2nd of April, July, October and January a statement showing the details of the credits/debits written back from Miscellaneous Government account under orders of Group Officer. FMI will consolidate these statements and submit a report to AG on the 5th of the above months.

(Authority: Hqrs circular letter No. 3143-T-Admn.II/205-66 (II) dated 13.12.67 No. 356-Tech. Admn. II/205-66 (III) dated 11.2.1969 filed in Fds. I(9-51) Gl/65-69/ Vol.II and No.202-O & M/C4/DD(TA)69 dated 9.9.70 filed in FM/9-12/70-71)

### *8.27. Concurrence of Government*

Concurrence of the State Government for the write off of an item outstanding under "Provident Fund Suspense" to "Miscellaneous Government Accounts" is not necessary in case it is established clearly and beyond doubt that the outstanding item was actually due to accounting errors alone.

(CAG's letter No. 1363-Admn.II/288-Admn.III/61 dated 27.8.62 - Fds.I case 9-51/59-63.)

### *8.28. Triennial Review*

The review should be carried out annually in three batches so as to complete the review of all GPF Accounts in a cycle of three years. The accounts belonging to departments which would cover about 1/3 of the total number should be chosen for review each year. The review will be done by IAD in such a way that the review of one-third of the cards is spread over the whole year. The selection of group for each year of a three year cycle will be made by the Accountant General as per para 42 (1) of IAD Manual.. The review should be conducted as laid down in paragraph 12.68 of the M.S.O. (A&E) Vol. I. The following checks should be exercised by the SA:

a) Debit postings of one full year should be checked with reference to the vouchers. GPF sections should ascertain from IAD Section whether the check of debit posting in Triennial Review has been completed before approving the destruction of debit vouchers proposed by the Old Record (OR) Section.

(Authority: FM I/I/9-9/89-90/77 dated 1.11.1989)

b) One month's credit in the accounts should be checked in detail with reference to the schedules, the selection of the month for each department being made by the Branch Officer.

c) Omissions in regard to the following should be checked and noted in the review register:

- i) Discontinuance of subscriptions or refunds of withdrawals.
- ii) In the case of final payments, paid vouchers (and the nominations in the case of payments after death to nominees) are kept in the concerned file.
- iii) Sufficient action should have been taken to address the other Accounts Officers to pass on the credits through Cash Settlement Accounts.
- iv) Temporary advances should have been regularly recovered in the number of installments specified in the sanction order together with interest.
- v) Accounts with small balances should have been scrutinised and the balance transferred to "Deposits" if necessary.

### 8.29. *Audit notes*

During the course of the review, audit notes in duplicate should be prepared and issued to the concerned sections through the Branch Officer for rectification of defects. The audit notes should be issued through a despatch register wherein the acknowledgement should be taken. Replies to the notes should be watched through the register.

On receipt of the audit notes, the sections should attend to the remarks immediately and furnish replies as quickly as possible, in any case not later than three days from the date of receipt of the original audit notes.

### 8.30. *Summary of irregularities*

On completion of the review for each department, a summary of all important irregularities should be prepared and submitted to AG within 15 days from the last day of the review

### 8.31. *Rectification of irregularities.*

In order to ensure that no avoidable delay occurs at the time of final payment/transfer of accounts and the necessity for reviewing the accounts for an unnecessarily long period does not arise the supervisory staff should ensure that all the reviews prescribed in the C&AG's M.S.O. (A&E) are properly exercised and discrepancies/mistakes noticed in the course of these checks/reviews are vigorously pursued and promptly settled. The proper maintenance of the register of missing credits, review registers and Broadsheets should also be ensured.

[ C&AG's circular letter no. 1255 Tech. Admn II/159-67 dt. 16.1.1968]

### 8.32. *Subscribers' Complaints*

Disposal of complaints received from subscribers and DDOs received either direct or through Chief Minister's Complaints Cell/Hqrs office should be submitted to AG for his information within three days of their receipt in the concerned GPF Sections. Such disposals should be clear and final in character and not of interim nature. This item may be noted in Section Officer's Note Book.

(Authority: FM I/I/9-9/86-87/16 dated 28.5.86)

Personal files of subscribers may be maintained in the following cases:

1. For such of those officers who are on frequent transfer from one department to another.
2. All FW cases.
3. Complaint cases received from subscribers either through Chief Minister's Complaint Cell, Hqrs office or AG's Secretariat.

(Authority : CAG's letter No. 1091/AC II/260-85 dated 24.6.86. Circular No. 44-AC II/1986 & AG's Orders dated 28.7.86 filed in FM I/I/9-131/86-87)

### *8.33. Complaint Register*

A complaint purport register for the section as a whole has to be maintained in GPF sections as per the provision of MGP (Paras 7.2.2.1 and 7.2.2.5). Complaints received from Chief Minister's Complaints Cell, Governor's Secretariat and complaints addressed to AG by name and sent to section by AG's Secretariat should be diarised in this register. The form of this register is the same as that of Unit Purport Register and it shall be closed on the same date and in the same manner every week. In the first week of each month the register should be sent to the control section for review.

(Authority : FM I/I/9-9/94-95/86 dated 10.8.94)

### *8.34. Subscribers' Grievances Cell'*

As directed by HQrs. Office in D.O. Lr. No. 1468-C//99- Grievance Cell/Gr-II dt. 25.5.99, a subscriber grievance cell has been formed in the office for monitoring the following items of work-

- i) correspondence regarding grievances of PF subscribers received as complaints.
- ii) Attending to subscribers who visit the office in person.

The cell functions under the direct charge of Pr. A.G./ A.G. and is attached to FMII for co-ordination.

The cell should ensure that the grievances are redressed within specified timeframe, and a report should be submitted to A.G. every month. A quarterly report should also be sent to HQrs. regarding the functioning of the cell.

## **CHAPTER – 9**

### **INTEREST**

The amount of interest payable to GPF accumulations of subscribers is calculated and credited to the subscriber's account every year at the time of annual closure and at the time of final closure of accounts and is governed by rules and orders issued by Government of Tamil Nadu from time to time. Some important guidelines are discussed in this chapter.

#### *9.01. Interest allowable in dismissal cases.*

Reinstatement after dismissal is not to be treated as a fresh appointment for the purposes of General Provident Fund.

(GIMF Memo No. F.28(13)-EV/58, dt. 15.7.1958 and G.O.MS. No. 847 dated 30.7.1958 -Fds.I.Genl.Case 9/58-59)

The date on which the statutory appeal against dismissal was disposed of should be taken as the criterion for the purpose of calculation of interest. As soon as the statutory appeal was disposed of action should be taken to withdraw the amount from the subscriber's account. If the subscriber fails to submit his application even after being issued a notice to do so, suo motu action should be taken to withdraw the amount and pay it to him and no further interest should be paid for that amount.

( G.O.Ms. No. 1582 Fin(Fds) dt. 20.11.79)

#### *9.02. Interest on subscription from pay paid in advance.*

Deductions from pay, paid in advance owing to transfer or long leave out of India, should be considered as having been made on the date on which a Government servant is relieved of his duties or the date on which he is paid by the Accounts Officer before his departure.

(C.A.G's lr. no. 1694 dt. 30.08.09)

#### *9.03. Interest on subscriptions from delayed drawn pay.*

If the arrears of subscription to PF account are not on account of delayed drawal of pay and leave salary referred to in proviso 2 to rule 13(3) of GPF (TN) Rules, but consequent on officers' reinstatement in service, interest on arrears of his subscriptions will be admissible from the date of issue of orders declaring that the officer's absence should be treated as duty.

(Authority: Hqrs. Lr. No. 302-TA II/21-74 dt.23.7.74 in the final payment case of Sri P. Shankar Rao 108-AIS - Filed in FM/9-107/74-75)



*9.04. Interest on excess subscription.*

When the amount of subscription to the Fund is in excess of the actual amount due, no interest should be allowed on the excess amounts.

(G.I. F.D. No. F.30(2)R.II/39, dt. 9.12.1939 - Fds.Case 1-3/34-40)

*9.05. Interest on subscription at less than minimum rate.*

Interest should not be denied to subscriptions realised at less than minimum rates prescribed by rules

(Authority : CAG's Circular letter No. 1469-Tech.Admn.II/261-68, dt. 28.6.68 - Fds. I/Gl./Case/9-4/68-69)

*9.06. Recovery of interest on arrear subscription*

The object of recovering arrear subscriptions with interest thereon is to restore the PF account to the position which it would have attained had the subscription been credited to the account systematically from month to month. The recovery of interest on such arrears paid in lump sum presents no difficulty. If however, as a measure of relief, if such recovery is effected in installments extending beyond one financial year, certain practical difficulties may arise in allowing interest to such amounts owing to possible change in interest rates in the two different years. To obviate this, it has been decided that the additional amount of interest on the diminishing amounts of arrears payable in monthly installments should be calculated by determining the amount of interest which the subscriber concerned would have earned had he paid the arrears in lump sum (during the period of the recovery of the arrears in installments) and deducting from it the amount of interest earned on the amount of arrear installments, paid from month to month, till the full recovery of arrears is effected.

(M.G. Finance G.O. No. 130 dt. 29.1.58)

*9.07. Month up to which interest is payable.*

When a subscriber retires on the last day of a month, the period of three months, for the purpose of Rule 13(4) of the GPF (TN) Rules should be counted after excluding the immediate succeeding month. For instance, when the subscriber retires on the 31<sup>st</sup> of May, the period of three months for which interest may be allowed should be computed from July to September and not from June to August.

(CAG's letter No. 1820-Admn/56 Pt.I dated 21.8.57 and GO MS.No.1240 dated 20.9.57 - Fds. I Case 1-9 of 56-57)

In the case of death or voluntary retirement of the subscriber in the middle of the month interest is payable for only three months after the month of event, as the final payment becomes due in the same month.

In the case of a subscriber who dies on the last day of a month even though he may have died in the forenoon of that day, the period of three months for which interest may be allowed under the rules of the Fund concerned should be reckoned from the second month following the month in which the subscriber dies.

(CAG's letter No. 1562-Tech. Admn.II/265-64 dt. 26.9.1964, G.O.MS.No. 1325. Fin. (Codes) Department dt. 22.10.1963 G.O.MS.No.1430 Fin. dt.16.12.1964 and TN Government Finance Department Memo No. 10653/Codes/65-2 dt. 1.3.1965 - Fds.I/Gl./9-6/64-65.)

*9.08. Date of issue of authorisation will decide interest payable.*

For the purpose of Rule 13 of GPF (TN) Rules, the date on which this office will authorise payment of the amount standing at the credit of a subscriber will be determined as follows:

If authorisation is issued after the 15<sup>th</sup> of a month, it should be specified that payment will be made on or after the 1<sup>st</sup> of the next month, a margin of 15 days being considered as reasonable for the authorisation to be acted upon.

*9.09. Payment of interest beyond the statutory period.*

Interest beyond a period of three months up to one year may be allowed if AG is satisfied that the delay in payment is due to circumstances beyond the control of the subscriber and in every such case the administrative delay shall be fully investigated and action, if any required taken.

(Authority : Govt. of India, Ministry of Finance Department of Expenditure letter No. 16(2) EV (B)/73 dated 18.9.73 – Hqrs. Letter No. 939-Audits/69-73 dated 12.10.73 Filed in FM/1-1/73-74/Gl.I.)

*9.10. Old rate of interest to apply till receipt of new orders.*

Interest should be paid to the subscriber at the rate determined by Government for each year. Usually, orders of Government of India regarding interest rates are received after 2 to 3 months after the commencement of the financial year and the corresponding orders are issued by the State Government after a further time lag of 2 months. In respect of cases to be finally settled during this interim period, to obviate any difficulty to the subscribers, CAG has ordered that provisional interest at old rates should be allowed. However, the accounts of all these subscribers should be reviewed again after the receipt of the notification of the new rate and residual balance, if any, should be authorised to the subscribers.

(Authority : CAG's letter No. 503-TA II/236-82 dt.16.5.83 (Gl. Cir. No.42 TA II/1983 filed in FM I/I/9-2/1983-84)

To ensure that all cases of this type are reviewed without any omission, the cases authorised from April to the month in which the orders for the current rate of interest are received, should be entered in the Residual Balance Register of the sections. Such cases may then be taken up and authorisation issued in a phased manner and completed in a period of three months.

(Authority : A.G.'s orders dt.11.3.85 - Case filed in FM I/I/ File 9-2/85-86)

*9.11. Interest on belated payment.*

In the case of subscribers to State Provident Funds, where the final payment is made three months after it became payable, interest for the first three months will be paid at the normal rate and for the period beyond three months, at the enhanced rate. The sanction of the competent authority is necessary for the AG to authorise payment of interest at the enhanced rate. If there is any delay in receiving the sanction for payment of interest at the higher rate, AG shall issue an authorisation allowing the normal rate of interest on the accumulations in the Fund up to the end of the third month of its becoming payable. After receiving the sanction order of the competent authority for the payment of interest at the enhanced rate, the AG shall issue an authorisation allowing interest at the higher rate on the amount remaining unpaid for more than three months of its becoming payable. The authority competent to dismiss the services of a subscriber may sanction the payment of special interest provided in the rules.

(Authority: GO MS. No.84, Finance dt.23.1.79 filed in MF/1-2/78-79)

The rate of interest on belated final payment of Provident Fund accumulations remaining unpaid for more than three months from the month in which such accumulations become payable will be as below:

Year	Rate(%)	Authority
1980-81	8.5	GO MS No.923 Fin (Fds) dated 29.9.1980
1981-82	9.0	GO MS No.589 Fin (Fds) dated 7.9.1982
1982-83	9.0	GO MS No.589 Fin (Fds) dated 7.9.1982
1983-84	9.5	GO MS No.1041 Fin (Fds) dated 22.12.1983
1984-85	10.0	GO MS No.476 Fin (Fds) dated 5.7.1984
1985-86	10.5	GO MS No.802 Fin (Fds) dated 24.7.1985
1986-87	12.0	GO MS No.678 dated 8.8.1986
1987-88	12.0	GO MS No.758 dated 26.8.1987
1988-89	12.0	GO MS No.319 dated 6.5.1988
1989-90	12.0	GO MS No.688 dated 5.7.1989
1990-91	12.0	GO MS No.712 dated 28.6.1990

1991-92	12.0	GO MS No.632 dated 28.8.1991
1992-93	12.0	GO MS No.363 dated 9.11.1992
1993-94	12.0	GO MS No.462 dated 2.7.1993
1994-95	12.0	GO MS No.499 dated 15.6.1994
1995-96	12.0	GO MS No.651 dated 21.8.1996
1996-97	12.0	GO MS No.664 dated 18.10.1996
1997-98	12.0	GO MS No.167 dated 20.4.1998
1998-99	12.0	GO MS No. 165 dated 22.4.1999
1999-2000	12.0	GO MS No.414 dated 8.9.2000
2000-2001	11.0	GO MS No 207 dated 18.5.2000
2001-2002	9.5	GO MS No.224 dated 7.6.2001
2002-2003	9	GO MS No. 151 dated 6.5.2002
2003-04	8	GO MS No. 125 dated 17.4.2003
2004-05	8	GO MS No. 441 dated 16.8.2004
2005-06	8	GO MS No. 464 dated 26.12.2004
2006-07	8	GO MS No. 53 dated 07.2.2007
2007-08	8	GO MS No. 349 dated 12.8.2008
2008-09	8	GO MS No. 530 dated 09.11.2009
2009-10	8	GO MS No. 530 dated 09.11.2009
2010-11	8	GO MS No.80 dated 02.03.2011
2011-12	8% upto 30.11.2011 8.6% wef 1.12.2011	G.O.Ms.No.106 dated 30.3.2012
2012-13	8.6	G.O.Ms.No.127 dated 19.04.2013
2013-14	8.7	G.O.Ms.No.127 dated 19.04.2013
2014-15	8.7	G.O.Ms.No.106 dated 28.4.2014

#### 9.12. *Interest on PF balance in absorption cases*

If a subscriber on deputation to a body corporate owned or controlled by Governments or an autonomous organisation registered under the Societies Registration Act is absorbed in such body or organisation with effect from a retrospective date, the date of issue of orders of absorption shall be deemed to be the date on which the amount to his credit became payable. However, only the amount recovered as subscription from the date of absorption shall be considered for the purpose of granting interest. In the case of refund to the subscriber, the normal rules governing interest on final payment cases shall apply and in case of transfer of balance, interest at normal rates allowed from time to time shall be paid up to the end of the month preceeding the month of transfer.

(Authority : GO MS No. 65 Finance dated 5.2.80 filed in FM/1-2/79-80.)

#### 9.13. *Incentive Bonus Scheme*

For the financial years 1981-82 to 1985-86, an incentive bonus was admissible to the subscribers (including AISPF) at the rate of 1% on the entire balance at their credit, if they had not withdrawn any amount for three years.

1. The salient features of the scheme are:
  - i) The bonus is to be calculated at the rate of 1% on the entire balance at credit on the last day of the year.
  - ii) The bonus is admissible when a subscriber has been contributing to the Fund during the proceeding three years except where the rules permit temporary suspension for a short period like leave or suspension.
  - iii) The subscriber should not have received any refundable or non-refundable advance from PF during the last three years including the year, on the closing balance of which incentive bonus has to be allowed.
  - iv) Withdrawals for financing Insurance Policies will not make the subscriber ineligible for the Incentive Bonus.
  - v) If a subscriber joins the fund or quits service in the middle of a year, the year of joining the Fund and the year of quitting service will be deemed to be full year.
  - vi) The bonus would be rounded off to the nearest whole rupee.
  - vii) The bonus has to be credited to the account in addition to the existing interest on PF balance.
  - viii) The bonus has to be calculated on the total balance after crediting interest also for the period.
  - ix) Pending a final decision, bonus may be allowed from 1983-84 onwards, reckoning the period from 1.4.81 to 31.3.84 as the criterion to become eligible for the bonus as on 31.3.1984.
2. Annual adjustment of bonus amount paid during the entire year is to be made in the same way as in the case of interest adjustments. The consolidated transfer entry for Incentive Bonus may be included in the March Final account of every year along with the consolidated TE for the interest amount.

*9.14. Rates of interest on GPF from 1.4.1967 onwards*

Period	Rate per annum (%)
1.4.1967 to 31.3.1968	4.80
1.4.1968 to 31.3.1969	5.10 for the first Rs.10000 and 4.80% for the rest
1.4.1969 to 31.3.1970	5.25 for the first Rs.10000 and 4.80% for the rest
1.4.1970 to 31.3.1971	5.50 for the first Rs.10000 and 4.80% for the rest
1.4.1971 to 31.3.1972	5.70 for the first Rs.10000 and 5.00% for the rest(1)
1.4.1972 to 31.3.1974	6.00 for the first Rs.10000 and 5.30% for the rest(1)
1.4.1974 to 31.7.1974	6.50 for the first Rs.15000 and 5.80% for the rest(2)
1.8.1974 to 31.3.1975	7.20 for the first Rs.25000 and 7.00% for the rest(2)
1.4.1975 to 31.3.1977	7.50 for the first Rs.25000 and 7.00% for the rest(3)
1.4.1977 to 31.3.1979	8.00 for the first Rs.25000 and 7.50% for the rest(3)
1.4.1979 to 31.3.1980	8.00 for the first Rs.25000 and 7.50% for the rest(4)
1.4.1980 to 31.3.1981	8.50 for the first Rs.25000 and 8.00% for the rest
1.4.1981 to 31.3.1982	9.00 for the first Rs.25000 and 8.50% for the rest

1.4.1982 to 31.3.1983	8.50 for the first Rs.35000 and 8.50% for the rest
1.4.1984 to 31.3.1985	9.50 for the first Rs.40000 and 9.00% for the rest(5)
1.4.1985 to 31.3.1986	10.50
1.4.1986 to 31.3.2000	12.00
1.4.2000 to 31.3.2001	11.00
1.4.2001 to 31.3.2002	9.5
1.4.2002 to 31.3.2003	9
1.4.2003 to 31.3.2004	8
1.4.2004 to 31.3.2005	8
1.4.2005 to 31.3.2006	8
1.4.2006 to 31.3.2007	8
1.4.2007 to 31.3.2008	8
1.4.2008 to 31.3.2009	8
1.4.2009 to 31.3.2010	8
1.4.2010 to 31.3.2011	8
1.4.2011 to 30.11.2011	8
1.12.2011 to 31.3.2012	8.6
1.4.2012 to 31.3.2013	8.8
1.4.2013 to 31.3.2014	8.7
1.4.2014 to 31.3.2015	8.7

- (1) 8% for additional subscription of over Rs.10 above minimum subscription (special subscription) in GPF(TN)
- (2) 7.20% for all balances in GPF(TN) for 1974-75
- (3) 7.5% for all balances (8% for belated final payment) in GPF(TN) for 1975-79
- (4) Same rate for GPF (TN) also; for belated final payment 8%
- (5) 10% for all balances in GPF(TN)

#### 9.15 Calculation of annual interest in live cases

As the GPF accounts are now computerised, annual interest calculation is done by EDP at the time of creation of annual account slips. Since the computer programme for calculation of interest by EDP is test checked with a number of accounts no separate check of interest calculation in each case is necessary.

## **CHAPTER – 10**

### **ANNUAL CLOSING OF ACCOUNTS**

#### *10.01. Programme of posting*

The programme of posting of vouchers and schedules will be finalised in such a way that first 2-3 days will be allowed for arrangement and posting of debit vouchers. Then 8-10 days will be taken for the arrangement and posting of credit schedules. The rest of the days will be utilised for posting of adjustments, posting of TEs, 100 per cent checking of debit and credit posting rectification of errors, preparation of master card, etc. Therefore, the 12 months accounts shall be completed in ten months. Every year, two months, i.e. about 45 working days will be set aside for the preparation of Annual Accounts Statements. The programme of this work approved by Hqrs office is as follows:

Annual Closing .. 15<sup>th</sup> May to 20<sup>th</sup> July  
Monthly programme .. As shown below

Month	Receipt of Vouchers/ schedules	Commencement of posting	Completion of posting	Remarks
April	First of the	July 21	August 17	
May	Second	August 18	September 9	
June	Succeeding	September 10	October 3	
July	Month	October 4	October 27	
August		October 28	November 21	
September		November 22	December 16	
October		December 17	January 10	
November		January 11	February 4	
December		February 5	March 1	
January	February 20	March 2	March 26	
February	March 20	March 27	April 19	
March	April 20	April 20	May 14	

(CAG's letter No. 569-Admn-123-50 dated 24.2.51 - Fds IV. Case 1-12/52-53)

#### *10.02. Annual closing*

The work of annual closing includes (i) calculation of interest for each account and its inclusion in that account by debit to Government, (ii) proving the sum total of the balances at the credit of subscribers' accounts with the total amount at credit of the fund in the deposit section of Government accounts, (iii) printing of annual accounts statements and (iv) despatch of the statements to the subscribers through DDOs.

The work is undertaken soon after the March Accounts are posted. As the correctness of posting of credits and debits in computer is to be proved every month, annual closing and proving of accounts merely involves addition of the interest, which will be done by the computer at the time of preparation of Annual Accounts Statements.

#### *10.03. Balance Compilation*

After the calculation of interest for the year, the balance compilation exercise is to be taken up by EDP Cell.

In the case of small Departments, even though each department has its own series of numbers, there is only one Consolidated Balance Compilation. In the case of Police/General Administration Departments, Balance Compilation is done Treasury-wise.

#### *10.04. Proof Sheets*

The proof of the correctness of a year's balance arrived at in the Balance Compilation Statement of each unit or Department should be agreed with the Broadsheet figure. This is being done by sub account-wise and month-wise abstracts generated by the computer, wherein the detail book figure is agreed with the posted figures and the differences are explained.

#### *10.05. Calculation of interest*

Calculation of interest annually at the rate applicable for the concerned year will be done by the computer system, for which suitable program has been incorporated in the software. However, the following points should be borne in mind while checking the correctness of GPF accounts:

- (a) Cash credits/Cheques received after the 4<sup>th</sup> of the month will not earn interest for the month; consequently the amount should be taken to the next month
- (b) Interest on amounts withdrawn at the end of a month from a sub-treasury, though included in the next month's Treasury Account will be deducted for the month of withdrawal.
- (c) No interest is to be credited to the account of a Muslim, if he does not wish to receive it.
- (d) If the credit/debit of a month is adjusted subsequently, the amount should be taken to the month to which the credit/debit relates.
- (e) Excess amount, if any, recovered will not carry interest. Hence, such amounts should be excluded.
- (f) Amount of interest should be rounded off to the nearest rupee  
( Please refer to the chapter on Interest for more information)



#### 10.06. Register of allotment of work

Registers indicating the allotment of work of annual closing to the SAs should be kept in the personal custody of Group Officer so that the same can be referred to even at a distant time for fixing responsibility in the case of incorrect or deficient account statements.

#### 10.07. Payment of honorarium

The extra work done outside office hours without detriment to the regular work will be remunerated at the rates prescribed by Hqrs Office. The payment should be arranged as follows:

In the first week of August after the despatch of the accounts the amount of honorarium payable for the preparation of the accounts (including despatch) should be worked out by FMI section, got checked by IAD and orders of AG obtained for the payment which may be made on or before 15<sup>th</sup> of August.

(Authority: CAG's Circular letter No.1511-TA II/241-68 dated 3.7.68 filed in Fds. I/GI/7-2/68-69 and the Branch Order No. Fds.I/GI./7-2/68-69/348)

The claims for payment of honorarium in connection with the annual closing of accounts should be examined by Internal Test Audit before making payment in order to ensure that the work has been carried out in accordance with the prescribed instructions and the relevant records have been maintained. Internal Test Audit should also check some of the Account Statements before issue to ensure that there is no deficiency in the Statements. The instructions and codal provisions regarding grant and payment of honorarium will also be applicable.

(Authority : CAG's letter No. 502-AC-II/60-92 dated 9.6.1993).

#### 10.08. Rates of honorarium

Rates of honorarium applicable from 1.6.1993 are as below:

SlNo	Item of work	Rate
1	Posting and closing of monthly accounts	Rs.272 per extra month's account posted over and above normal quota
2	Annual closing of accounts: (a) Preparation and despatch of statements (b) To AAO/SO for closing work	Rs.25.60 per 100 accounts Rs.560 per annum
3	Posting of additional credits in accounts	16 paise per credit

#### *10.09. Recovery of amount of honorarium*

It should be ensured and verified before making payment that total work for which honorarium is paid has actually been done. If it is found later on that the work is incomplete or that there has been deficiency in the work, action may be taken to effect recoveries. Similarly, whenever any complaint is received by the AG either directly or through the Headquarters office in regard to the issue of incomplete or deficient account statements, the responsibility should immediately be fixed with a view to effecting recovery of the honorarium paid or to initiate disciplinary proceedings against the defaulting officials.

#### *10.10. Adjustment of annual interest*

FMI section should ascertain the total amount of interest allowed for the year on the subscribers' accounts and propose necessary Transfer Entry crediting the amount to the Fund by debit to "2049 Interest on Payments - State Provident Funds, etc." The entries should be made in time for inclusion in the March Final accounts of the year. When the actual total amount of interest cannot be arrived at before the closure of accounts of that year, an adhoc amount should be adjusted and the difference between the actual amount and adhoc amount already adjusted carried over to next year. The following due dates may be noted in the Calendar of Returns of FMI:

<u>Item</u>	<u>Due on</u>
Proposals for adjustment of total interest on adhoc/actual basis	1 <sup>st</sup> of Sept. every year (before closure of March journal entries)
Proposals for adjustment of difference between the interest adjusted on adhoc basis and actual amount of interest actually worked out for the previous year	1 <sup>st</sup> of April every year

(Authority : FM I/I/1-4/1989-90/94 dt.8.12.1989.)

#### *10.11. Interest on FW and RB cases*

GPF sections should record the interest portion in respect of Final Withdrawal and Residual Balance cases in separate registers for each suffix, duly noting the following details in separate columns.

1. Name of the Subscriber
2. Account Number with Suffix
3. Department/Office
4. Nature of settlement of FW/RB
5. Date of event
6. Amount of interest allowed for the year
7. Month up to which interest allowed

This register will be closed monthly and total interest will be carried forward month by month to the end of the year. The register thus closed will be sent to the ROB unit of FM I section by 30<sup>th</sup> April. ROB unit will then propose the Transfer Entries for the total interest worked out for the year. Necessary entries in respect of the above may be made in the calendar of returns of all sections.

(Authority: FM I/I/ALP/1-6/92-93/105 dt.24.11.92)

#### *10.12. Annual Account Statements*

As soon as the annual compilation is over the annual statement of accounts of subscribers should be prepared in pre-printed computer stationery by the Head Machinists. The signature of the Branch Officer in charge of EDP Cell should be got printed on the pre-printed form. 100 *per cent* general scrutiny such as irregular/unusual credits/more than two debits within six months/missing debits, etc., should be made by the SAs/DEOs.

#### *10.13. Despatch of annual accounts statements*

The following procedure may be scrupulously observed while despatching the accounts statements:

1. Accounts where no transactions have appeared continuously for three years are to be treated as 'dormant' and a list of such cases pertaining to each section will be generated by EDP every year after the despatch of annual account slips and given to the sections concerned through FM I for taking follow up action. (please refer para 14.18 also).
2. Accounts statements having FW and RB category of debits may be separated and filed along with the concerned FW/RB cases.
3. In all cases where it is stated in the DDO column as Self Drawing Officer the relevant schedules may be verified to ascertain the correct DDO and the Accounts Statements may be despatched accordingly.
4. No manual correction should be made in the statements. Incorrect statements should be sent to EDP for printing correct statements.
5. As the report indicating the details of GPF number, suffix, names and DDOs accompanies the Account Statements, it is not necessary to show the account numbers in the despatch register.
6. On receipt of the statement from EDP, it may be verified whether all the account statements listed in the report have been received and a list of the statement not received may be furnished to EDP for further action.
7. The statement of accounts of Self Drawing Officers should be sent direct to them and those of others to the Heads of Offices under whom they serve. The statements pertaining to each DDO should be sent by Registered Post and along with a covering list detailing the particulars of the subscribers whose statements are sent. In the case of officials working

in our Missions abroad the statements should be sent through the Ministry of External Affairs.

(Authority : CAG's letter 703-TA II/138-71 dated 21.5.71 filed in FM/9-5/71-72)

8. If the latest addresses are not known they should be collected from the PF schedule for March or even of later months, if the subscribers are currently subscribing. If not, or if their whereabouts are not available or known, the information should be obtained from the Head of Office under whom the subscriber was serving when the last noted subscription was credited. The Accounts Statements of such subscribers should be issued at the address furnished by the Departmental Authorities. In case the Head of the Office pleads inability to furnish the address, the matter should be reported to the Head of the Department. If the information is not available even after reporting to the Head of the Department, the statements should be kept separately so that they may be issued as soon as the addresses are known.

(Authority: CAG' letter No.466-Admn.III/26-62 dt. 17.3.62)

9. A prominent caged note in the following form should be affixed by means of rubber stamp at the right hand top of the statements of those Self Drawing Officers whose nominations have not been received:

“Important - Your nomination has not been received and may be furnished at once”

(Authority : CAG's circular letter No. 273-Tech.Admn.II/483-65 dated 9.2.66 filed in file Fds. I Gl. 8-1/64-66)

10. The despatch of Accounts Statements to the DDOs may be given wide publicity through the press and the subscribers be requested to collect the Statements from their DDOs. The State Government should be apprised of the steps taken to ensure receipt of the statements by the subscribers and requested to instruct the DDOs for :
  - (a) distribution of statements to the subscribers,
  - (b) transmission of the statements of transferred employees to their new addresses,
  - (c) furnishing certified details of all missing credits/probable missing debits, and
  - (d) informing the Head of the Department of the complete distribution of statements and sending him a list of persons whose statements could not be distributed.
11. Lists of subscribers as on 30<sup>th</sup> June may be obtained in duplicate from the DDOs. One copy can serve as covering list while sending the statements.

12. The statements should be despatched not later than 31<sup>st</sup> August or any previous due date as fixed by Hqrs. Office.

#### *10.14. Report to Headquarters Office*

A report on the despatch of statements should be sent to Hqrs office in the form prescribed below so as to reach him by the 30<sup>th</sup> of September each year. Only the statements despatched to subscribers after the above due date should be shown in the report as having been delayed.

##### Form of report on the despatch of Annual Account Statements:

1. Total number of accounts involved:
- 2 (a) Number of accounts despatched by the due date:  
(b) Percentage which the number at 2(a) bears to the total number of accounts
- 3 (a) Number of Accounts which could not be despatched by the due date  
(b) Percentage which the number at 3(a) bears to the total number of accounts
4. Reasons for the delay in the despatch of accounts mentioned at (3) above and the date/dates by which they are expected to be despatched.

(Authority : CAG's letters No. 155-Admn.II/407-58 dated 20.1.59 and No. 54-Tech. Admn.II/314-65 dated 7.1.65 Filed in Fds. I Gl 9-42/and No.Fds. I Gl/1-4/61-66)

A certificate to the effect that the annual agreement of balances as envisaged in para 12-54 of MSO (A&E) Vol. I has been done indicating the difference between Broadsheet and ledger if any and action taken to settle the same should also be sent along with the report.

(Authority : CAG's circular letter No. 1921-Tech. Admn. II/343-65 dated 18.9.65 Filed in Fds. I/Gl/9-51/65-69 Vol. II)

#### *10.15. Acknowledgment of balance*

Self drawing officers should themselves acknowledge the balance in their accounts. DDOs should give a consolidated acknowledgement for the accounts of subscribers working under them. A separate Despatch Register should be maintained, unitwise, for the despatch of Account Slips and the receipt of the individual acknowledgements watched through it. The register should be closed every fortnight from the first week of August and submitted to the Branch Officer along with the closing of the regular Despatch Register.

#### *10.16. Non-acceptance of balance*

If any subscriber does not accept the balance shown in the annual statement, and furnishes the particulars of wanting credits/debits (duly certified by the DDO), action should be initiated immediately to locate the missing credits/debits and to adjust them in the subscriber's accounts. If any delay is apprehended in tracing the credits/debits in the accounts, the missing items should be adjusted on collateral evidence in the manner indicated in para 8.14 (Chapter 8). As soon as an account is completed, the fact should be intimated to the subscriber if he is Self Drawing Officer or to the DDOs in the case of others.

(Authority: CAG's letter 568 Tech.Admn.II 275-Admn.II/68 dated 13.4.64 filed in case No.Fds.I/Gl.1-4/61-65.)

Receipt of acceptances of balances need not be watched beyond three months from the date of receipt of accounts statements by subscribers. However, acknowledgement for receipt of accounts statements should be watched through the Despatch Register as prescribed in para 10.15 above. The discontinuance of the procedure of watching receipt of acceptances of balances beyond three months does not mean that the sections will not be responsible to investigate discrepancies in PF accounts pointed out by subscribers after lapse of the period mentioned above. All complaints received from subscribers should be vigorously pursued to the satisfaction of subscribers concerned irrespective of the period to which the discrepancies pertain.

(Authority : CAG's circular letter No. 1199-T. Admn.II/249-66 dated 7.6.69 filed in File Fds.I/Gl/7-1/69-70)

## **CHAPTER – 11**

### **LIBRARY**

#### *11.01. General*

The Librarian is responsible for the custody of the following records:

- (i) Old Ledger Cards
- (ii) Provident Fund Schedules
- (iii) Master Cards
- (iv) Balance Compilations
- (v) Files containing RB cases for which computer printouts are taken.
- (vi) Blank forms and Stationery connected with the Group.
- (vii) Nominations of all self-drawing officers whose minimum of scale is Rs 12,000' may be replaced by "Nominations of all self-drawing officers in Pay Band Rs 15,600-Rs39,100 with Grade pay of Rs 7,600 (G O Ms No 234 dt 1.6.09 of Finance, Pay Cell Department, Tamil Nadu) .

#### *11.02. Library Room*

The entrance to the room should be kept open only during office hours and the Librarian should ensure that nobody enters the room without being observed by the Librarian or his assistant. The Library may however, be kept open under the order of Branch Officer (in charge of Library) outside the office hours and on holidays, if need arises.

#### *11.03. Admission of other members and strangers to the hall*

No group 'D' staff, other than those attached to the Library or persons not working in this office should be allowed inside the hall. Requisition slips for records and records to be delivered should be handed over to the Librarian or to his assistant for further action. On no account any clerk or Group 'D' official should remove any record from the Library room without the permission of the Librarian.

#### *11.04. Precaution against fire:*

No match or artificial light of any sort should ever be allowed inside the room. Smoking in the room is strictly prohibited. The instruction in the Manual of General Procedure on the subject should be strictly adhered to.

#### *11.05. Duties of the Librarian*

- (i) keep the records properly and neatly arranged so that they are easily accessible and to preserve them properly;

- (ii) keep the room properly ventilated, clean and free from dust;
- (iii) take adequate precautions against the records being damaged in any way;
- (iv) ensure that no record is kept on the floor except as a temporary measure and when no other course is possible;
- (v) supply records promptly to GPF sections on requisition;
- (vi) call for the records due but not delivered to the Library;
- (vii) call for the records sent on requisition that have not been returned within a week;
- (viii) submit returns in respect of the work entrusted to him on the due dates; and
- (ix) prepare a list of records to be destroyed and to hand them over to the Old Records Section after obtaining the orders of the AG for the destruction.

#### *11.06. Procedure for requisition of records and supply*

All requisitions for records from the Library duly attested by the AAO/SO of the section concerned should be delivered to the Librarian or his assistant before 12 noon. All such requisitions should be complied with before 4 pm on the same day. A suitable register with the following columns should be maintained by GPF section for obtaining records from the Library:

#### Register of requisition of records from Library

- i) Serial Number
- ii) Particulars of documents required
- iii) Period to which it relates
- iv) Name of the subscriber with Account Number
- v) Date of requisition slip
- vi) Date on which documents were supplied by the Librarian
- vii) Date on which the documents were returned to the Librarian
- viii) Acknowledgement of the Librarian for receipt of the documents
- ix) Remarks

SAs requiring records from the Library should give requisition slips and the register with all columns filled. The Librarian will obtain the acknowledgement of the person taking the records in the requisition slip and record the date of supply in column (vi) of the register. At the time of return of records this register should be made available to the Librarian and his acknowledgement obtained in the relevant column. This register should be closed and submitted to BO on every Monday like other purport registers indicating clearly the number of documents requisitioned from the Library, the number supplied, the number returned after taking action and the balance number yet to be returned.

The sections should return all the records to the Librarian immediately after completion of work for which they were indented. The BO will verify whether the records are promptly returned to the Librarian. This procedure will not cover cases where



ledger cards are obtained for finalising FW and in such cases, the LCs will be filed in the concerned file.

The Librarian will maintain a separate register to watch the return of records to Library and the entire entries should be scrutinised every week and a report submitted to the BO on the 10<sup>th</sup> indicating the section-wise and SA-wise details of non-return of records.

(Authority : AG I/FM I/I/140 dt. 20.11.80)

The Librarian should ensure at the time of supply of ledger cards that the number of cards in the jacket and the years to which they relate are entered both in the issue register of the Library and the Register of requisition of records maintained in the GPF section. GPF section should also verify that these entries are made while acknowledging the receipt of cards. At the time of return of ledger cards from sections, the Librarian should check the number of ledger cards in the jacket with the corresponding entries already made in the issue register.

(Authority : FM I/I/9-152/81-82/29 dt.11.5.81)

#### *11.07. Sending Records to the Library*

As and when computerised Ledger Cards are prepared and handed over by Head Machinist, the Librarian will check them with the Balance Compilation Sheets and give acknowledgement thereon in token of receipt. He should then file each along with the previous set of cards by using staples and keep them in the same order as before, in plastic jackets.

By the first week of September each year, other records to be sent to the Library should first be entered in the transit register (form SY 307) kept by each section. The Librarian should on receiving the records with the transit register, see that they agree with the entries made in columns (1) and (4). If they are correct, he should initial the register in column (5) in token of receipt and return the register to the sections. He should then promptly enter the relevant particulars relating to the records received in Form SY 257, special care being taken to fill in correctly the column relating to the year of destruction. The entries in the register should be made neatly and legibly in ink and the items comprehensively described. The records should then be placed in the respective racks or almirahs.

#### *11.08. Files containing RB cases as database*

To facilitate clearance of RB cases accumulated in the GPF sections more effectively, a database of RB and PCA2 cases have been created in the Funds EDP system. These data will be linked with the data already available in the system for individual subscriber identified by his Account Number. This will facilitate removal of all old records from the sections and access to on-line information regarding RB cases.

After transferring the details of all RB cases in each section to the database, hard copies of reports pertaining to each GPF section have been generated and given to the respective

GPF sections. The DEOs attached to the section will capture the details of all RB cases arising in future and generate periodic reports for giving to the sections.

[Authority: FMI/I/9-3/2000-01/130 dt. 31.7.2000]

#### *11.09. Arrangement of records in the Library*

##### a) Ledger cards

The ledger cards relating to each account should be kept in transparent plastic jackets and arranged department-wise.

##### b) Schedules

Schedules should be arranged department-wise and month-wise. As these records are not bound, the schedules relating to one department for one month should be tied between cardboard pads of equal size and kept month after month. The department and the month to which the bundle relates should prominently be noted on the bundle and also in the rack against the bundle.

##### c) Broadsheet

These should be arranged in the racks Fund-wise and Year-wise.

##### d) Master Cards and Balance Compilation

These should be arranged department-wise and year-wise.

#### *11.10. Destruction of records*

By the first week of August every year, work relating to weeding out of records due for destruction should be started by the Librarian. The entries in column relating to the year of destruction will indicate which records are due for destruction in any particular year. A list of all records due for destruction should then be made out. The list should then be circulated to the concerned to state whether any of the records mentioned in the list are still required and if so, to state the reasons thereof. After finalising the list of records to be destroyed, orders of the AG should be obtained through BO/OM for destruction. After handing over the records for destruction, the Librarian should write against each entry in the register in the remarks column "Handed over for destruction" under his dated initials. The entire work should be completed before the end of August so that space may be made available for fresh records to be received in the month of September.

*11.11. Inspection*

In the first week of each month, the BO in charge of Funds Library should inspect the Library and submit a report to the Group Officer by the 7<sup>th</sup> of the month.

## **CHAPTER 12**

### **ELECTRONIC DATA PROCESSING**

#### *12.01. Computerisation of PF Accounts*

The GPF Accounts of the employees of Government of Tamil Nadu which were being maintained in this office by machine posting method up to the accounts of the year 90-91 were computerized with effect from the accounts of the year 91-92, using FoxPro and Novel Netware software.

Master data files with the details from the ledger cards like the subscriber's name, account number, opening balance as on 1.4.1991, DDO's in the state, treasuries, sub-treasuries and PAOs in the state were created, and these Master files formed the basis for the maintenance of the accounts thereafter.

From the year 2007-08 it was migrated to Oracle 8i and Developer 2000 and from September 2013 it was migrated to Oracle 11g with web logic and Oracle Fusion Middle Ware.

#### *12.02. Activities:*

The following are the major activities of Funds Branch done through the system located at the Funds EDP and also in the respective GPF sections/Branch officers room.

1. Populating Detail Book figures from the VLC data through system.
2. Capturing the Abstract totals of Debit and Credit figures for each sub account, month wise and district wise, as received from the Treasuries and PAOs .
3. Posting of debits and credits for each month with reference to vouchers, schedules and challans received from TOs,/PAOs and exchange/settlement accounts of the subscribers.
4. Posting of all TEs and adjustment entries to the concerned accounts.
5.
  - a. Generation of all error reports like full want, part want, un posted items etc. to enable GPF sections to collect the wanting details by pursuing with TOs/DDOs.
  - b. Generation of Debit Dump to enable the sections to check the correctness of posting.
6. Effecting agreement between DB figure and posted figures by generating Consolidated Abstract for each month and each Sub account and district.
7. After completion of data entry up to March Supplement, monthly consolidation reports are generated and the totals agreed with the D.B. Figure booked by LA 3. Then year-end activity consisting of posting all the abstracts, generating missing credits for

current year and updating missing credits of previous years, running interest calculation procedure, running year close procedure and preparing the data for uploading in website are done by the officers of IT Support Cell who maintain the GPF software.

8. Capturing all PFW sanctions received from DDOs.
9. Printing FW Register, Status reports, System Review Reports of subscribers for GPF sections to finalize FW cases.
10. Processing the FW cases through system and take data output sheet for submission to BO.
11. Capturing Authorisation information after the approval of BO.
12. Printing of FW authorisation, subscriber intimation and three months notice for Residual Balance and Despatch Register.
13. Processing RB cases through system and printing output Sheet for submission to BO.
14. Printing of RB authorisations, Subscriber intimation and Despatch Register.
15. Running the Monthly Closing and Generation of the following reports required for monthly closing.
  - Consolidated Final Withdrawal Closing
  - Consolidated Pending With Others Closing
  - Consolidated Advance Cases Closing
  - Consolidated Residual Balance Clearance Report
  - Section wise Final Withdrawal Closing
  - Section wise Pending With Others Closing
  - Section wise Advance Cases closing
  - Section wise Voucher not received Report
  - Section wise Un posted Report for Previous Years
  - Department wise Retiree List-4 months in advance
  - Report of cases finalized during the month to CTA
  - Report on analysis of disposal of FW cases
  - Report on Clearance of Cr/Dr after agreement
  - Report on Pendency of Cr/Dr after agreement
  - Report on Belated Receipt of FW cases
  - Section wise count of FW cases
  - Section wise current year Un posted Report
  - Missing credit intimation to subscribers due to retire within 9 months
16. Running the Quarterly reports for KRA
  - Report on Credit Posting

- Report on Debit Posting
- Report on Credit UP for previous years
- Report on Debit UP for previous years
- Report on disposal of Superannuation cases
- Report on Missing Credits
- Report on Minus Balance

### 12.03. Hardware

#### Servers:

1. HCL Global Line Server
  - Pentium III
  - 600 mhz, 128 MB RAM, 2X9 GB HDD,
  - 3.25 “ Floppy Drive, IDE CD-ROM Drive
2. PC Converted Server
  - Pentium II
  - 350 mhz, 128 MB RAM, 12 GB HDD,
  - 3.25 “ Floppy Drive

(The Servers 1 and 2 are used for printing the status reports from 1991-92 to 2006-07)

3. HP DL580G7  
(Data Base Server)
  - Intel Xeon MP E 7530
  - 1.8 GHzX4, 32 GB RAM, 300 GBX4 HDD
4. HP DL580G7  
(Application Server)
  - Intel Xeon MP E 7530
  - 1.8 GHzX2, 24 GB RAM, 300 GBX3 HDD

#### Desktop computers:

Each GPF section has been provided with 2 Desktop Computers and each DEO and SCO have been provided with one Desktop Computer in the Funds EDP Room at Ground Floor.

#### Printers:

The Funds EDP has the following printers

- Two LIPI Line Printers and one Printronix Line printer.
- One Wipro Dot Matrix Printer
- One HP Laser jet 1020 Printer

#### Uninterrupted Power Supply (UPS):

. Centralised UPS connectivity has been provided to all computers and switches in Funds EDP.

### 12.04. Software :

From 1991-92 to 2006-07

Operating System	: DOS Version 6.22
Net Working Package	: Novell NetWare Version 5.0
Funds GPF Package	: FOX version 2.0 (LAN Version)
From 2007-08 to August 2013	
Operating system	: UNIX SCO 7.1.4
Database (Backend)	: Oracle 8i
Front end (Forms & Reports)	: Developer 2000 (Forms 5.0.6.8.0 and Reports 3.0.5.8.0)
From September 2013 onwards	
Operating system	: Red Hat Enterprise Linux 5.6(64 bit)
Database (Backend)	: Oracle 11g
Front end (Forms & Reports)	: Forms 11.1.1.4.0; Reports 11.1.1.4.0

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All programs should be well documented –i.e. All corrections made and the date of corrections should be documented in the component itself so as to keep track of the changes made. Changes should be carried out based on the approval of the Group Officer. Copy of the Menus, Libraries, Forms and Reports available in the application server should be stored periodically in alternate servers also.

#### *12.05. Files*

Database files maintained:

To carry out the above functions the ITSC maintains a number of objects like tables, procedures, sequences in Oracle 11g for storing the data and several menus, forms and reports for the users to enter the data and generate various reports required. The details of the various menus, used by DEOs, Accountants, HMs, Sr. Console operators, AAOs, AOs, Staff of Audit, IAD and Tapal and General users are described in the ensuing paras.

The level of access to data is controlled through various roles and privileges assigned by DBA. All the users are grouped under suitable roles according to their nature of work. Password protection is available for all the users.

Database Files used:

The following are the important tables used to store data in Oracle 11g

1. Master Data :
  - a. Subscriber Master
  - b. Treasury Master
  - c. Drawing and Disbursing Officer Master
  - d. Interest Master
  - e. User Master
  - f. Account Code Master (Head of Account)
  - g. Sub Account Master
  - h. Suffix Master
  - i. Sub Treasury Master
  - j. Annual Holidays
  - k. Parameter Masters
  - l. Section master
  - m. Menus
  - n. Roles
  - o. Functions
  - p. Terminals
2. Transaction Details :
  - a. Covering Abstract Header
  - b. Covering Abstract Details
  - c. Credit Schedule Details
  - d. Debit Schedule Details
  - e. Credit Adjustments
  - f. Debit Sanctions
  - g. Debit Adjustments
  - h. Balance Details
  - i. Pre 99 Data
  - j. Pre 99 Balance details
  - k. PCA2 Details
3. Year End Updated Data Base Files :
  - a. Accounts Slip Balance
  - b. Accounts Slip Transaction
  - c. Accounts Slip Employees
  - d. Missing Credit Master File
  - e. Un posted Details File
  - f. Full Want, Part Want Details File
  - g. Posted Credit Items
  - h. Posted Debit Items
4. Control Files:



Data files of 30 GB each are added as and when required. Also one data file for system and users one data file for undotbs are added. The path and size of the data files, free space etc is viewed by DBA periodically for necessary maintenance.

5. Final Withdrawal and Residual balance Data:

- a. FW Applications
- b. FW Agreement Details
- c. FW Authorisations
- d. FW Payment Details
- e. FW Hand Posted Details
- f. FW Unauthorised Details
- g. FW Interest Details
- h. FW Claimant Details
- i. RB Agreement Details
- j. RB Authorisations
- k. RB Payment Details
- l. RB Interest Details
- m. RB claimant Details

*12.06. Menus available in Funds Branch for different Users*

The following are the Different Menus available to Enter/View the details of the Subscribers.

a. DEO Menu (ANNEXURE 12.6.1)

The Data Entry Operators are attached to GPF Sections and they are the users who initially open an Abstract entry [i.e. one Abstract Entry viz. There will be an entry per Month per Sub-account per category (credit/debit) and per Treasury] and enter the voucher and its postings for both Credit and Debit. The DEOs have a menu through which they enter data in the system. They also have the Utilities menu through which they search / view the subscriber details and post the credit/debit amount to the correct subscriber. With these utilities they can also clear the un posted Cr./Dr. kept during the current year before the closure of accounts. They have the facility to view the following items.

- Status reports of all years
- Consolidation report
- Full want , part want and un posted report for the current year
- Credit and Debit dump
- Progress of data entry
- Full want vouchers for which DDOs have not been fixed
- Status of FW cases
- Balance details
- Hand post details
- Subscriber Information

- Full want, part want, un posted details of previous years
- Adjustment details
- Missing credit details
- Slip Despatch details
- Mobile number information
- Comparative performance of data entry

b. HM Menu (ANNEXURE 12.6.2)

The Head Machinists and the Accountants attached to Accounting unit will come under HM Role wherein the menus required for their work are enabled. The HMs/Accountants entrusted with independent charge are responsible for printing all the reports relating to data entry. They also have the Utilities menu through which they search / view the subscriber details and post the credit/debit amount to the correct subscriber. With these utilities they can also clear the un posted Cr./Dr. kept during the current year before the closure of accounts.

They can also view and print Debit dump, Master cards on completion of the work of a year. They have menus to perform quality checks as and when the data entry is completed and also at the end of the year in respect of system generated exceptions. They have menus for generating report for Broad sheet and reports for proposing TEs. A menu has been provided under the HM role for select users of FM II section to capture the valuables received and generate the required reports.

They will be able to view the following details

- Credit/Debit transactions of all years posted by all the DEOs
- Subscriber status from 1991-92 onwards
- DDO wise list of posting
- Voucher dump
- Status of FW case details
- Full want, part want, un posted details of previous years
- Adjustment details
- Missing credit details
- Slip despatch details
- Reports for monitoring the work of DEOs.
- Mobile number details

c. Accountant menu (FW Unit) (ANNEXURE 12.6.3)

The Accountants attached to FW unit will come under Accountant Role. They have menus to perform quality checks as and when the data entry is completed and also at the end of the year in respect of system generated exceptions. They also have the Utilities menu through which they search / view the subscriber details.

The menu has the following provisions.

- Update missing credits

- Calculate interest for a single transaction
- View
  - ❖ Credit/Debit transactions posted by all the DEOs
  - ❖ Status of FW cases received
  - ❖ Interest details of FW cases processed
  - ❖ Balance details
  - ❖ Employee details
  - ❖ Status reports of all the years
  - ❖ Missing credit details
  - ❖ Full want, part want and un posted details of previous years
  - ❖ Adjustment details
  - ❖ Slip despatch details
  - ❖ Mobile number details
  - ❖ Credit/Debit dump
- Reviewing of FW cases and preparation of data sheet [Form given in Annexure 5.16 (b)]
- Process RB cases through the system and take data output sheet for submission to BO through AAO
- View RB cases authorized
- Generate report for viewing section wise full want, part want and un posted details of previous years.

d. SCO Menu (ANNEXURE 12.6.4)

All the SCOs/AAOs (NS) working in the EDP and GPF sections are attached to the SCO Role and they will have access to selective files that they are required to use. They will be able to view the following

- Credit/Debit transactions of all years
- Subscriber status from 1991-92 onwards
- Opening and closing balance of previous years from 1991-92 onwards
- DDO wise list of posting
- Voucher dump
- Adjustments entries made
- Status of FW/RB related details
- Slip despatch details
- Mobile number details
- Debit dump
- Full want, Part want and UP details of previous years

The Final Withdrawal applications diarised by Tapal Receiving Sections, the status reports from 1991-92 till date, system review report, diarising report printed by Funds EDP and the ledger cards picked from the Funds Library are also sent to the GPF sections for arriving at the Final Payment amount through the system. Reviewing of FW cases and preparation of data sheet [Form given in Annexure 5.16 (b)] is done by them. In

exceptional cases, the diarising of FW application is also done by them. They have menus to capture hand post details, unauthorise credits, update missing credits, capture adjustments in respect of pre91 credits, full want, part want and un posted items, OB items and plus minus items. After processing, an output sheet is generated and the case is sent for obtaining the approval of the Branch Officer. After the approval of Branch officer, the authorisation entry is done and sent to EDP section for taking printout of final withdrawal authorisation. Wherever there is substantial variation between the amount authorized and the amount shown in the last GPF statement issued to the subscriber, such cases are settled after they are seen by Sr.A.O/FM and the Group Officer. The quantum of substantial variation is fixed as Rs.50000/= vide orders of Pr.AG dated 30.09.2014. The FW authorisation once printed cannot be printed again unless otherwise it is released by the persons who have supervisory rights.

They will be able to capture manual despatch details, calculate interest for single entry, generate various pendency/clearance reports relating to FW, carry out the quality check and print system review report as and when required.

They will also process Residual Balance cases and generate output sheet for submission to BO, capture authorisation details.

In addition to the above items of work, the Funds EDP team will print FW Register, status reports from 1991-92 to the current year. They will run the system review and generate system review report for the FW cases. They will run the menu to select cases to be sent for pre-audit and print the report. They will print FW authorisations, subscriber intimation, missing credit three months notice and despatch register. They will also print RB authorisation, subscriber intimation and despatch register. Employee master correction, interest adjustments and cancellation of authorisation have been enabled to select SCOs attached to Funds EDP.

e. AAO Menu (ANNEXURE 12.6.5)

The AAOs are attached to AAO Role and will monitor the performance of the DEO who are working in their sections. They have the Utilities menu through which they search / view the subscriber details and check the credit/debit amount posted to a subscriber. With these utilities they can also clear the un posted Cr./Dr. kept during the current year by all the DEOs attached to their sections before the closure of accounts. In this menu the AAO can know about the total number of Credit/Debit items posted and the number of credit/debit items kept unposted by the DEOs. They have menus to perform quality checks as and when the data entry is completed and also at the end of the year in respect of system generated exceptions.

They will be able to view the following

- Credit/Debit transactions of all years
- Subscriber status from 1991-92 onwards
- Opening and closing balance of previous years from 1991-92 onwards

- DDO wise list of posting
- Voucher dump
- Adjustments made
- Status of FW/RB related details
- Slip despatch details
- Mobile number details
- Debit dump
- Full want , part want and UP details of previous years

They can capture hand post details, unauthorise credits, update missing credits, capture adjustments in respect of pre91 credits, full want, part want, un posted items, OB items, plus minus items. They can process FW/RB cases and generate output sheet for submission to BO, capture authorisation details, capture manual despatch details, calculate interest for single entry, print system review report if required. They will view various pendency/clearance reports relating to FW for effective monitoring of the FW cases.

They will assess the status of work with reference to the various time lines using the related reports and also monitor the performance of Accountants and DEOs through the monitoring reports provided in their menu.

f. AO Menu (ANNEXURE 12.6.6)

The BOs are attached to AO Role and will monitor the performance of the Sections under their control.

Their menu has provision to view

- Data entry done by the DEOs across the years
- Status reports of all the years
- Status of FW/RB cases received
- Interest details of FW cases processed
- Balance details
- Employee details
- OBCB details
- Hand posted details
- Missing credit details
- Full want, Part want, Un posted details
- Adjustment details

They have menus to

- Calculate interest for a single transaction
- Run interim report and various other reports for monitoring the pendency of FW cases
- Monitor the progress of work done by Accounting unit Accountants and DEOs using the several reports available for this purpose
- Test check the quality checks carried out by the sections as and when the data entry is completed and also at the end of the year in respect of system generated exceptions.

- Review the FW cases put up by the sections and approve through the system.

g. IAD Menu (ANNEXURE 12.6.7)

A separate Menu has been provided for the purpose of IAD to carry out the test audit and Triennial Reviews prescribed as per manual

This menu has provision to view

- Data entry done by the DEOs across the years
- Status reports of all the years
- DDO wise list of postings
- Voucher dump
- Status of FW Cases
- Employee details
- Full want, Part want and Un posted details
- Adjustment details
- Missing credit details
- Credit/Debit dump

They will be able to generate all master card reports of the previous year and Section wise full want, part want and unposted details of all previous years. They have provision to calculate interest for single entry and use various search options. They have menus to perform quality checks in respect of previous years based on exceptions generated through the system. This menu is used for Triennial review of ledger cards. The data for the year of audit is enabled based on the request of IAD.

h. Audit Menu (ANNEXURE 12.6.8)

An exclusive menu for conducting the Audit of GPF Branch has been provided to Office of the Pr.AG (GSSA). They are attached to Audit Role and the menu has provisions to view

- Data entry done by the DEOs across the years
- Subscriber Status of all the years
- Status of FW cases received
- Employee details
- Debit dump

They have menus to calculate the interest for a single entry. They will also be able to use the search options for finding the correct number.

i. TRS menu (ANNEXURE 12.6.9)

This menu is provided to staff of Tapal Receiving Section to

- Diarise FW application
- Use search options for locating the correct number
- View details of FW cases received
- View employee details and
- Print FW application list diarised

The GPF Final Withdrawal application is received as combined application form along with pension and also as a separate application form in some cases. The Combined Application is diarised at TRS using a menu wherein the GPF and Pension details are captured at one place and the relevant details are stored in the GPF and Pension data bases simultaneously allotting separate application numbers for GPF and Pension. This is accomplished by establishing a DB link between the databases. Wherever the GPF application is received separately, the TRS menu is used for diarizing the GPF application. The unit allocation is done through a system based procedure at the time of diarizing the FW applications

j. General Menu (ANNEXURE 12.6.10)

This menu is provided to users from other groups like Pension, Legal Cell etc., who may require details relating to FW cases authorized and missing credits of subscribers. They can use various search options for locating a correct number, calculate interest for single entry. The users attached to this menu have rights only to view the information.

This menu has provision to View

- Data entry done by the DEOs across the years
- Status reports of all the years
- FW details authorized
- Employee details
- Full want, Part want, un posted details
- Missing credit details
- Credit/Debit dump
- Residual Balance details authorized
- Account statement details.

k. DBA Role (ANNEXURE 12.6.11)

DBA is the top most user with full rights to the entire database. All the menus available to the different users will be available to DBA. In addition to this, several procedures to be executed for updation of monthly data in the website is available to DBA only. Also the important Yearend Activity comprising of the following will also be available only to DBA.

At the end of the year, after agreeing the Detail Book, Abstract, Voucher totals clearance is given to ITSC to go ahead with yearend process. The following activities are done during the yearend process.

- Posting Process is run month wise separately for credit and debit, which will take the data to final tables and update the deposit and withdrawal totals of each account in the balance tables and freeze the transaction table data.
- Missing credit generation for the current year is done.
- Updation of missing credits of previous years for which credits have been posted in the current year is done

- Transferring of interest figures from FW balance table to regular balance table is done
- Interest Calculation for live accounts is run suffix wise.
- Transferring the balance as arrived at in respect of Final Payment cases is done suffix wise.
- Generation of Interest figures for the year
- Closing the year and opening the next accounting year. This process includes transferring the full want, part want and unposted details to final table so as to make the same available for adjustment next year. Transferring hand post details of the current year to all years table and preparing the tables for commencement of next year work.
- Preparation of data for uploading yearly details in the website.
- Preparation of data for uploading e-statements in the website.

The screen shots relating to all the above menus are given at the end of this chapter. (Annexures 12.6.1 to 12.6.11)

#### l. Account slip printing Menu and Duplicate slips Printing (by SGC)

As the GPF e-statement is being uploaded in the website, printing of GPF Account statements is dispensed with from the year 2014-15. Statements are printed only in respect of Minus Balance cases (Red Slip).

#### m. Complaints and Grievances Suite (Enquiry)

#### n. Online Despatch

This work is done by the staff of Funds EDP. The FW and RB authorisations are sent through this dispatch . Separate speed post numbers are generated sequentially for treasury and ddos separately for FW and RB cases. A single speed post number is generated for a treasury for a day and separate number for each DDO. A report on the count of the letters is also generated for the purpose of Despatch section. The case will be cleared from the system and the account of the subscriber is closed only after the authorisation is despatched from our office through GPF online despatch unit.

### *12.07. Backup of Daily Transactions :*

The backup process is taken care of by the officers of IT support cell. The daily back up is automated and is scheduled at 7.30 PM. Complete export of data base is taken daily. A separate register is maintained to record the details of backups taken. The backup taken on the previous day is pushed to a local desktop computer and the same is copied in



DAT. Off site backup is sent to RTI, Chennai and iCISA, Noida on a monthly basis. One copy is also kept at Fire Proof cabinet inside the office.

#### 12.08. Security / Access Control For Different Users

The Security /Access Control for the files for the entire users in the Funds Branch is managed by means of assigning various roles according to the hierarchy and nature of work. This is managed by the DBA.

Separate Roles with specific rights and Access Control has been created and the user will be attached to that Role who will inherit the rights from that Role. The various Roles in Funds Branch are DEO, ACCT, HM, SCO, AAO, AO, IAD, TRS, GEN, DBA

The individual user names will be created and will be a member of any one or more of the roles mentioned above. The Supervisory rights to handle the Database Administration is with the DBA.

All the previous year data will become Read Only as soon as the posting process is done and year is closed and any corrections and clearance from the Full Want / Part Want / Un posted will be done in the current year only. The interest will be paid with reference to Posted Month and will figure in the Current Year Account Statement.

## **CHAPTER – 13**

### **ORDERS RELATING TO CERTAIN OTHER PROVIDENT FUNDS**

#### *13.01 Provident Fund of High Court Judges*

In accordance with the provisions of Section 20 of the High Court Judges (conditions of service) Act, 1954 every Judge shall be entitled to subscribe to General Provident Fund (Central Services) except in the case of a judge who is a member of the I.C.S. or has held any other pensionable civil post under the union or a state, who will continue to subscribe to the Provident Fund, to which he was subscribing before his appointment as judge.

The General Provident Fund Accounts of the Judges, who were subscribing to GPF (CS) were hitherto being maintained by the concerned Accountants General. After the Departmentalisation of Accounts, it has been decided that the following procedure for maintenance of PF accounts of High Court Judges may be followed even though the pay of the Judges is debitable to the State Exchequer.

- (i) The State Accountant General would continue maintaining dummy Provident Fund Accounts of High Court Judges who are subscribers to G.P.F.(CS). The State Accountant General may also continue making payment of advances and final settlement of cases after retirement. These transactions (both credits and debits) may be carried out in the state section of Accounts by keeping transactions initially under the head “8658-Suspense Account-PAO Suspense” and cash settlement effected before the close of the financial year with the concerned P.A.O., i.e., the cash settlement should be effected before the close of the accounts of the relevant financial year and not on 31<sup>st</sup> March of that year.
- (ii) The State Accountant General should also work out the annual interest on the provident fund balances of these accounts and make the posting of interest in the individual Dummy Provident Fund Ledger accounts. He should also communicate the total figure of interest to the P.A.O. to enable him to carry out the adjustment in the account by debit to the head “Interest” and credit to “Provident Fund” in the account of the year.

The concerned Pay and Accounts Officers in the Ministry of Law, Justice and Company Affairs is the P.A.O. (Department of Legal Affairs) Indian Law Institute Building, Bhagwandas Road, New Delhi.

The procedure to be followed in this office is detailed below:-

The various items of work to be attended to by the concerned Fund Section, are :-

1. The Dummy Provident Fund Account will be maintained in the hand posting system from 1977-78 accounts onwards. The balance under General Provident Fund will become Nil as the balances excluding interest for 1976-77 has already been transferred to "8658-Suspense PAO Suspense" while the interest amount for 1976-77 is being reccredited to the interest head.

The closing balance to end of 31.3.77 (including for 1976-77) as per the G.P.F. ledger card may be adopted as the Opening balance in the dummy accounts for 1977-78. The subsequent posting made in Old ledger Card upto 02/78 from G.P.F. account may be transcribed in the new dummy account. The transactions both credit and debit for March 1978 classified under "8658 suspense etc." may also be posted in the dummy account. The annual interest may be calculated for this dummy accounts and the annual account statements issued to the Judges. The total interest figures may also be communicated to the Pay and Accounts Officer for necessary adjustment at his end as laid down in Comptroller and Auditor General's letter dt. 17.05.1977.

2. The monthly posting of credit/debits should be done with reference to the credit schedules and debit vouchers received from AC IV Section who will hand them over to GPF 40 with account figure duly certified for adopting the same as ledger figure for the purpose of Broadsheet.
3. The section should also maintain detailed and consolidated Broadsheet as is being done in the case of hand posted accounts for reconciliation with the ledger figure certified by AC IV Section in respect of the above transactions appearing under "8658 Suspense-PAO Suspense-Items adjustable the Principal Accounts Officer, Ministry of Law, Justice and Company Affairs and Department of Legal Affairs-originating items GPF account of High Court Judges." The differences between ledger figure and posted figure every month, should be detailed in the master card cum explanations sheet for the month with necessary exhibition of agreement in the master card also.
4. Whenever the missing credit/debit of the earlier years i.e., relating to period prior to March 1978, is adjusted from the GPF, the amount should simultaneously be transferred to "8658 Suspense PAO-Suspense-Items adjustable by the Principal Accounts Officer, Ministry of Law, Justice and Company Affairs, (Department of Legal Affairs) originating items, under SA 27E in the state sections of accounts, even though cash settlement by

AC IV before the close of the year in respect of items under suspense.” Such adjustments should be accounted for in the dummy accounts only through “Suspense Head.”

5. The dummy account maintained will be a running account containing the progressive balance including the interest for the year. The total of the annual interest (excluding interest and bonus allowed in the case of the final payments) should however be intimated to the Pay and Accounts Office of the Ministry concerned for necessary adjustment at his end. Along with the Annual Interest Statement, a statement containing the details of final payments and transfer of balance proposals during the financial year are forwarded.
6. An extract of the current year’s account (excluding the interest for the year) of these Judges with suitable explanations for the difference between the account figure and posted figure may also be furnished to the Pay and Accounts Office through AC IV Section for information in the nature of review of balances.
7. The annual account statement including interest for the year will be sent to the respective judges as usual.
8. All other functions such as audit and admission of sanctions for advance, withdrawals noting the details in the accounts, taking action to trace the missing credits etc., done hitherto will continue to be done.
9. A personal file should be opened for each judge and all correspondence concerning his GPF account should be filed therein. The first page of the file should be a copy of the letter intimating the transfer of balance to the concerned Accountants General whenever the High Court Judge is transferred to other States.
10. The old GPF ledger cards of the High Court Judges are kept in the Section itself.
11. Any amount authorised to the subscriber under the scheme of deposit linked Insurance Scheme will also be intimated to the Pay and Accounts Office, New Delhi, at the time of final payment, for making necessary adjustment at his end.
12. The GPF accounts of the High Court Judges of the Central Services Rules have been brought in the System from the year 2000-2001 onwards.

The various items of work that may be dealt with in AC IV Section are detailed below.

1. The section will make suitable arrangements to keep the figures under 8658-Suspense-PAO Suspense-Items adjustable by the Principal Accounts Officer, Ministry of Law, Justice & Company Affairs, (Department of Legal Affairs) originating items appearing under SA 27E in the state section of accounts on account of the transactions both credit and debit relating to the Provident Fund accounts of the High Court Judges governed by G.P.F. (CS) Rules, separate, so that the account figure for the purpose of maintenance of Broadsheet by GPF 40 Section can be certified by A.C. Section.
2. The credit schedules and the debit vouchers received in support of the above transactions will be handed over to GPF 40 Section with an extract of the account figure. The wanting documents if any will be called for by AC IV Section and arranged to be handed over to GPF 40 for necessary action.
3. The cash settlement of the net balance of the above transactions will be done by AC IV Section before the close of the year as laid down in Comptroller and Auditor General's letter dated 17.05.1977. For 1977-78, this has been done by taking figures upto 01.03.1978. The transactions if any after 01.03.1978 in March is proposed to be included in the accounts for 1978-79 pending permission from Comptroller and Auditor General to effect cash settlement through the Central Accounts Section of the Reserve Bank of India. The section may arrange with the High Court and PAO , High Court, Chennai – 600 104, to get advance figures for February and March every year to effect cash settlement before the close of the year. The difference between the account figure as per AC IV Section and the posted figures as per GPF 40 if any may be obtained and forwarded to Pay and Accounts Office for information which will be in the nature of review of balances.

AC IV Section may fix suitable due dates for transmission of schedules and vouchers to GPF 40 and for watching the review of balances from GPF 40 and watch compliance through Calendar of returns.

[*Authority:-* CAG's letters 907-TAII/242-71 dt.17.05.1977 and 619-TAII/242-71 dt. 06.05.1978 and O/O No. FM/9-30/53-79/G&I/16 dt.27.04.1978 filed in FM9-30/53-79/Vol. I and II.]

## **ALL INDIA SERVICE PROVIDENT FUND**

### *13.02. Admission to the Fund*

Govt. of India have ordered that All India Service Officers like I.A.S., I.F.S and I.P.S. should subscribe compulsorily to the A.I.S. Provident Fund from the date of their appointment on probation. They will be governed by the provisions of A.I.S.(P.F.) Rules, 1955 as amended from time to time.

(G.I.M.H.A. Lr.No. 13/35/56-AIS(II) dt. 27.12.56)

### *13.03. Rate of subscription:*

Under Rule 6 (3) (b) of A.I.S. (PF) Rules, 1955 and Orders of Govt. of India issued vide G.I., D.P. & A.R. notification No. 11026/4/77 AIS (III) dt. 21.11.1977, the amount of subscription should not be less than 6% of his emoluments and not more than his emoluments and should be expressed in whole rupees.

### *13.04. Transfer from GPF (CS) to AIS (PF)*

Prior to the promulgation of All India Services (Provident Fund) Rules, 1955 the State Police/Civil Service Officers appointed to the Indian Police Service/Indian Administrative Service were required to subscribe to the General Provident Fund (Central Services) compulsorily from the date of their promotion as per the Ministry of Home Affairs Letter No. 60/4/47-G.S., dated 6<sup>th</sup> March 1948. Consequently, in the case of State Service Officer who, after his promotion to the All India Service, continued to subscribe to the State Provident Fund, a General Provident Fund account should be constructed on the basis of the General Provident Fund (Central Services) Rules from the date of his promotion till 11<sup>th</sup> September 1955 and thereafter on the basis of the A.I.S. (Provident Fund) Rules 1955.

### *13.05. Accounts Officer for the Fund*

In Rule 2(I)(a) of the All India Services (Provident Fund) Rules, 1955, “Accounts Officer” has been defined as such officer as may be appointed in this behalf by the Comptroller and Auditor General of India.

The Comptroller and Auditor General has decided that the Accounts Officer for the purposes of these rules will be the Accountant General of the State to which the Officer has been allotted.

[CAG’s lr. No. 2618-Admn. II-465/59 dt. 18.11.59-Fds. I case ICS/8-14/59-60]

*13.06. Sanctioning authority for Officers in Union Territory of Pondicherry*

The Govt. of India have authorised the Chief Commissioner of Pondicherry to sanction temporary advance from the Provident Fund to All India Service Officers serving in the Pondicherry Administration in accordance with the provisions in the All India Services (Provident Fund) Rules.

[G.I., M.E.A., Ir.No. F.(41)-32-Evr.(W)/59-GP, dt.27.6.60-Fds. Case ICS/9-1-14/60-61.]

*13.07. Recovery of arrears of subscription*

The Govt. of Tamilnadu have decided that in cases wherein IAS/IPS Officers have subscribed to their All India Service Provident Fund accounts at less than minimum rate with reference to their pay on 31st March, the Accounts Officer should first require them to pay the resulting arrear subscription in one lump sum. If the officers desire to pay the arrears in instalments, their cases should be brought to the notice of the Govt., by the Accounts Officer who, after examining each case on its merits will pass orders either to recover the arrear subscription in one lump sum or in instalments.

[M.G., Public (Spl.) Dept. Ir. No. 8269/59-2, dt. D23-11-59, and Ir. No. 9823/d59-1, dt. D21.3.60-Fds. I/AIS, Case 9/1-14/59-60.]

*13.08. Sanctioning authorities in certain cases*

The Govt. of India have specified under Rule 10 of the All India Services (Provident Fund) Rules, 1955, that the Director, Central Bureau of Investigation and Inspector General of Police, Special Police Establishment and the Director General, Central Reserve Police as the sanctioning authorities for grant of temporary advances from the funds to the I.P.S., Officers serving in the Central Bureau of Investigation/Special Police Establishment and in the Central Reserve Police respectively.

[Authority:- Govt. of India, Ministry of Home Affairs, letter No. d251/7/66/AVD.II, dated 8-9-67 and No. 16/247/68-BS.I(ii), dated 30.4.69 filed in File No. Fds. I/GI/d1-3/64-69.]

13.09. The A.I.S. Officers will be eligible for deposit linked Insurance Scheme introduced by Govt. of India. The salient features of the scheme are –

1. When an AISPF subscriber dies while in service after rendering five years' service, the person receiving the fund balance will be paid an additional amount if the balance at credit has not fallen below the undermentioned limit at any time during the 3 years preceding the month of death.

If the subscriber was holding a post in the scale of pay, the maximum of which is (as per V P.C. scales)	Minimum monthly balance during the period
1. Rs.12,000 or more	Rs. 25,000/-
2.Rs. 9,000 to Rs. 11,999	Rs. 15,000/-
3. Rs.3,500 to Rs. 8,999	Rs. 10,000/-

The scales referred to are to be applied if date of death is on or after 31.5.2000. In cases of death of subscriber on or before 30.5.2000, IV Pay Commission Scales of pay should be applied

2. The additional amount will be equal to the average balance in the account during the period of 36 months preceding the month of death, subject to a maximum of Rs.60,000/-. The maximum limit is to be applied after arriving at the average of 36 months and not at every stage.
3. The balance for March every year and for the last month of the three year period will be inclusive of interest
4. Payments will be made by Accounts Officer without formal sanction and in whole rupees, fraction being rounded to the nearest rupee.
5. In the case of persons appointed on tenure basis/re-employed pensioners, service rendered from the date of appointment/re-employment, as the case may be, only will count.
6. Admissible on death after the working hours of the last working day but before 12 midnight as this will be treated as "death while in service."
7. In the case of missing employees, payment can be made to the nominee/legal heir after expiry of a period of seven years following the month of disappearance of the subscriber on production of a proper proof of death or a decree of the Court that the employee shall be presumed to be dead as laid down in Section 108 of the Indian Evidence Act.

[Govt. of India O.M. dated 18.04.2000]



## **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 30<sup>th</sup> 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 15<sup>th</sup> 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 15<sup>th</sup> 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 15<sup>th</sup> 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>
-----------------	----------------

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 15<sup>th</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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 5<sup>th</sup> 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 31<sup>st</sup> 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 5<sup>th</sup> 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 15<sup>th</sup> 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 25<sup>th</sup> 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 5<sup>th</sup> 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 (place). (day) date, month & year at

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 15<sup>th</sup> 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 10<sup>th</sup> 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 6<sup>th</sup> July 2012 and 4<sup>th</sup> September 2012.

## **ANNEXURES**

### **Annexure 1.05**

#### **Job Description for Different cadres in Funds Group**

##### **A. ACCOUNTANTS/SR. ACCOUNTANTS:**

1. Admission to GPF and related correspondence.
2. Collection and checking of schedules and vouchers with Abstract and Booked figures, voucher totals, Treasury documents, etc.
3. Listing of missing vouchers, schedules or challans and missing details in vouchers, schedules and other documents, collection of missing documents from DC Sections and TOs/DDOs and related correspondence.
4. Maintenance of Broadsheets and agreement with Ledger and Broadsheet figures and related correspondence.
5. Maintenance of records relating to wanting vouchers, schedules, challans and correspondence.
6. 100% validation of credit postings done by DEOs by viewing in the system and debits through dumps.
7. All works relating to finalisation of FW/RB/TOB cases, clearance of missing credits, and other miscellaneous correspondence and ensuring proper despatch of authorisation to DDOs, TOs and subscribers.
8. Suo-moto clearance of unposted items including full want/part want items and related correspondence.
9. Custody of schedules and vouchers for transfer to Audit/Old Records.
10. Checking of annual accounts statements and despatch of Annual Account Statements.
11. Any other work assigned by the Supervisory Officer.

##### **B. DATA ENTRY OPERATORS:**

1. Assisting Sr. Accts./Accts. In collection of vouchers, schedules and other documents, checking of vouchers, schedules and challans with List of Payments, abstract of schedules/vouchers, etc. and arranging them for data entry.
2. Diarising of correspondences/proposals in the computerised system.
3. Data entry of schedules, vouchers and Transfer Entries to complete the accounts.
4. Reconciliation with reference to schedules/vouchers.

5. Assisting Sr. Acctts/Acctts. In validation of credit/debit postings.
6. Returns of all vouchers and schedules after data entry in complete shape to the Acctts./Sr.Acctts. of the Section.
7. Assisting Sr. Acctts./Acctts., clearance of unposted items including full want/part want items and missing credit papers relating to previous years.
8. Data entry relating to FW/RB application and withdrawal sanctions in the system.
9. Helping HMs in generating various reports.
10. Data entry relating to RB cases.
11. Any other job assigned by the Supervising Officer..

C. CLERKS:

In addition to the existing duties, they will receive, distribute and transfer the records such as schedules, vouchers, etc. relating to GPF accounts and keep connected records/registers.

D. HEAD MACHINISTS:

1. Allotment of GPF Account Numbers.
2. Booking of D.B. figure in the system.
3. Generation of various Reports.
4. Preparation of Error Report, Adjustment dump and debit dump.
5. Agreement of Monthly/Annual Accounts.
6. Reconciliation work with the departments/DC Sections and proposal of TEs in time.
7. Closure of annual accounts and printing of Annual Account Statements and ledger cards.
8. Closure of Accounts monthly and generating reports as per programme.
9. Assisting the Sections in collection of wanting vouchers/schedules.
10. Any other work assigned by the Supervisory Officer.



#### E. CONSOLE OPERATORS/SR. CONSOLE OPERATORS:

1. Guiding the DEOs for Data Entry and validation.
2. Helping the HMs in closure of monthly accounts and annual accounts.
3. Posting of adjustments proposed by the Sections.
4. Test check of posting by DEOs to the prescribed extent.
5. Checking of interest calculations in respect of FW cases, opening balance/closing balance and annual closing of Accounts.
6. Attending to data archival and retrieval works, assigning password to users, creating files.
7. Manipulation of data, sorting, indexing, etc and reports generation as per the requirement of the Supervising Officers.
8. Management of Software/Hardware.
9. Liaisoning with Software and Hardware suppliers and maintenance contractors to sort out if any breakdown occurs in the system.
10. Printing of FW/RB authorisations and intimation slips based on Data Sheet received from GPF Sections and forward the same to the Section through the DEO concerned.
11. Any other accounts related work assigned by the DP and Supervising Officers.

#### F. DATA PROCESSORS:

1. All items of work included in the job description of SCOs/Cos/DEOs.
2. Maintenance of Data Base.
3. Defining users, assigning passwords, etc.
4. Security control and internal control.
5. Maintenance of Software, Hardware and other peripherals.
6. Making modifications in software with the approval of Sr.AO(EDP)/Group Officers.
7. Liaisoning with Software and Hardware vendors to sort out problems.
8. Monitoring and evaluation of the work of SCOs/Cos and submitting performance reports to the Branch officers.
9. Monitoring of closing of accounts, generation of reports, etc.

10. Training the authorised persons in data entry and any other Electronic Data Processing related work.
11. Complete management of back-ups, retrieval and storage.
12. Liaisoning with the Branch Officers and regular sections.
13. Any other work assigned by the Branch Officers or Group Officers.

G. ASSISTANT ACCOUNTS OFFICERS/SECTION OFFICERS:

1. All administrative matters in supervising and controlling the Section work, maintenance of records and submission of Monthly Report and other returns as detailed in the Calendar of Returns.
2. Fixing of targets for DEOs/Sr.Acctts./Acctts. And other under their control.
3. Monitoring the progress of the work in the Section as a whole.
4. Test checking the postings done in the accounts maintained and reports generated by the EDP personnel.
5. Monitoring the performance of DEOs and reporting to the Group Officers/Accountant General.
6. Guiding the Sr. Acctts./Acctts/SCOs/Cos/DEOs to ensure efficiency in data entry and getting better quality work.
7. Ensuring monthly and annual agreement of DB and Broadsheet figures.
8. Ensuring complete maintenance of accounts of any individual subscriber account from admission to finalisation of final withdrawal and RB cases.
9. Sorting our administrative and technical problems in the Sections and solving them.
10. Any other job assigned by the Branch Officers.

H. SR. ACCOUNTS OFFICERS/ACCOUNTS OFFICERS:

1. Supervision of the work of the staff and overall co-ordination of Sections.
2. Fixing targets for the Sections.
3. All administrative matters.
4. Guiding AAOs/Sos/DP, for system maintenance and development or modifications.
5. Guiding all subordinate staff in maintenance of subscribers' accounts.
6. Ensuring prompt submission of various returns to the Group Officer/Accountant General.
7. Test check of accounts, posting and reports generated in the system.
8. Authenticating the authorisation of FW/RB cases.
9. Sorting out administrative and technical problems in the Branch and solving them.
10. Any other job assigned by the Group Officer/Accountant General.

## Annexure 2.04

### Form of Acknowledgement of P.F. Nominations (To be printed in Inland letter form)

No. GPF

From

The Accountant General (A&E),  
Tamilnadu, Chennai-18.

To

Sri

Sir,

Subject: Acknowledgement of nominations.

Reference :

The receipt of the nomination, dated                      furnished by Sri/Smt./Kum.                      in respect  
of his/her provident fund Account No.                      is hereby acknowledged.

The old nomination, dated                      returned herewith duly cancelled.

Yours faithfully,

Accounts Officer  
Assistant Accountant General

(C.A.G.'s Ir. No. 649, Admn.II/407-60, dated the 15<sup>th</sup> April 1963-I.A.D. case No. 3-19/62-64)

## Annexure 5.13 FW Diarising Screen

PRINCIPAL A.G (A&E) CHENNAI - GPF FW MODULE
ORACLE

Action Edit GPF Module VLC Modules Block Field Record Query Help Window

FW Case Diarising
GPFTST  
01/04/2014

**GENERAL PROVIDENT FUND**  
**FINAL WITHDRAWAL CASES - DIARY**

Application Number

Application Date

Subscriber Details

GPF Prefix	GPF Account No	Subscriber Name	Designation	Mobile No
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Treasury

DDO Details

DDO Last Served

Group D/ Others

Date of Birth

Event Type

Event Date

Death After Event And Date

FW Application Receipt Details

Enter the Prefix to proceed.....
Record: 1/1

...
<080>

## Annexure 5.15

### Intimation to subscribers on the issue of Objection Memo for defective applications:

Office of the Accountant General (A&E), Chennai –18

No. GPF

Dated

From

To

The Accountant General (A&E),  
Chennai – 18.

Shri/Smt.

Sir,

Subject: Your Provident Fund Account No. /Final payment of.

(a) Your final withdrawal application has been returned to the Head of your Office/Department for want of the following/Your application is retained in this Office but the following particulars are called for, viz., in this Office letter No. GPF.

- (1) Application not submitted in proper form as per G.O.Ms.506 Finance (Funds) dated 20.07.1994
- (2) Application is not signed by the subscriber/claimant.
- (3) Application is not countersigned by the Competent Authority.
- (4) Death Certificate/Legal Heirship Certificate/nomination/copy of G.O. for voluntary retirement/dismissal order is/are not furnished along with the application.
- (5) GPF credit and debit particulars for the period from ..... to ..... along with treasury voucher number are to be furnished.
- (6) Column(s) ..... to ..... of the FW application has/have not been filled in.
- (7) Original nomination for GPF filed by the subscriber not enclosed.
- (8) Date of birth of subscriber as per FW application does not tally with our records.
- (9) You may, if you desire, address the departmental officers concerned to expedite reply/to return the application with all required particulars.

Yours faithfully,

Sr. Accounts Officer/Asst. Accountant General.

**ANNEXURE 5.16(A)**

**Check Memo / Calculation Sheet**

1. NAME :				4. Details of events necessitating closure :						
2. Account Number :				5. Month upto which interest is allowed :						
3. Designation & Office of the Subscriber :				6. Rate of interest allowed for the final Year of the closure of the accounts :						
				7. Name of the Nominee :						
Year		GPF			PCA I		IDA 3		PCA II	
		Deposits	Interest	Withdrawal	Deposit	Interest	Deposit	Interest	Deposit	Interest
Opening Balance										
1. 200 - 200										
2. 200 - 200										
3. 200 - 200										
Closing Balance										
Total Amount										
Adjustments (vide details attached)	I									
	II									
	III									
	IV									
	V									
Total amount due										

1.	Noted in DC Register Item No.	Amount withheld	GPF			
			PCA II			
2.	RB Month & amount	Net amount approved for authorisation	GPF			
			PCA II			
<div style="display: flex; justify-content: space-around; align-items: center; height: 150px;"> <div style="text-align: center;">Sr.Acctt./Acctt.</div> <div style="text-align: center;">S.O/A.A.O</div> <div style="text-align: center;">A.O/Sr.A.O</div> </div>						
<div style="text-align: center; height: 100px;"> Total amount authorised in (Month/Year) </div> <div style="text-align: right; margin-top: 20px;">B.O.</div>						

\*Whether the requisite entries have been made in the Register of closed Accounts (DC Register) and Register for watching the Progress of final payment cases and put up for attestation by Section Officer/Branch Officer

(Approved by AG in 10/2005)



# ANNEXURE 5.16 (B)

## Data Sheet for GPF Final withdrawal Authorisation Authorisation No.: GPF / /FW /200 -200 / - /DC-

Suffix and GPF No.:

Name:

Event:

Date of Event:

Int. up to:

Net Amount Authorised Rs. ....

Adjustment Category	Posting/ Interest Month	Debit/ Credit Rs.	Subscription Rs.	Refund Rs.	Other Amount Rs.	Type of Cr./dr.	Status Year
1) CB/OB difference*							
2) Diff in deposit Total*							
3) Wrong debit Withdrawn							
4) presumed debit to be posted							
5) Wrong/doubtful Credit withdrawn							
6) Unauthorised Credits							
7) Hand Post/TE							
8) Others (Pl specify)							

- Posting months should always be April of the year

Amount to be withheld if any : Rs.

Sr. Acct./Acct.

S.O./A.A.O.

B.O.

----- For use in EDP Section only -----

Amount arrived at as per System: Rs.

AGREED/NOT AGREED & RETURNED

DIFFERENCE IN: GPF/PCA 1/PCA 2/UGC 1/UGC 2/IDA 2/ADJ

CHECK NUMBER

ASO/SCO

[FUNDS EDP]

PTO

Sub Account No.:

Designation:

DDO to whom Authorised:

Residential Address of the  
Subscriber:

Payment to be made at ST/DT/PAO:

Under the Pay Control of DT/PAO

R.B. Pending Authorisation  
(Month of Account)

Remarks:

Nominees or legal heirs as per the Nomination/Legal Heirship Certificate dated .....

Sl. No.	Name	Age	Relationship to subscriber
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			

S.O./A.A.O.

ANNEXURE 5.17

**Pre-printed Computer authorisation form FW:**

**BY REGISTERED POST**

**ORIGINAL**

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)**

**TAMIL NADU, CHENNAI – 600 018.**

**No.**

(Current for six months only. Not payable before

(UNDER RUPEES

)

No.

Dt.

To

Sir/Madam,

**Sub: General Provident Fund Account of Sri/Smt/Kum**

**Account No.**

**Final Payment authorised**

**Ref:**

**With reference to the letter cited, I hereby authorise you to draw a sum of Rs.**

**(Rupees )**

**by presenting a bill at the**

**The amount represents the available balance in the General Provident Fund Account of Sri/Smt/Kum with interest thereon up to**

- 2. Following is(are) the nominee(s)/legal heir(s) according to the nomination /legal heir ship certificate dated**

**Payment may be made to him/her/them on proper identification.**

Sl. No.	Name of the Claimant	Relationship	Age	Share (%)

- 3. A copy of this authorisation is being forwarded to the**

4. The bill for the amount authorised herein may be classified under 8009-State Provident Funds-01-Civil-101-General Provident Fund-SA
5. The credits relating to the following month(s) will be authorised residually, as and when the details of credits are furnished. Please also refer instruction (1) overleaf in this regard.

**Yours faithfully,**

**Branch Officer**  
**For information and necessary action.**

**No.**

**Copy forwarded to the**

**Branch Officer.**

*(See instruction overleaf)*

### **Important instructions**

1. In respect of the months of account mentioned under Sl.No. 5 of this authorisation, please furnish full details of deduction, viz., amounts of subscription, refund (if any), GPF schedule total, date of encashment of voucher, head of account, Sub Account No. and voucher No. In case the subscriber had worked during any of the relevant months in other offices, the drawing officers concerned may please be asked to furnish the full particulars of deduction within 90 days. Missing credits up to Rs. 1000 can be adjusted on the basis of sworn affidavit furnished on a non-judicial stamp paper by the subscriber, duly attested by a Gazetted Officer. A certificate from the DDO that the subscriber was on duty during that period should also be sent along with the affidavit.
2. The following should be enclosed to the bill claiming the amount.
  - (i) A certificate to the effect that no withdrawal of 90 per cent of the balance at the credit of the subscriber with reference to G.O.MS.No. 535 dated 19th July 1991 has been drawn and paid.
  - (ii) Copy of Voluntary Retirement Orders may be affixed to the bill.
3. DDO should ensure that no TA/PFW was sanctioned other than the last PFW/TA, as mentioned in the FW application.
4. The payee/payees may be directed to accept the payment immediately and informed that no further interest will be paid.
5. The share of a minor is payable to the guardian as per G.O.MS.No.22 dt.18-1-2012. The drawing officer shall draw the entire GPF amount in respect of the deceased employee by means of a crossed Account Payee Cheque in the name of minor beneficiary and handover to the guardian/de-facto guardian with instructions to deposit the amount in any scheduled bank for such period till the minor attains legal majority.
6. Residential address of the subscriber may please be intimated.
7. Receipt of the authorisation may please be acknowledged.
8. Disbursement certificate for this authorisation may be sent to this office immediately after making payment.
9. Before making payment, the Treasury Officer/Pay and Accounts Officer may insist upon the certificate(s) / documents mentioned in instruction No. 2 above.  
**(Note: DDOs may furnish the Certificate under 2 wherever necessary and Certificate under 8 to AG)**

**A Web-Site containing the details of GPF/ Pension is available.**  
**Web-Site ADDRESS : <http://www.agae.tn.nic.in>**  
**IVRS : A facility to know more about your GPF/Pension over phone**  
**Please dial : 044-24314477**

**Pre-printed Computer authorisation form RB:****BY REGISTERED POST****ORIGINAL****OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)****TAMIL NADU, CHENNAI – 600 018.****No.**

(Current for six months only.

(UNDER RUPEES

)

No.

Dt.

To

Sir/Madam,

Sub: General Provident Fund Account of Sri/Smt/Kum

Account No.

Residual Balance Payment authorised

In continuation of this office authorisation Letter No.....

....., I hereby authorise you to draw a sum of Rs.

(Rupees )

by presenting a bill at the

3. The amount represents the credits relating to the months noted below/the General Provident Fund balance withheld in respect of Sri/Smt/Kum with interest thereon up to

4. Following is(are) the nominee(s)/legal heir(s) according to the nomination /legal heir ship certificate dated

Payment may be made to him/her/them on proper identification.

Sl. No.	Name of the Claimant	Relationship	Age	Share (%)

4. The Treasury Officer/Pay and Accounts Officer  
informed accordingly.

has been

**5. The bill for the amount authorised herein may be classified under 8009-State  
Provident Funds-01-Civil-101-General Provident Fund-SA**

**6. A certificate of disbursement may be furnished to this office at an early date.**

**7. Claim relating to the following months are yet to be settled. Please furnish full  
deduction particulars.**

**Yours faithfully,**

**Branch Officer**

**Dt.**

**For information and necessary action.**

**No.**

**Copy forwarded to the**

**Branch Officer.**

***(See instructions overleaf)***

### **Important instructions**

1. In respect of the months of account mentioned under Sl.No. 7 of this authorisation, please furnish full details of deduction, viz., amounts of subscription, refund (if any), GPF schedule total, date of encashment of voucher, head of account, Sub Account No. and Voucher No. In case the subscriber had worked during any of the relevant months in other offices, the drawing officers concerned may please be asked to furnish the full particulars of deduction within 30 days, failing which it will be presumed that no deduction has been made towards GPF.
2. DDO's are directed to arrange the payment immediately on receipt of the authorisation / on proper identification of the beneficiary & the payee / payees may be directed to accept the payment immediately.
3. The share of a minor is payable to the guardian as per G.O.MS.No.22 dt.18-1-2012. The drawing officer shall draw the entire GPF amount in respect of the deceased employee by means of a crossed Account Payee Cheque in the name of minor beneficiary and handover to the guardian/de-facto guardian with instructions to deposit the amount in any scheduled bank for such period till the minor attains legal majority.
4. Residential address of the subscriber may please be intimated.
5. Receipt of the authorisation may please be acknowledged.

**A Web-Site containing the details of GPF/ Pension is available.**

**Web-Site ADDRESS : <http://www.agae.tn.nic.in>**

**IVRS : A facility to know more about your GPF/Pension over phone**

**Please dial : 044-24314477**



**ANNEXURE 5.24**

**Intimation to subscribers on issue of authorisation**

**Office of the Principal Accountant General (Accounts and Entitlement)  
Tamil Nadu, Chennai – 600 018.**

No. \_\_\_\_\_ Dated \_\_\_\_\_  
To \_\_\_\_\_

Shri/Smt./Kum. \_\_\_\_\_

Sir/Madam,  
Sub: Final payment of the accumulation in the General Provident Fund Account of Sri./Smt./Kum.  
Account No. \_\_\_\_\_  
Ref: \_\_\_\_\_ Dated \_\_\_\_\_

Necessary authorisation for the payment of Rs. \_\_\_\_\_  
(Rupees \_\_\_\_\_) in favour of \_\_\_\_\_

has been issued in this office vide this office Letter No. \_\_\_\_\_  
dated \_\_\_\_\_

The authorisation is current only for six months from the date of its issue. Please contact the officer concerned and take the payment within the period of currency of the authorisation.

2. The following credits have not been authorised and an authorisation for payment of the residual balance will be issued in due course on receipt of particulars of missing credits.

Please furnish the details of credits for the above months within 90 days through the Departmental officer to enable this office to trace the missing credits and issue authorisation for the residual balance, if any due.

Certificate of non-drawal of TA/PFW after \_\_\_\_\_ may be attached to the bill

Yours faithfully,

Asst. Accounts Officer

**Annexure 5.28**  
**FW cases Diary Disposal Details**

PRINCIPAL A.G (A&E) CHENNAI - GPF FW MODULE

Action Edit GPF Module VLC Modules Block Field Record Query Help Window

FW Application Status -View

GPFTST  
01/04/2014

Enter the Application GENERAL PROVIDENT FUND

No or Subscriber FINAL WITHDRAWAL CASES - DIARY DISPOSAL DETAILS

Account No  
Year Section Appl No. Date

Enter the Gpf Prefix and Number

**Subscriber Details**

Application Number	Name	Cadre-Group	Designation	Date of Birth
Event	Event Date	Death after Event	Section	Unit
			RP No.	Reference Details
				Ref Date
Drawing and Disbursing Officer		DDO last served		Treasury

**FW Application Disposal**

Case No	Sub Ac	Application Status	Reason	Transferred Date	Trans. Section	FW Closed

Remarks

WH Reason

<b>FW Case Details</b>	<b>Authorisation Dtails</b>	<b>Payment Details</b>	<b>Payment Details</b>
Case Type	Authorisation No	Payment Type	Claimant Details
Edp Check No	Fw Amount	Document type	RB Details
Interest Upto	Fw Pca2 Amount	Document Date	RB Clearance
With Held	Agreement Status	DDO despatched	New
RB Due	Authorisation Printed	Treasury despatched	Exit
		SubscriberDespatched	

Record: 1/1

<OSC>

**ANNEXURE 5.29**

**Register of Final Withdrawal applications received belatedly.**

Comment in the Audit Report on the delays in the receipt of F.W. applications from departmental Officers.—Delays in the settlement of Provident Fund cases may be due to the following reasons:-

- (1) Delay in the submission of application in time by the departmental authorities to Audit Office:

***Register to show the delay in the receipt of Provident Fund cases in the Audit Office for final payment***

Sl. No	Name and Designation Of the subscriber	G.P.F. A/c. No.	Office from which application was received	Event like Retirement L.P.R./death/dismissal or invalidation, etc.	Date of event
(1)	(2)	(3)	(4)	(5)	(6)

In case of dismissal or invalidation, date of rejection of appeal or date of expiry of appeal time and in the case of L.P.R. date of application	Date of receipt of application of final closure in this Office	Date of receipt of certificate etc.	Date of receipt of documents or other particulars required for the closure of Account	No. and date of authorisation	Remarks
(7)	(8)	(9)	(10)	(11)	(12)

The register should be submitted quarterly to the Branch Officer, on the 5<sup>th</sup> July, October, January and April of each year, with particulars in respect of all cases of delays in receipt of applications, etc., for over six months from the date of event necessitating the closure of the Provident Fund accounts.

After submission of the register for the quarter ended 31<sup>st</sup> March, each Funds Section should furnish a list of cases of delays, categorywise, to FM by the 15<sup>th</sup> July. FM will consolidate the lists and prepare a draft paragraph for inclusion in the Appropriation Accounts and send the paragraph duly approved by the Accountant General to A.A.D. section by the 15<sup>th</sup> August at the latest.

**ANNEXURE 5.31**

**FORM OF R.B. REGISTER**

Sl. No .	Date of issue of Original authorisation	A/c. No and name	Particulars of R.B. due	Details of action taken			No. and date of issue of authorisation for the R.B.
				From	To	No. and Date of Letter	
(1)	(2)	(3)	(4)	(5)			(6)

# **Annexure 5.31A** **RB Details**

PRINCIPAL A.G (A&E) CHENNAI - GPF FW MODULE

Action Edit GPF Module VLC Modules Block Field Record Query Help Window

ORACLE

GPF RB Calculation

GPFTEST  
30/03/2015

**RB INTEREST CALCULATION AND AGREEMENT**

Enter the Details

Prefix GPF No. Name RB No

Event on Death after Event NO DOD Int Upto

Check No Amount 0

Cr/Dr	Cat.	Year	RB Mon	Int.Mon	Amount	Int
					Calculate	No Interest
					Calculate	No Interest
					Calculate	No Interest

Total:

Save Recovery and Remarks Output Sheet Authorise New Exit

Recovery- Cancel Recovery- Save

Record: 1/1

PRINCIPAL A.G (A&E) CHENNAI - GPF FW MODULE

Action Edit GPF Module VLC Modules Block Field Record Query Help Window

ORACLE

GPF RB View

**RESIDUAL BALANCE - DETAILS**

Enter the details :

Cat	Source	Month	Int.Mon	Amount	Interest	Check	Auth

Auth Details

Sub Ac. Authorised Amt Rb Amt

Section Unit Rec.Cat Payment Details

Auth.No Dc.No Int upto Rec. Month New

Printed Payment Typ Rec. Amount Exit

Authorised Cancelled Document Date Rec. Int

Record: 1/1

**ANNEXURE 5.36**

**PROFORMA FOR REVIEW OF F.W. CASES OVER SIX MONTHS OLD**

Sl. No.	Name and Designation Of the subscriber	A/c.No.	Date of event	Latest action Taken including the Number and date of communication and the designation of the officer addressed	Remarks	Initial of Auditor	Review remarks by		
							S.O.	B.O.	DAG
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**EXTRACT OF JUDGEMENT AND ORDERS OF THE HIGH COURT AT MADRAS  
IN REGARD TO EXEMPTION OF PROVIDENT FUND DEPOSITS FROM ATTACHMENT  
BY A COURT OF LAW**

**Extract from the Judgement of the High Court of Madras in Civil revision Petition No. 1548 of 1945.**

The transferee of a money decree obtained against a police constable applied in execution of the decree, for the attachment of the amount standing to the credit of the judgement debtor in the General Provident Fund.

Notice of the application was served on the Commissioner of Police, but not on the Accountant General. The Registrar of the Small Causes Court passed an order for attachment but later when the Accountant General had appeared and had objected, he revoked the order and dismissed the decree-holder's application. The decree-holder then filed a New Trial Application which was heard by the Chief Judge and another Judge of the Small Causes Court. They held that inasmuch as the Registrar had made his provisional order of attachment absolute, he had no power to revoke it; consequently the Court restored the order of attachment. The facts having been brought to the notice of this court by the Accountant General, the matter has been taken up in revision.

The order of attachment was clearly illegal. Section 3 of the Provident Funds Act, 1925, says in the clearest terms that a compulsory deposit in the Government Provident Fund shall not be liable to attachment. As we have indicated, the original order of attachment was made without notice to the Accountant General. He was the official concerned, and not the Commissioner of Police, because he held the fund. As the order of attachment was passed behind his back, it is not binding on him.

In these circumstances, we set aside the order of two judges of the Small Causes Court and dismiss the application for execution by attachment of the Provident Fund money.

*Circular No. P. Dis. No. 321 of 1946, dated 18<sup>th</sup> July, 1946 of the High Court of Judicature, Madras.*

The High Court desires to draw the attention of the lower courts to the fact that the Accountant General, Madras has brought to the notice of the High Court that Civil Courts are frequently attaching General Provident Fund Deposits in contravention of the provisions of the Provident Funds Act XIX of 1925, thereby causing his department a lot of unnecessary trouble. If such practice continues, departmental action will have to be taken. There is no excuse for courts not carrying out the definite provisions of that Act.

*Circular No. P. Dis. No. 321 of 1946, dated 18<sup>th</sup> July, 1946 of the High Court of Judicature, Madras.*

(SUBJCET: General Provident Fund Deposits – Attachment of)

Recently the Accountant General brought to the notice of the High Court that a Civil Court issued an order attaching Provident Fund deposits in contravention of the provisions of the Provident Funds Act XIX of 1925—The High Court took the case on file suo moto and set aside the order. The attention of the subordinate Courts is invited to the High Court's Circular P. Dis. No. 921/30, dated 11<sup>th</sup> December, 1930 and they are informed that serious notice will be taken by the High Court if the instructions are contravened.



**ANNEXURE 6.03**

**REGISTER FOR WATCHING TRANSFER OF PROVIDENT FUND ACCOUNTS TO OTHER  
ACCOUNTS CIRCLE**

Sl. No .	Name of subscriber	A/c. No. allotted by this Office	Name of Accounts Officer to whom transferable	Action taken a) To obtain concurrence of new Accounts Officer for transfer and b) To transfer the Accounts	A/c. No. allotted in the New Circle	Month from which the account is maintained by the New Accounts Officer	Date of receipt of concurrence from the New Accounts Officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Month of last credit/ debit in this office	Month for which credit/ debit are missing	Reasons for non- transfer within the period prescribed	No. and date of advice of transfer issued to the New Circle in respect of		T.E.No. and Date in which the balance was transferred	Remarks	Initials of ----- Auditor Section Officer
			Where Advice For full Amount Issued	Where advice for part amount issued			
(9)	(10)	(11)	(12)		(13)	(14)	(15) (16)

**REGISTER FOR WATCHING TRANSFER OF PROVIDENT FUND ACCOUNTS DUE FROM  
OTHER AUDIT CIRCLE**

Sl. No.	Name Of subscriber	Due from	Account Number allotted by the other office	Departmental Officer addressed in	A/c.No. allotted by this office	Month from which account number main- tained here	Reference to transfer advice	When Adjusted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**ANNEXURE 6.12**

*Register of interest charges adjustable in connection with transfer of Provident Fund Accounts*

Sl. No.	Name of subscriber	Name of the Accounts Circle from which transferred	Name of The Fund	Amount Rs.	Sub-Account	Period	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**Control of accretion of unposted credits/debits****Credits**

1. For want of Provident Fund Schedules	<ul style="list-style-type: none"> <li>(a) Check in the Compilation Section that all the schedules are transmitted to the Funds and check in Funds that these have been received</li> <li>(b) Preparation of schedules by the compilation from the pay bills (vouchers) where these are not found attached with the vouchers or lost otherwise in compilation</li> <li>(c) ©Mention of account numbers in the pay bills itself to facilitate preparation of schedules at (b).</li> <li>(d) Prompt action by the Funds Wing for obtaining the missing schedules from Drawing and Disbursing Officers (simultaneous with the efforts to obtain from Compilation) and watch on the receipt of these schedules.</li> <li>(e) Work to norm that schedules which cannot be prepared from the pay bill do not remain wanting for more than 3 months from the date of receipt of month's schedules in Funds.</li> <li>(f) Joint report on receipt of schedules by Compilation and Funds and its review by the Accountant General every month.</li> </ul>
2. Account number not given in respect of new subscriber in the schedule.	<ul style="list-style-type: none"> <li>(a) Drawing and Disbursing Officers should send individual applications/lists of new subscribers for allotment of number 3 months ahead of the "due" date.</li> <li>(b) Drawing and Disbursing Officers be asked to quote in the remarks column of the schedule the words "New Subscriber" wherever recovery has to be made before allotment of a number and also to give the despatch number and date of the letter under which the name of the new subscriber has been forwarded to the Accounts Officer for allotment of number.</li> </ul> <p>Drawing and Disbursing Officers be also be asked to note in the schedule the number of times subscription has been recovered from a new subscriber before the account number is received from the Accounts Officer. It will facilitate adjustment of earlier recoveries when the number is allotted.</p> <ul style="list-style-type: none"> <li>© Drawing and Disbursing Officers may be asked to show the deduction of such subscribers in a separate part of the schedule.</li> </ul>

	<p>(d) There is always a time gap between the month of the schedule and the month in which it is posted. It is possible that during this period account number may have been allotted. The System should be checked to confirm this before taking the credit as unposted.</p> <p>(e) In any case, a review should be conducted before the close of years accounts to see whether there are unposted credits in that year for subscribers who have been allotted account numbers in that year. Apart from the “New subscribers” there may be cases where the numbers are not given against old subscribers in a schedule. In such cases, Treasury Officer be advised not to pass the bill. The same may be done when in the case of new subscribers, details as indicated earlier are not given.</p> <p>(g) The treasury officers be advised not to pass a bill unless Provident Fund Account number has been shown against each subscriber in the bill as well as in the schedule or where such number has not been shown, a note is made in the Remarks column that he is a new subscriber and Account Number has been applied for.</p>
3.(a) Account number as given in the schedule is incorrect but the name is correct	Check the System to find out the correct Account Number using the name-wise, suffix-wise and across siffixes search facility available in the System
<p>(c) Incomplete account number given in the schedule</p> <p>(d) Account number correct but the name incomplete/abbreviate or incorrect</p>	<p>Check with the previous month’s schedule</p> <p>Where the above does not help tracing and clearance, simultaneous (with posting) reference be made to the Drawing and Disbursing Officer enquiring the correct number.</p> <p>A consolidated reference is made to each Drawing and Disbursing Officer for such items before the Register unposted items/Master Card is closed for a month. Replies be watched and items cleared immediately on receipt of correct numbers.</p>

4. Illegible name or Number	<p>(a) Drawing and Disbursing Officers be asked to prepare the schedules in the prescribed form which should as far as possible, be got printed or at least cyclostyled.</p> <p>Action as indicated against them (3) above.</p>
5. New name and A/c. No. in the schedule.	<p>(a) In case of first recovery from the subscriber who has come on transfer, the Drawing and Disbursing Officers be asked to indicate in the remarks column of the schedules, the details of the district Drawing and Disbursing Officer Department from which he has come on transfer.</p> <p>Similarly in cases of persons transferred to other departments/stations/Drawing and Disbursing Officers must indicate the Department District/Drawing and Disbursing Officer or transfer in the remarks column of the schedule sent with the pay bill of the month in which the recovery is not made for the first time.</p> <p>(b) Review of the Register of Unposted items before closing every month to eliminate such items.</p> <p>(c) Where posting of a credit as unposted item is inescapable, simultaneous reference be made to the Drawing and Disbursing Officer to obtain the wanting details.</p>
6. Totalling differences taken into the Register of unposted item	<p>(a) Check of totals and certification of correctness by the Compilation section Officer before despatch of schedules to Funds</p> <p>(b) Check of schedules and totals on receipt of schedules in the Funds. Funds Section should work to a norm of maximum of three months for obtaining the voucher which has not been received from the Treasury or loss in transmission etc.</p>
7. Incorrect account No./want of Account No.	<p>(a) Check the System for correct Account Number.</p> <p>(b) Check with and trace from that month's credit schedules.</p> <p>(c) Reference to the Drawing and Disbursing Officer before taking the debit to the Register of Unposted Debit/Master cards and watching the receipt of the correct details.</p> <p>Where such instances are large and persistent in the case of a Drawing and Disbursing Officer reporting to the Head of the Department as there is inherent risk of fraud, excess payment etc.</p>

<p>(9) Illegible Name /Incorrect name but the number is correct.</p>	<p>Incorrect name will be rare. Tracing be done from the General Index Register and that month's credit schedules. Failing that, obtain details from the Drawing and Disbursing Officer. All sanctions to temporary advances/part final withdrawals be duly entered in the sanction diaries and noted in the ledger cards and receipt vouchers watched. Compliance of this be got test checked.</p> <p>Above are only broad reasons for unposted items. There may be others. Each Accountant General will have to analyse locally. But he must ensure that credits/debits are not taken to the unposted category as a matter of routine, that a thorough review is done by the Sections Officers/Branch Officers of the unposted items before the month's account is closed and a further review is done before the close of the year's accounts. Adjustment memos must be prepared and posted within the same year. In each Office, performance in respect of posting unit wise/series wise be watched each month.</p>
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**ANNEXURE 7.19**

**REGISTER OF 'SUSPENSE SLIPS**

Sl.No.	Suspense Slip No.	From which section received	Details of exchange A/c.	Dr./Cr.	Amount Rs.	Dated initials of Account
(1)	(2)	(3)	(4)	(5)	(5)	(6)

Amount adjusted	Amount rejected	T.E. No. and date of adjustment	Acknowledgement of receiving section	Remarks
(8)	(9)	(10)	(11)	(12)



## O.I.G.S.

TO

<p>TO BE FOLDED</p> <p>SENDER'S ADDRESS</p>	<p>OFFICE OF THE ACCOUNTANT GENERAL (A&amp;E), TAMIL NADU, CHENNAI – 600 018.</p> <p>No. Fds./</p> <p>Date:</p> <p>TO</p> <p>The</p> <p>Subject: Discrepancy in the Provident Fund Account.</p> <p>The debits in respect of the Temporary Advances/Part final / Final withdrawal/R.B. detailed in the statement below are not traceable in the accounts. Columns (6) to (8) in the statement given in the following pages may please be filled in and this letter returned within three days of its receipt.</p> <p style="text-align: right;"><u>Accounts Officer</u> Assistant Accounts Officer</p>
<p>Office</p> <p>Station</p> <p>Despatching Clerk</p> <p>TO BE RETURNED WITH REPLY</p>	

Sl. No.	Name of subscriber	A/c. No.	Particulars of refund in respect of which debit for the above advance is wanting			
			Amount of refund	Month for which it appears	Name of sanctioning authority	Sanction Order No.
(1)	(2)	(3)	(4)	(4-a)	(5)	(5-a)
Particulars of Part Final/Final withdrawal for which debit is wanting				For use by the Departmental Officer		
Amount Rs.	This office authorisation letter No. and Date		Amount of the bill	Date of encashment	Place of encashment	Remarks
(5-b)	(5-c)		(6)	(7)	(8)	(9)



**ANNEXURE 8.09 A**

**REPORTS TO THE C & A.G. OF INDIA**

- i) One annual report and two interim reports on Unposted Items should be sent to the C & A G of India in the prescribed form and on the date mentioned below. The report should reach his Office by the dates indicated below:

<u>Sl.No.</u>	<u>Period</u>	<u>Due Date</u>
1.	The report covering the accounts upto March (including March Final and Supplemental Accounts – Annual Report).	30 <sup>th</sup> Sept.
2.	The report covering the accounts upto June of the current year.	31 <sup>st</sup> Dec.
3.	The report covering the accounts upto September of the current year.	31 <sup>st</sup> March

**FORM OF THE REPORT**

Report on the Unposted Items covering the accounts upto .....

Name of the Fund	No. of a/cs	Opening Balance	Unposted Credits	Unposted Debits	Additions	Unposted Credits	Unposted Debits	Percentage of accretion of credit items to credits during the quarter	Unposted Credits	Unposted Debits	Closing Balance	Unposted Credits	Unposted Debits
1	2	3	4	5	6	7	8	9	10	11			

- NOTE: 1. Yearwise details of unposted items should be shown in separate statements.  
2. Percentage of accretion of unposted items should be worked out with reference to total credits during the quarter (Total Number of Provident Fund Accounts multiplied by 3).

(Authority: CAG's Letter No.1088 TA II/153-81 dated 31.08.1981 (Sl.No.110 TA II/1981 Filed in FM I/I/9-51/81-82).

**ANNEXURE 8.09 (B)**

- ii) Another separate report on Incomplete Provident Fund Accounts and missing credits/debits should also be sent to CAG twice a year by 31<sup>st</sup> October and 30<sup>th</sup> April each year in the specimen form given below. This report also should reach his office by the dates mentioned below:

<b><u>Sl. No.</u></b>	<b><u>Period</u></b>	<b><u>Due Date</u></b>
1.	The report covering the accounts during April to September	30 <sup>th</sup> April of next year
2.	October to March(including March Final & Supplement A/cs)	31 <sup>st</sup> October of next year.

**FORM OF THE REPORT**

**REPORT ON INCOMPLETE PROVIDENT FUND ACCOUNTS AND MISSING CREDITS/DEBITS**

Name of the Fund	Total no. of a/cs	Opening Balance Incomplete Accounts	Missing credits/debits	Balance Additions Incomplete Accounts	Missing credits/debits	Total Incomplete A/cs	Miss- ing debits	Clearance Incomplete A/cs	Miss- ing debits	Closing Balance Incomplete A/cs	Percentage of Incomplete Accounts to total accounts	Miss- ing debits
1	2	3	4	5	6	7	8	9	10	11	12	13

NOTE: Yearwise details of incomplete accounts and missing credits should be shown in a separate statement.

(Authority: CAG's Letter No.1088-TA II/153-81 dated 31.08.1981 (Sl.No. 110-TA II/1981) Filed in FM.I/I/9-51/81-82).

**ANNEXURE 8.11**

**ADJUSTMENT REGISTER**

Abst. No.	Sub- A/c.	Vr. No.	Transaction month	Posting month	GPF A/c. No.	Name	GPF	Refund	Others	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

**ANNEXURE 8.21**

**AFFIDAVIT FORM 8.21**

DECLARATION TO BE SWORN IN THE PRESENCE OF GAZETTED OFFICER  
ON A STAMPED PAPER FOR RS. 2.50 P. + ADDITIONAL 30 P.

I                                      Son of                                      employed as                                      in  
the Office of                                      solemnly declare that a sum of Rs.                                      (Rupees  
                                    ) was deducted towards My General Provident Fund Account No.  
From my Pay as shown below:-

Year	Month	Amount of subscription	Refund of advance	Total
(1)	(2)	(3)	(4)	(5)

Signature

BEFORE ME

*Gazetted Officer*

Certificate by the Departmental Officer who forwards the affidavit

Certified that there is no evidence in the Service Register of the subscriber to show that he/she was not paid full pay and allowances for the months of missing credits for which affidavit has been obtained.

*Signature of Departmental Officer*

**ANNEXURE 8.24**

**HALF YEARLY REPORT TO HEADQUARTERS**

**DUE DATES - 10<sup>TH</sup> NOVEMBER AND 10<sup>TH</sup> MAY EACH YEAR**

Amount Lying under suspense at the end of the previous report	No. & amt .of missing credits/debits adjusted during the period of report on the basis of collateral evidence by credit/debit of P.F. Suspense.				Amount cleared during the period of Report(X)		Balance outstanding at the end of the Half Year		Amount lying Under Suspense for over 6 months with yearwise breakup.	
(1)	(2)				(3)		(4)		(5)	
Credit Debit balance balance	Missing credits adjusted		Missing debits adjusted		Debits -----	Credits -----	Debit balance -----	Credit balance -----	Year -----	Amount -----
	No.	Amt.	No.of PF accounts affected	No.	Amt.	No.of PF accounts affected			(a)	(b)
	(a)	(b)	(c)	(a)	(b)	(c)			Debit Balance	Credit balance

NOTE: (X) A break up of the amount cleared through (i) location of credits/debits in accounts and adjustment and (ii) write off to Misc. Govt. Account because of failure of efforts to locate them, in accounts should be given.

The Accountants General should give a personal appreciation of (1) Utilisation of mechanism of collateral evidence for settlement of missing items. (2) Efforts taken to locate them in account and clear the amounts outstanding under P F Suspense.

**STATEMENT OF AMOUNTS OUTSTANDING UNDER 'PROVIDENT FUND SUSPENSE' PROPOSED  
FOR WRITE-OFF TO "MISCELLANEOUS GOVT. ACCOUNTS"**

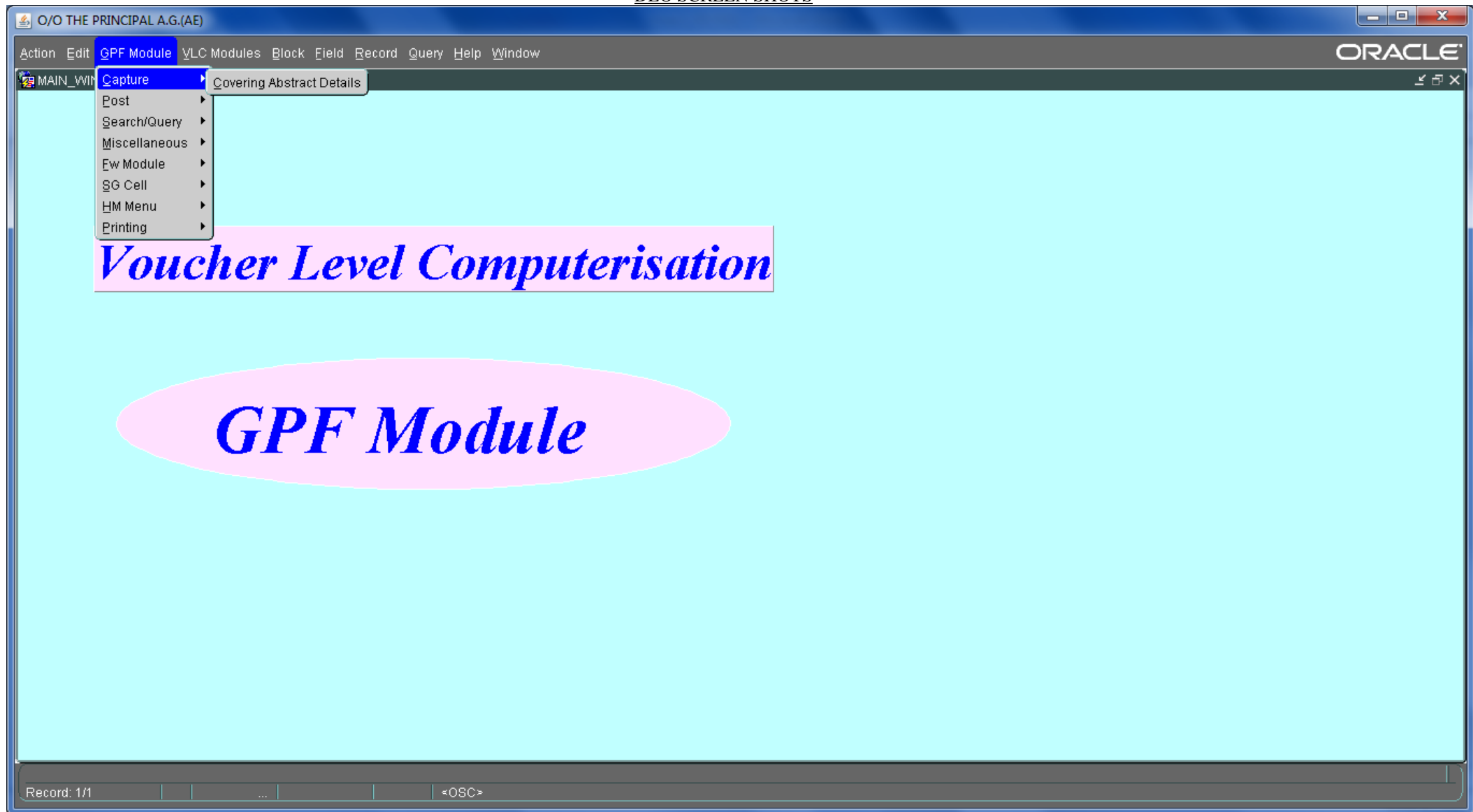
**I. DEBITS**

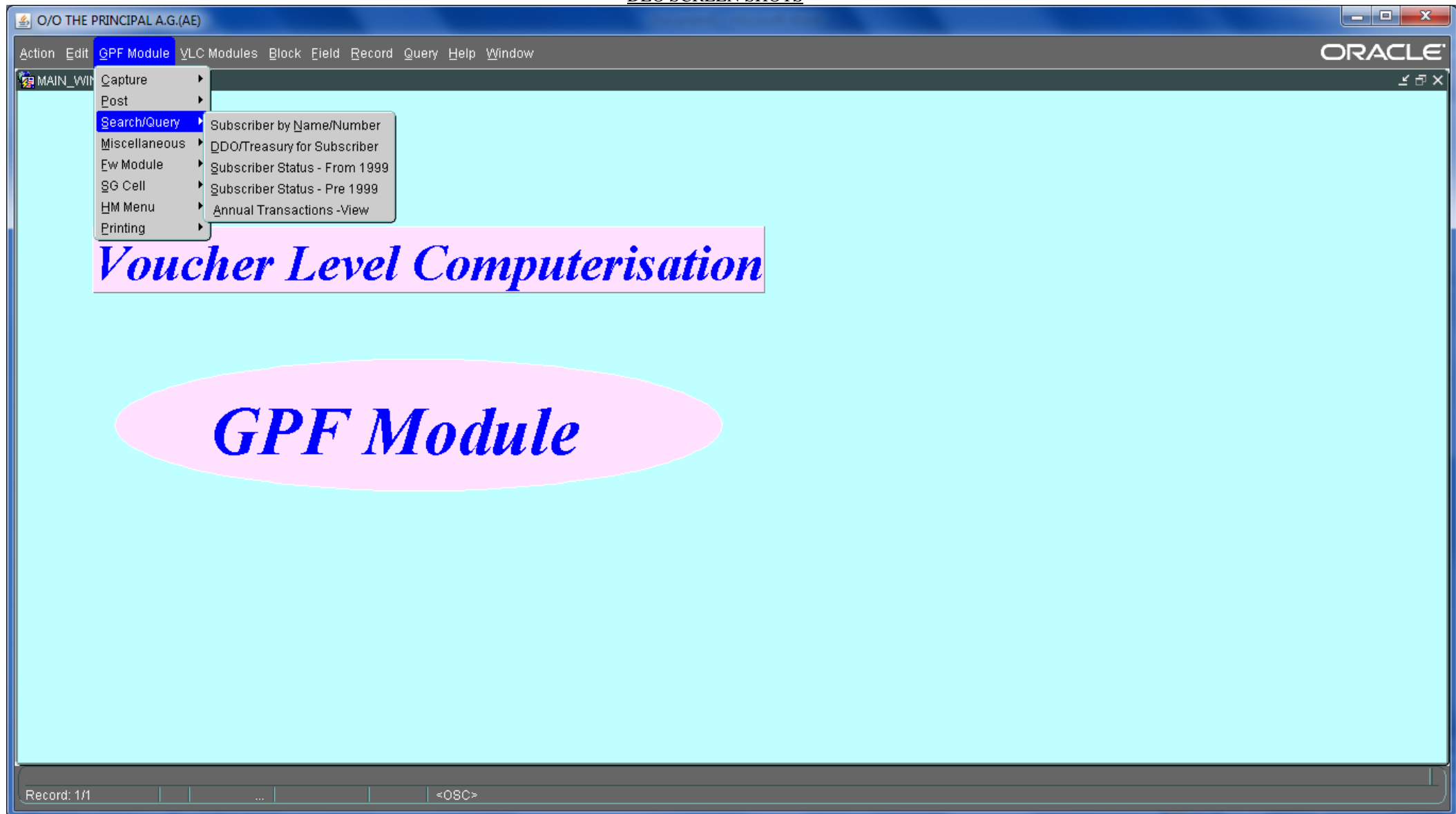
Sl.No.	Name of Subscriber	Account No.	Amount Rs.	Month of missing credit	Month of adjustment to P.F. suspense	Action taken to trace the amount (to be explained in detail)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

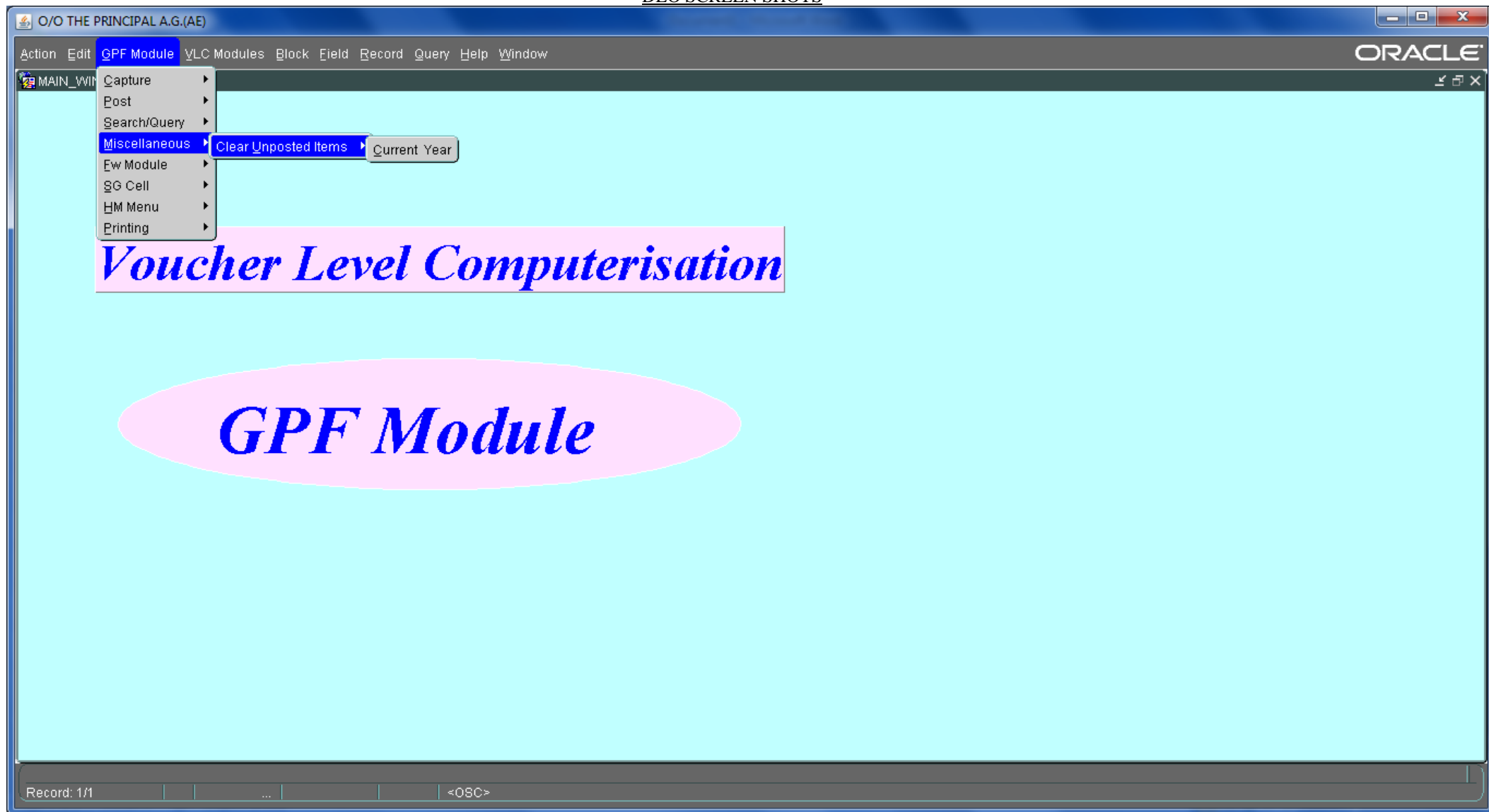
**II. CREDITS**

Sl.No.	Name of Subscriber	Account No.	Amount Rs.	Month of missing debit	Month of adjustment under P F Suspense	Action taken to trace the amount (to be explained in detail)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

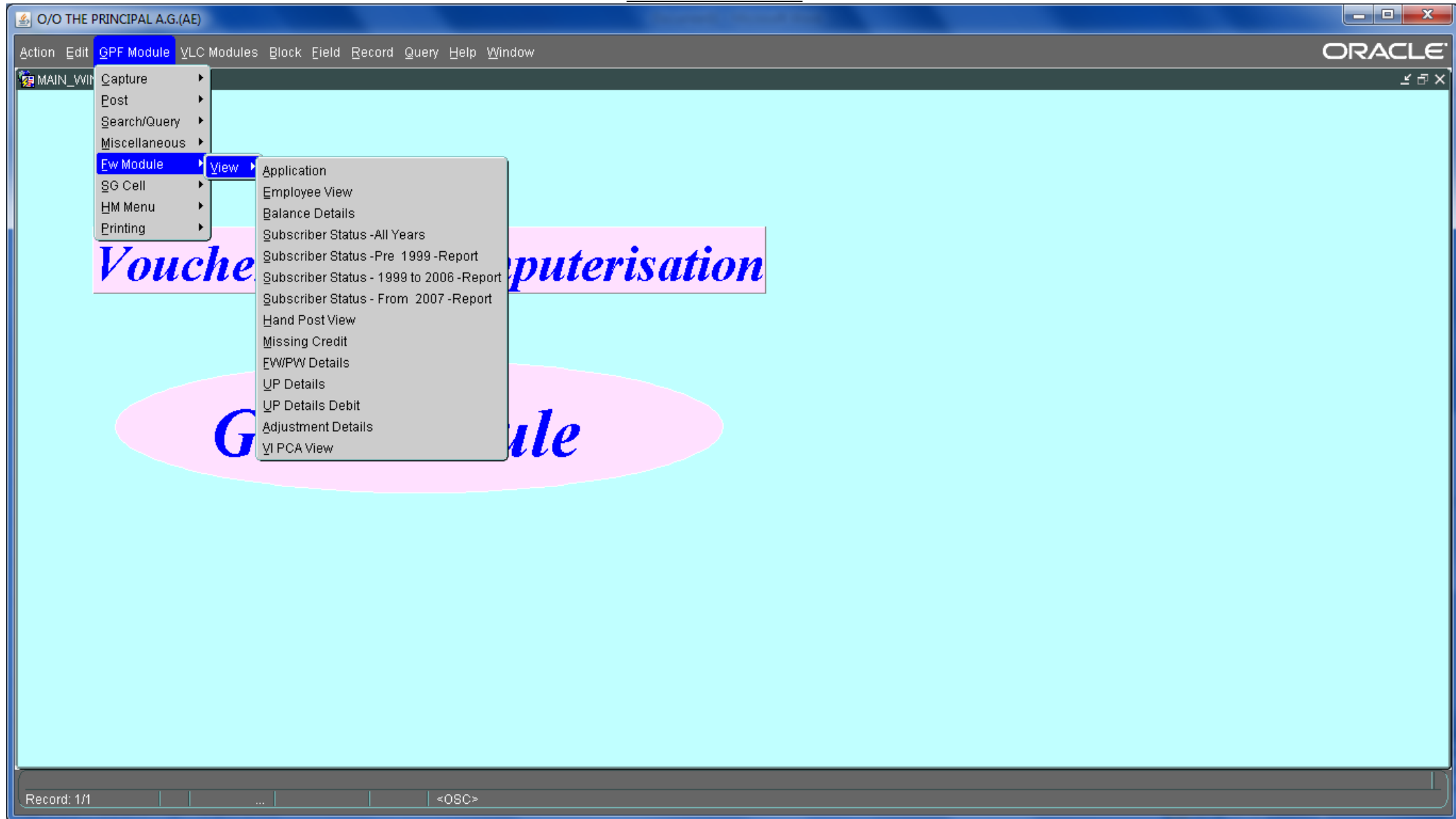


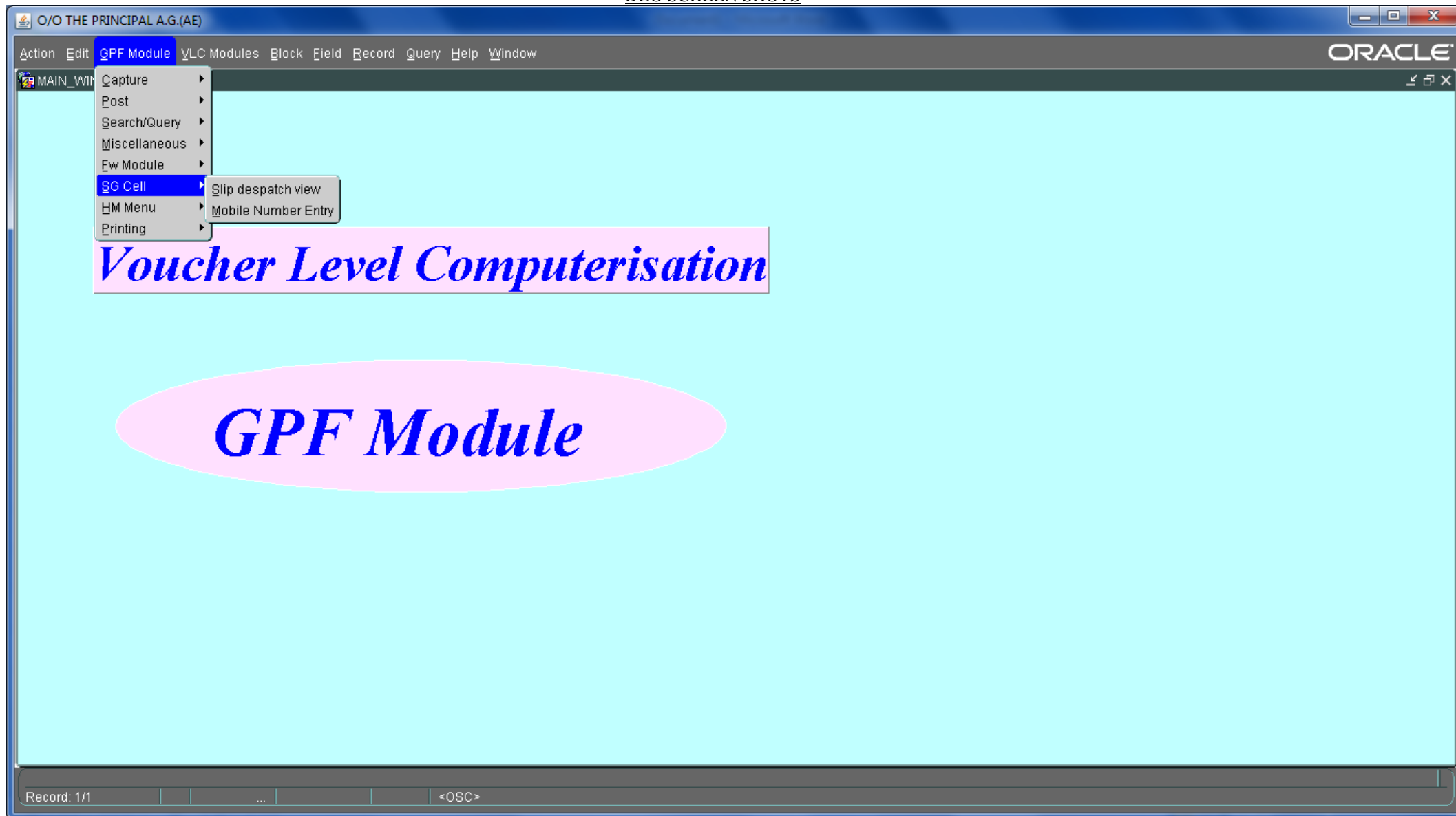


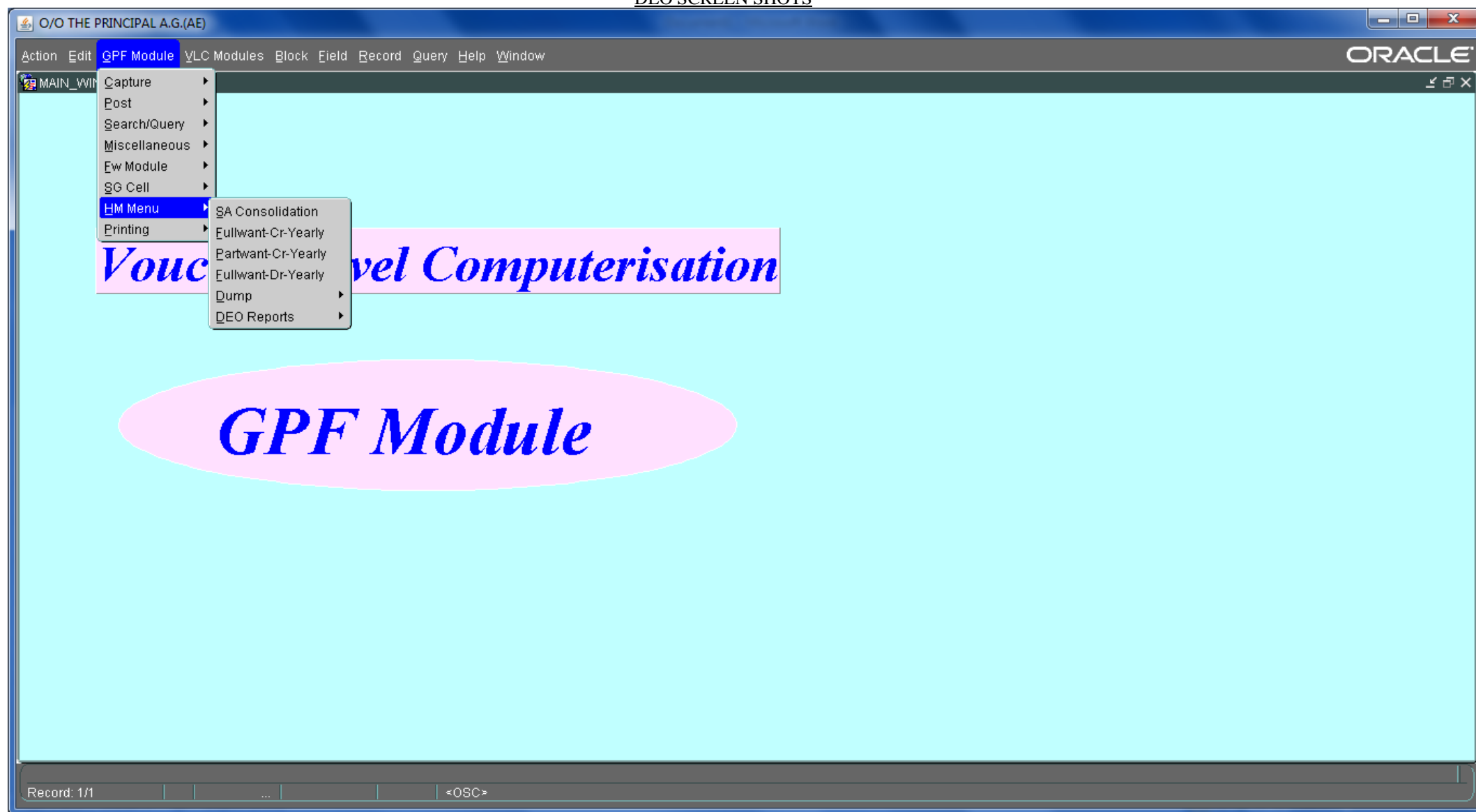


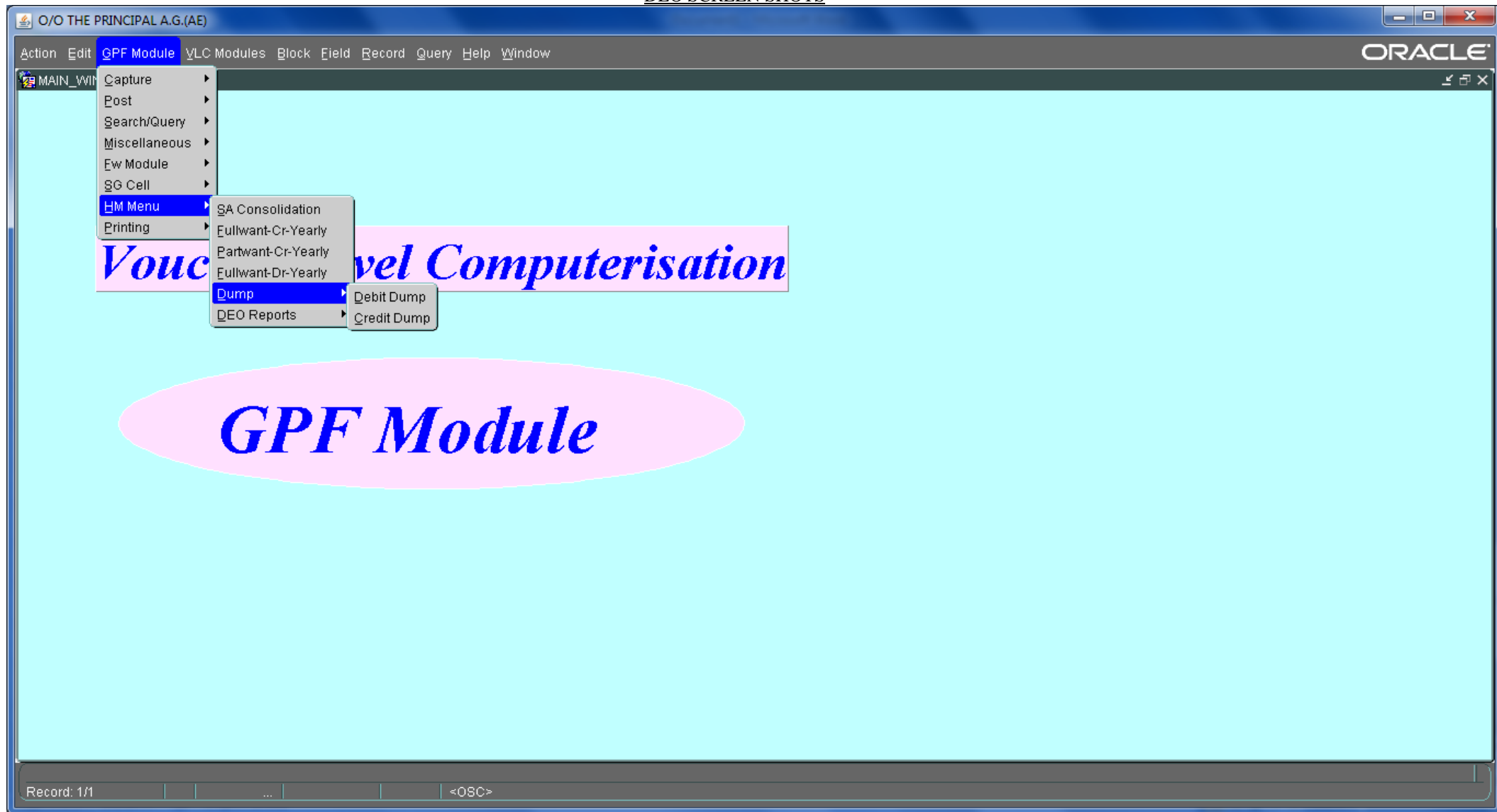


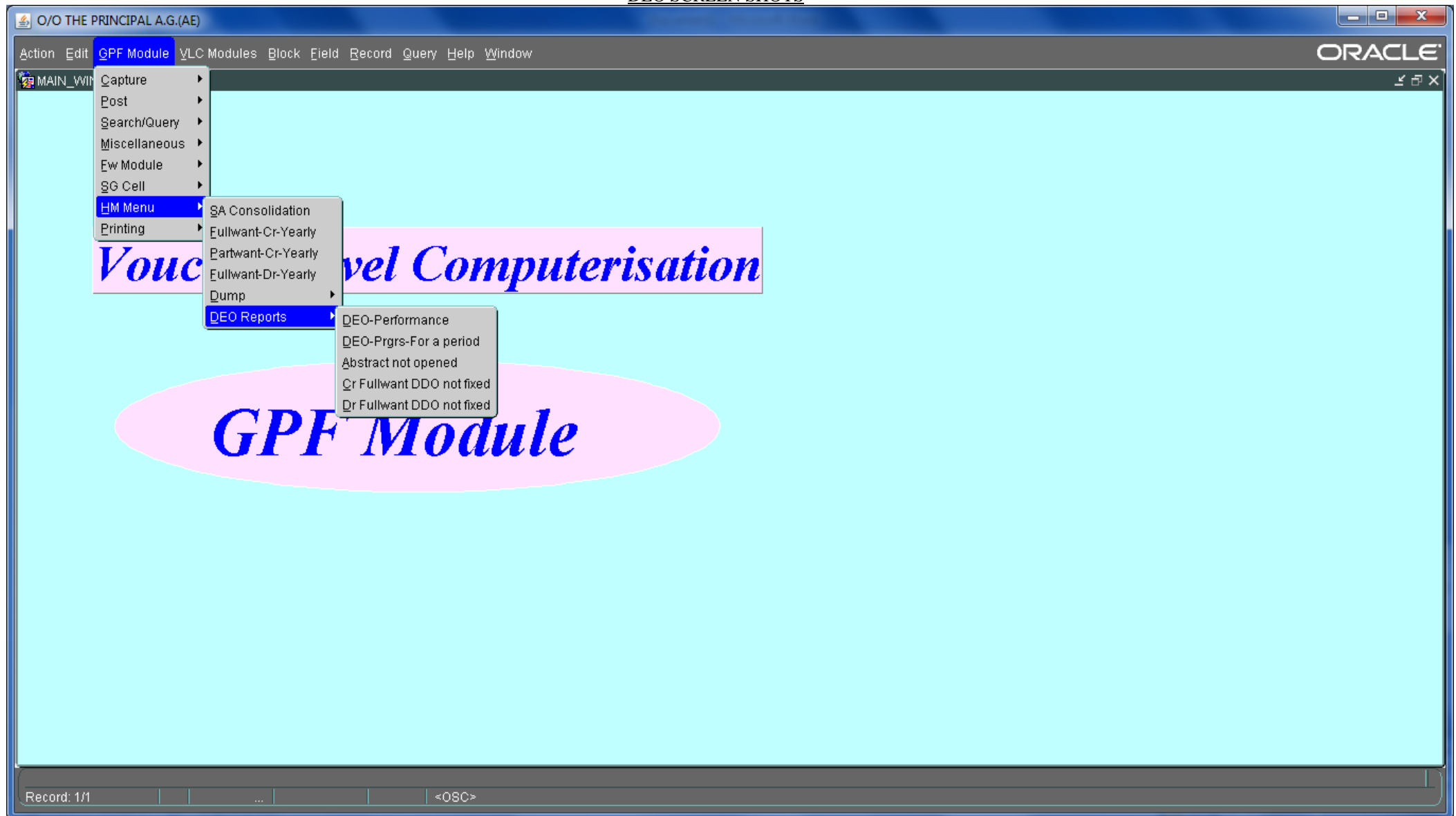
ANNEXURE 12.6.1  
DEO SCREEN SHOTS



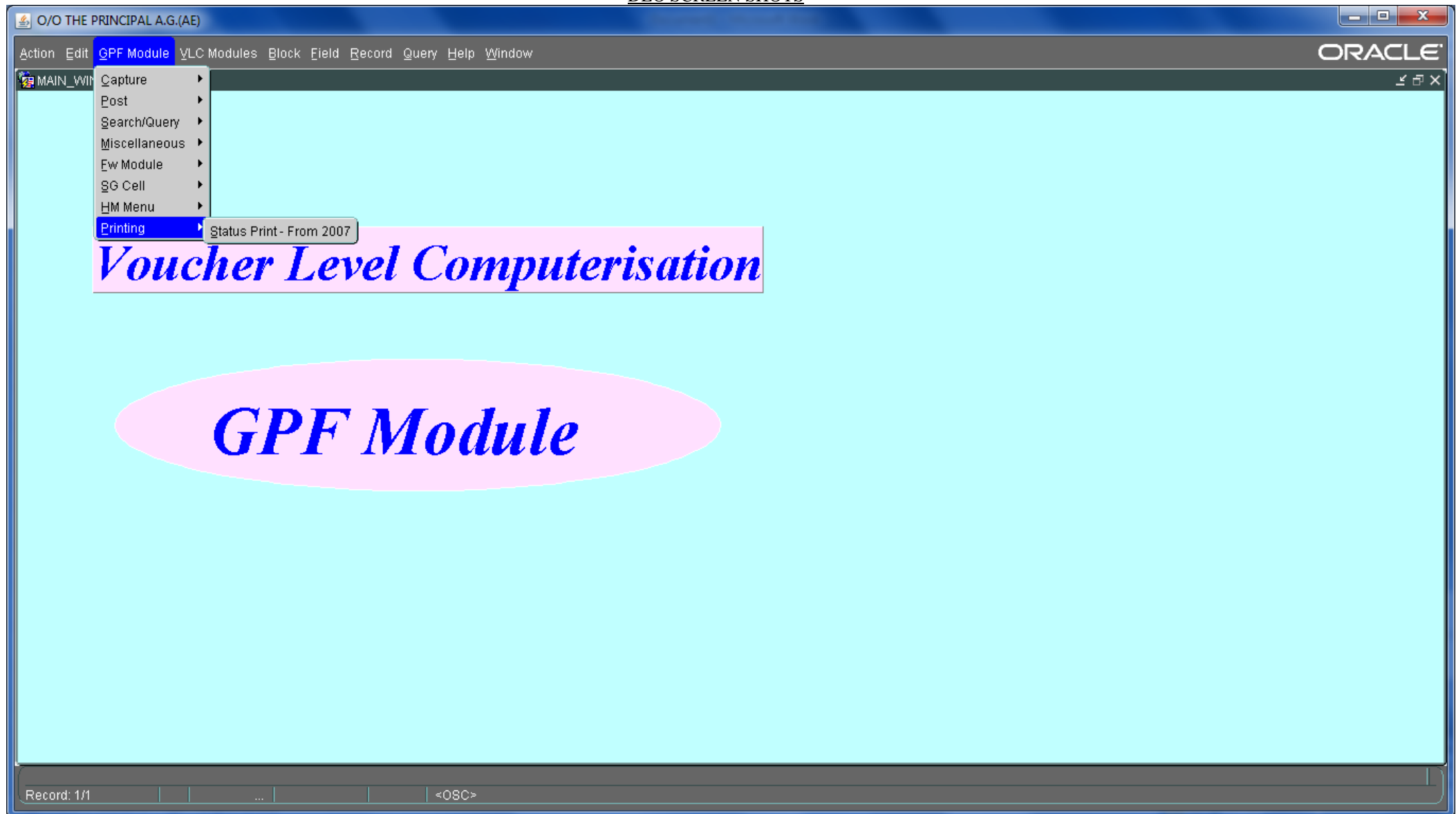


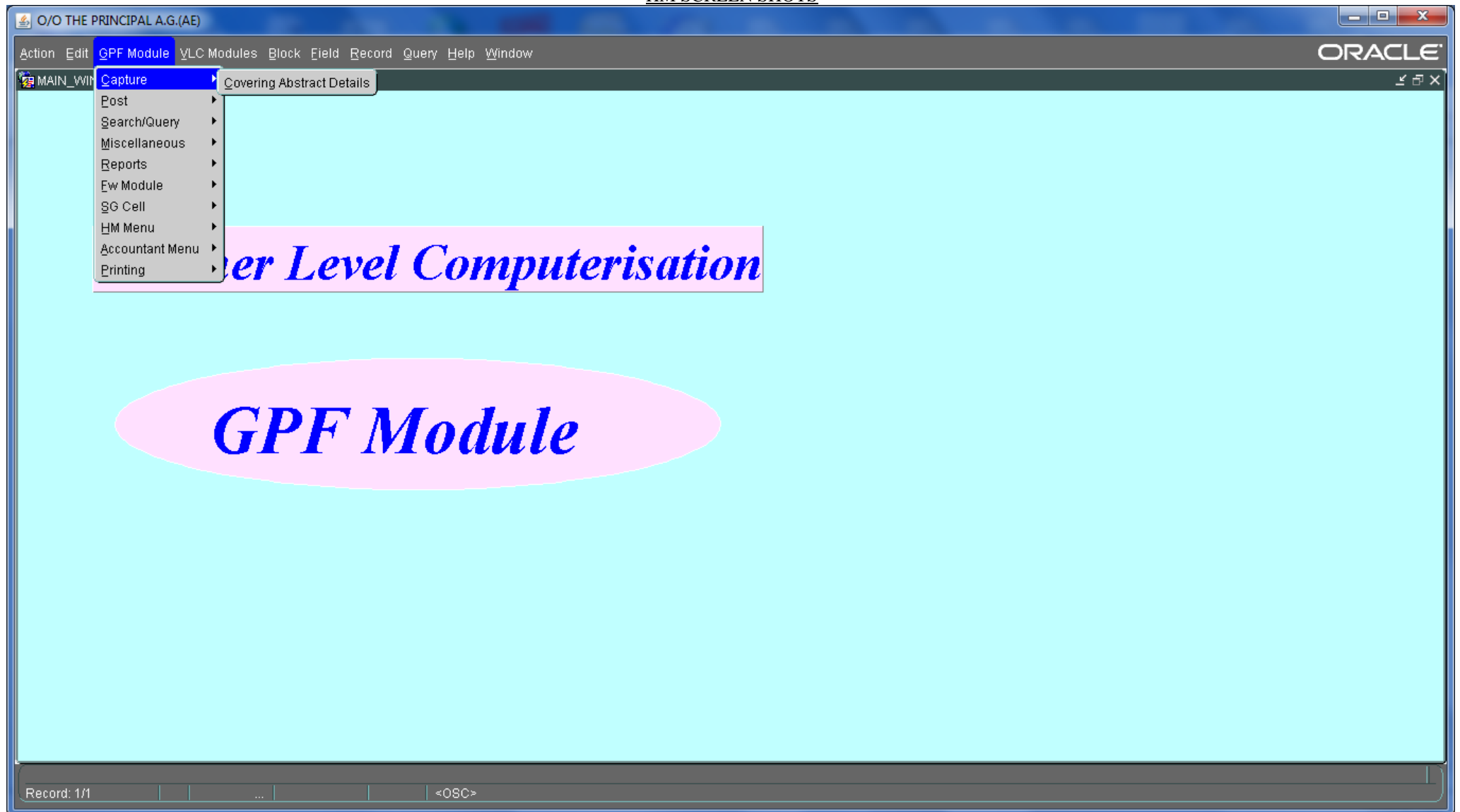


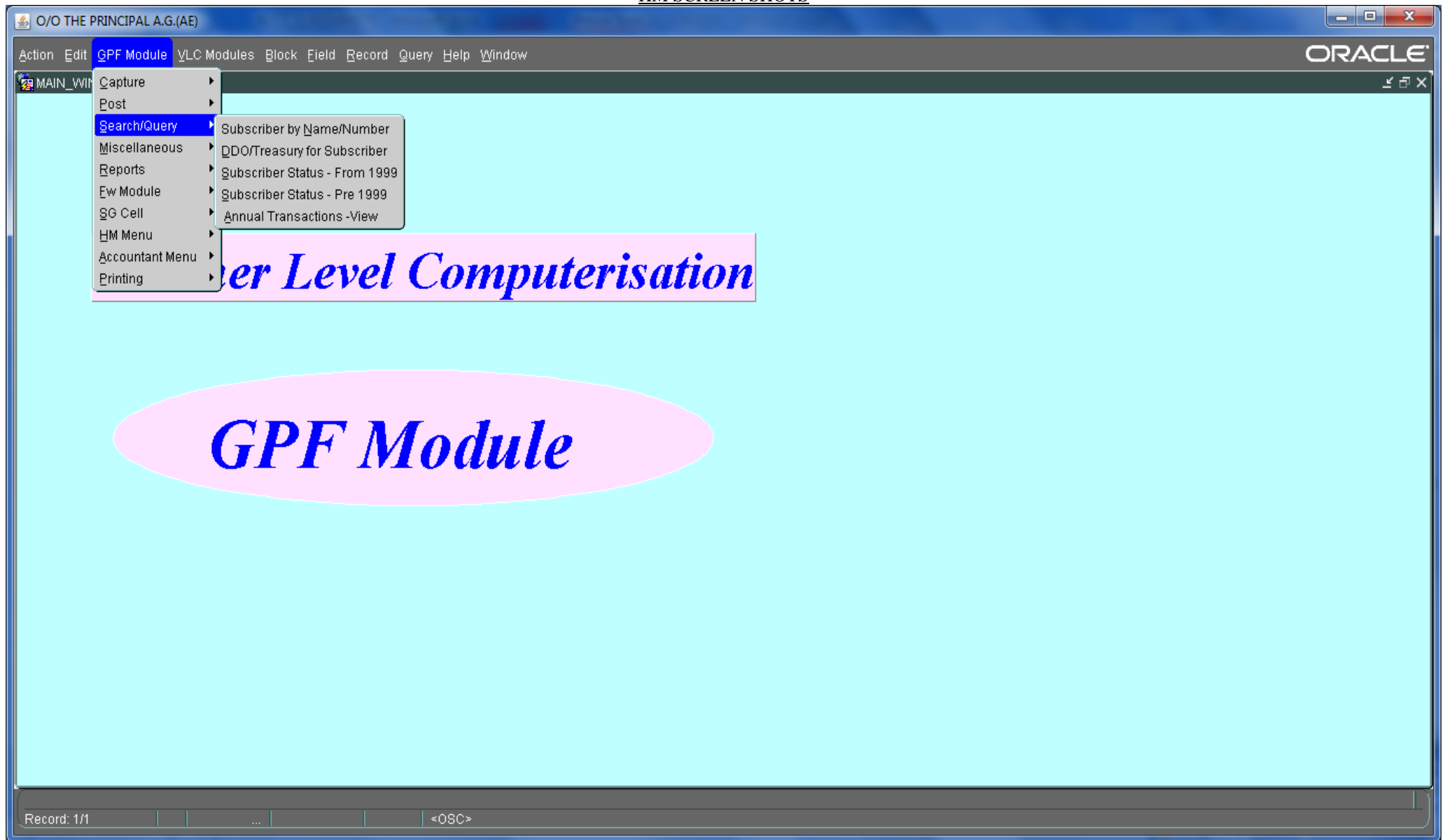


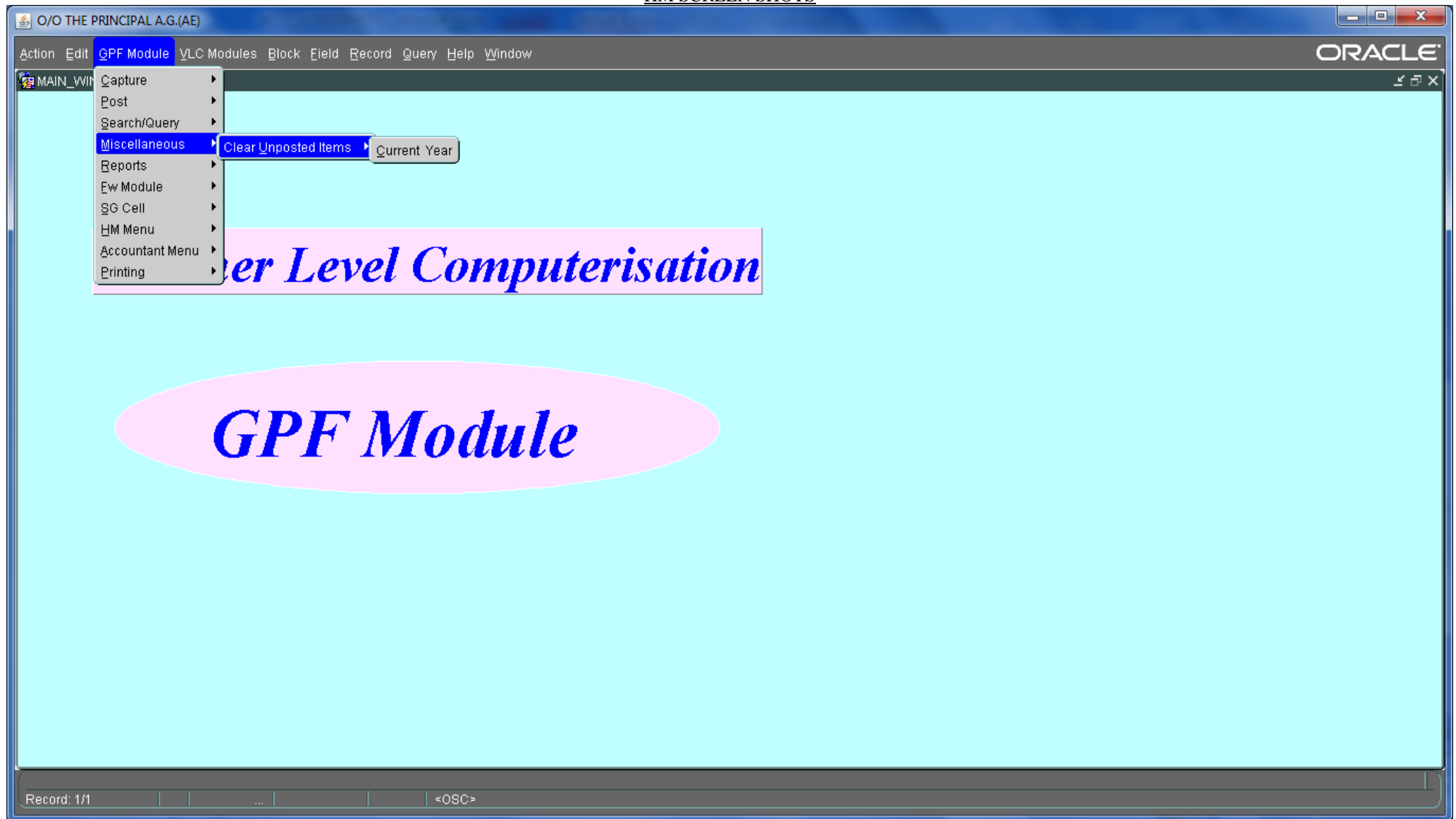


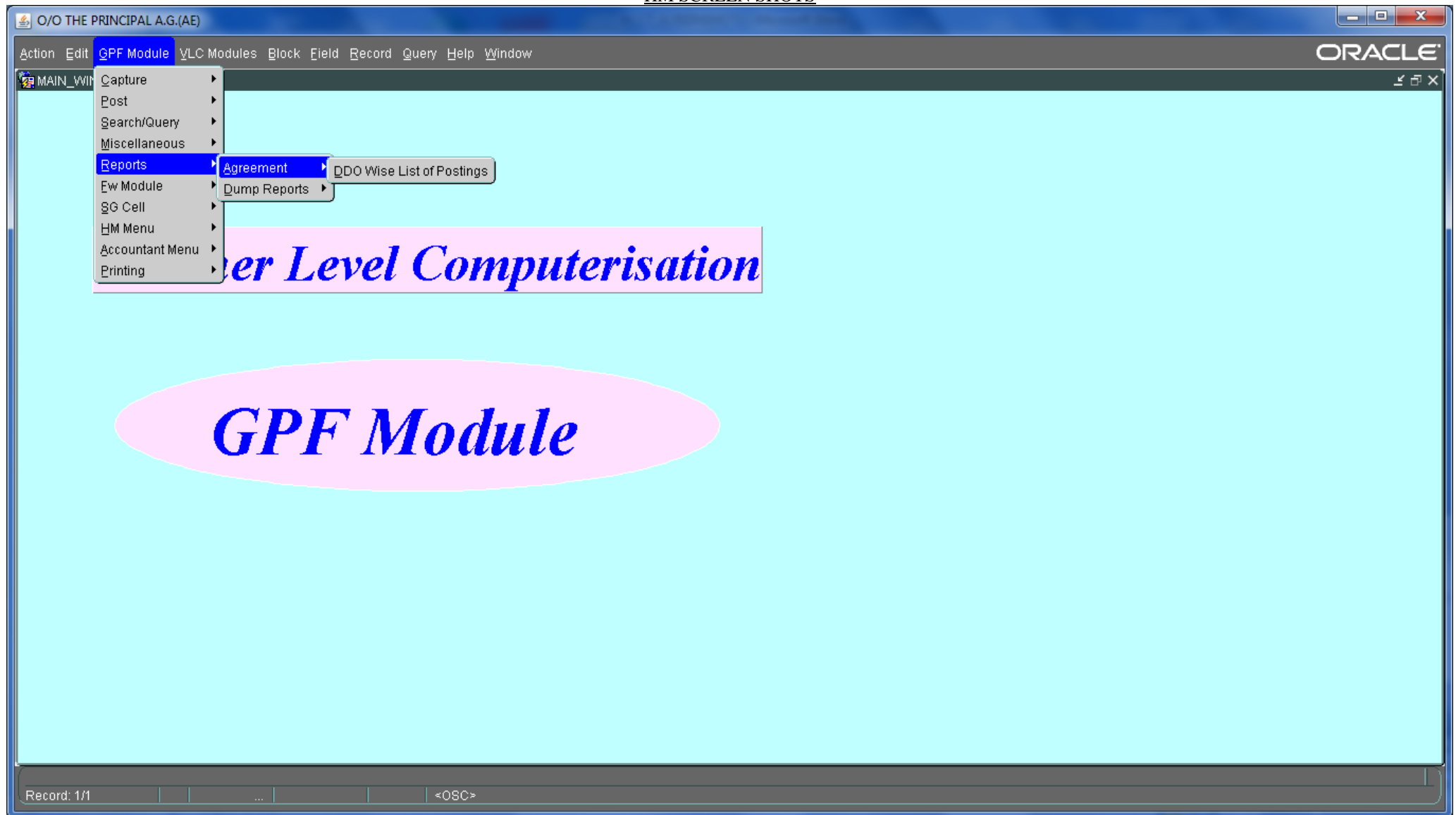


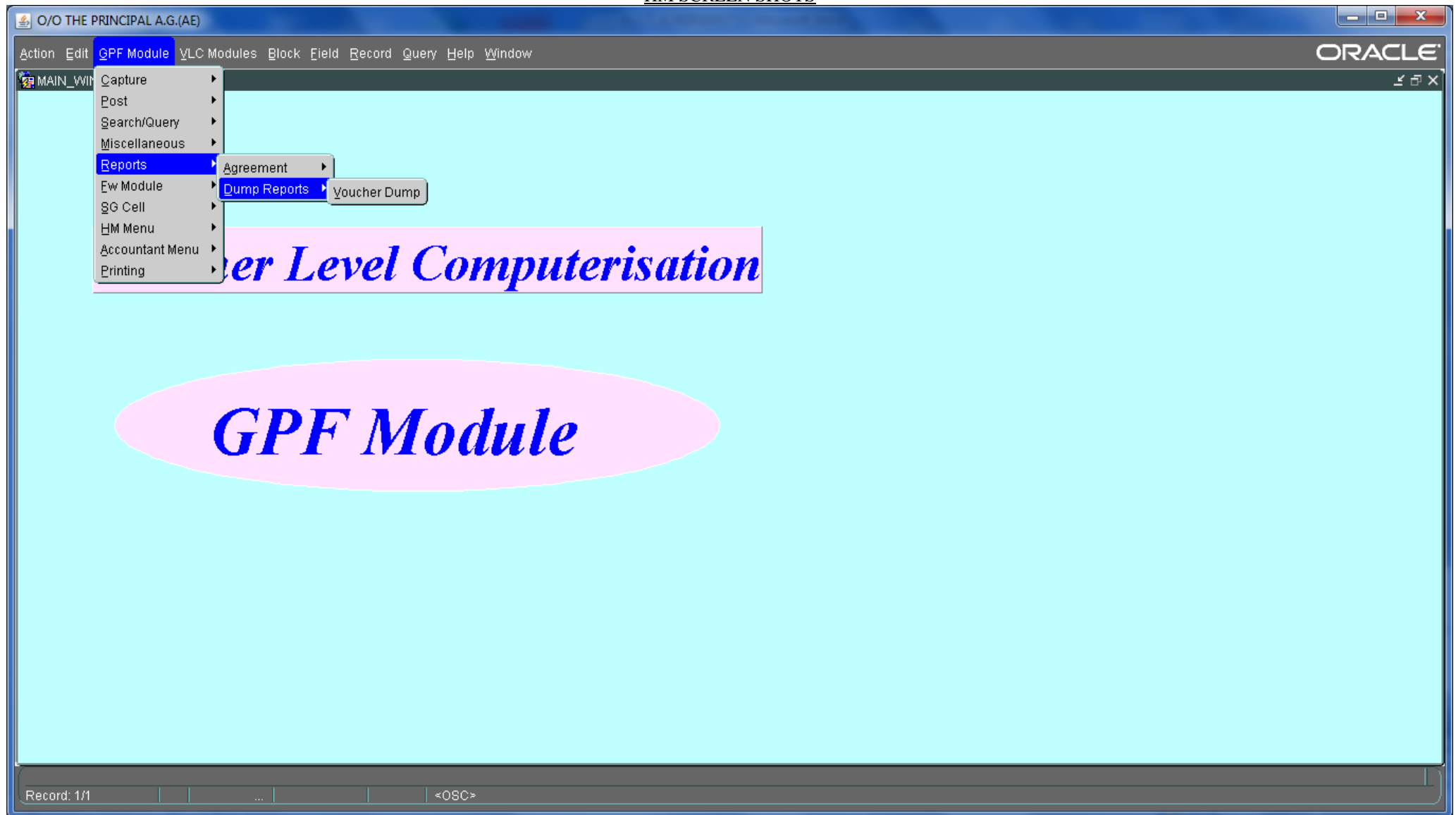






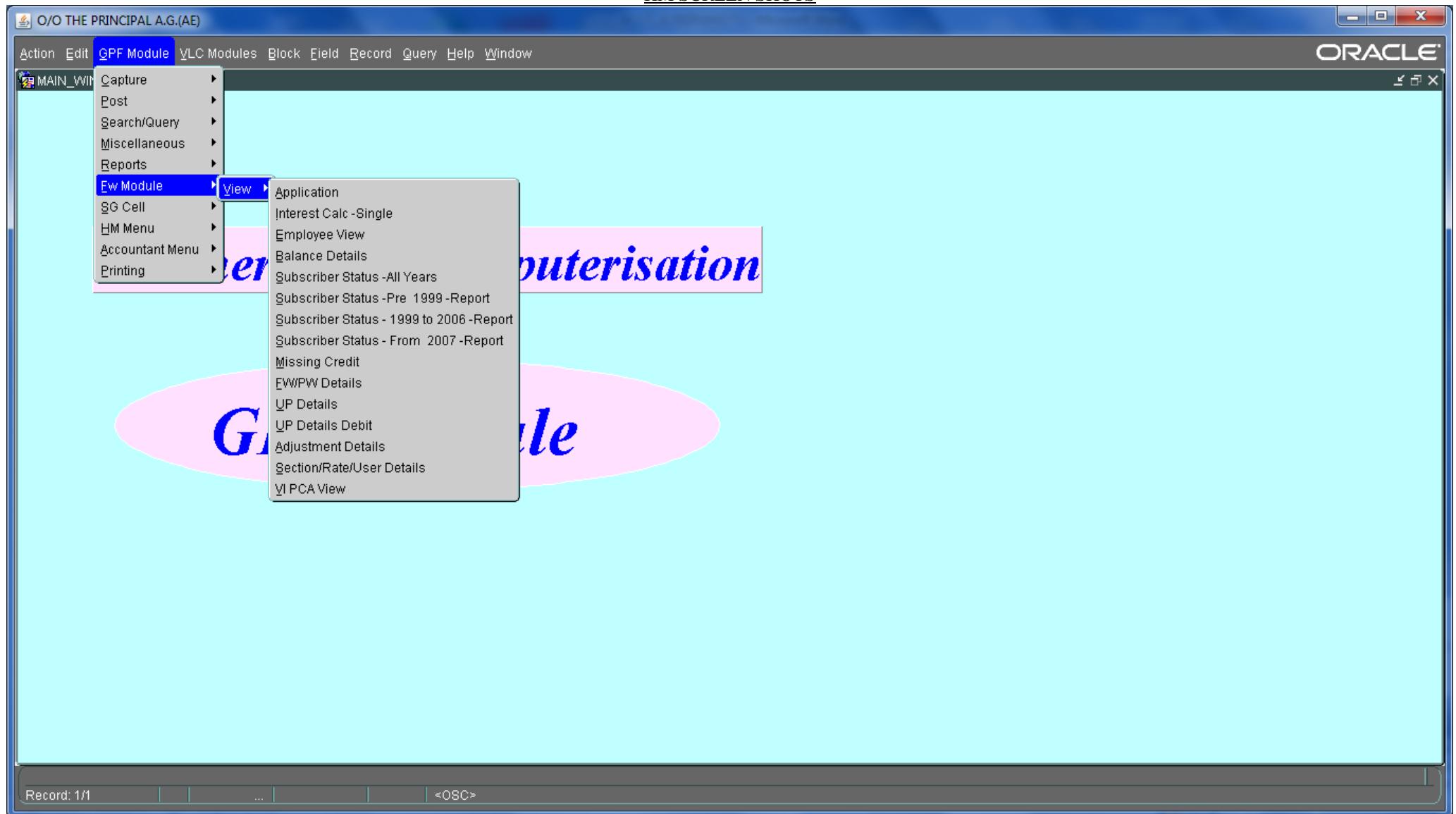


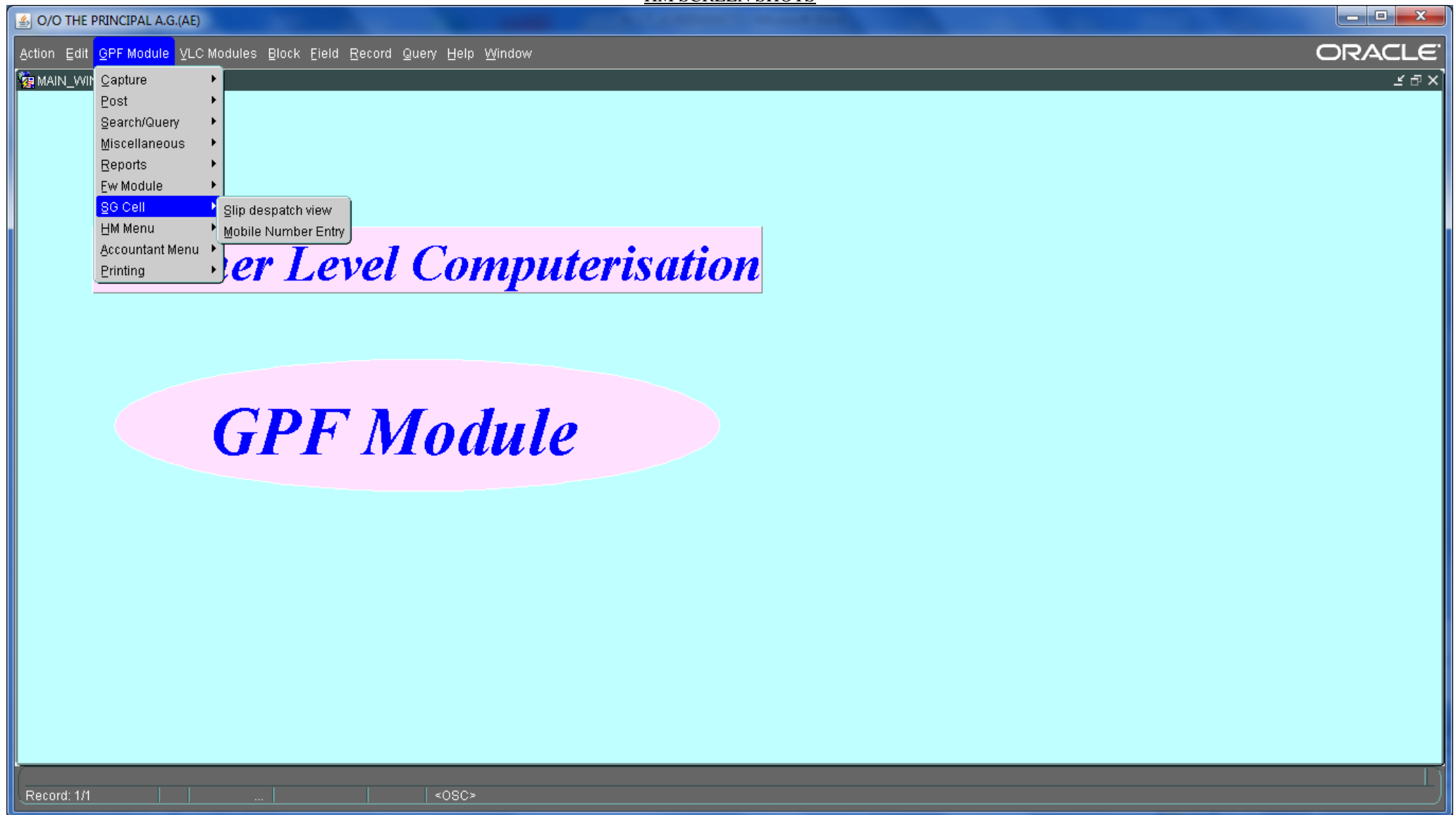




ANNEXURE 12.6.2

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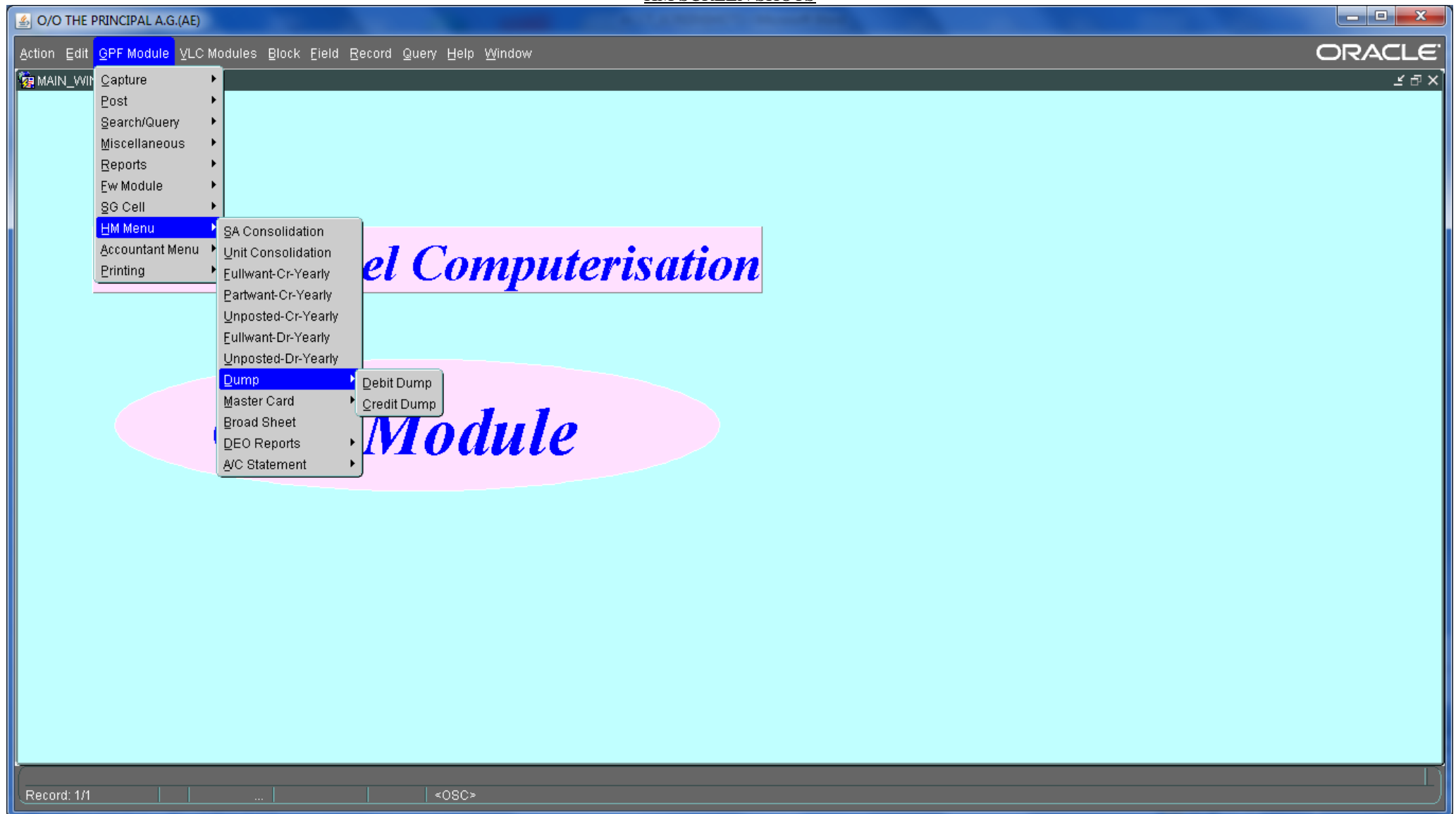






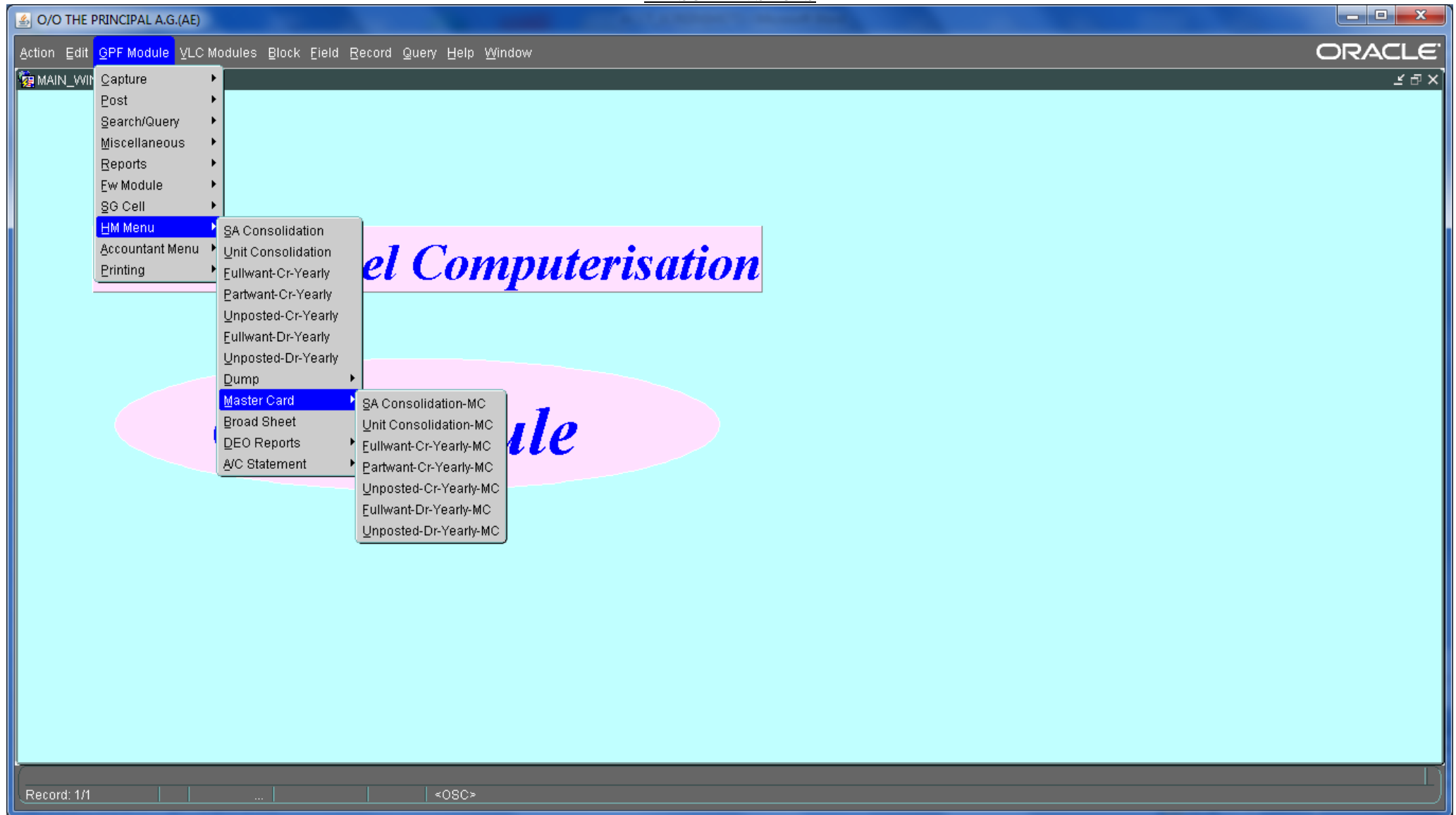
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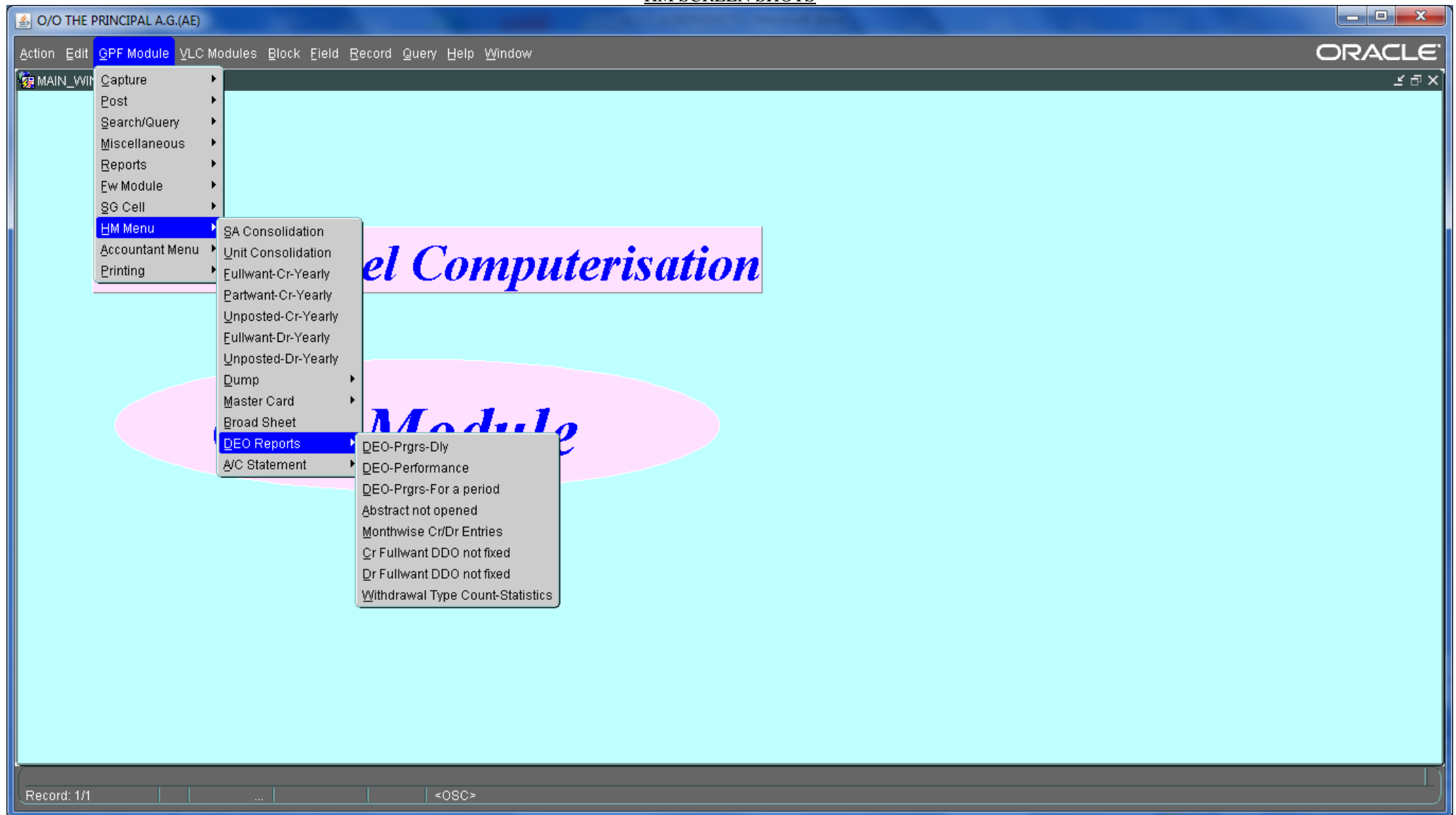


ANNEXURE 12.6.2

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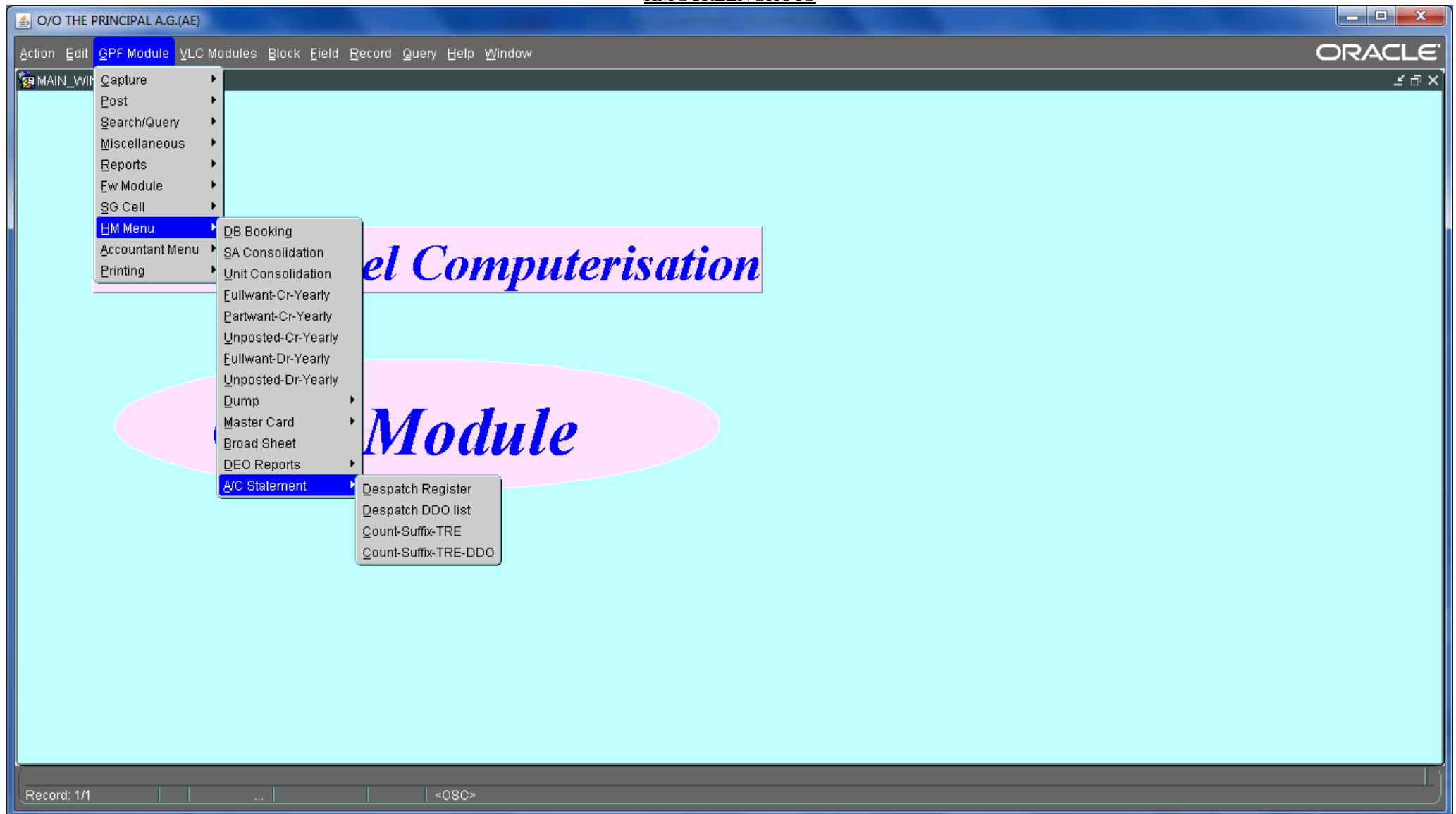


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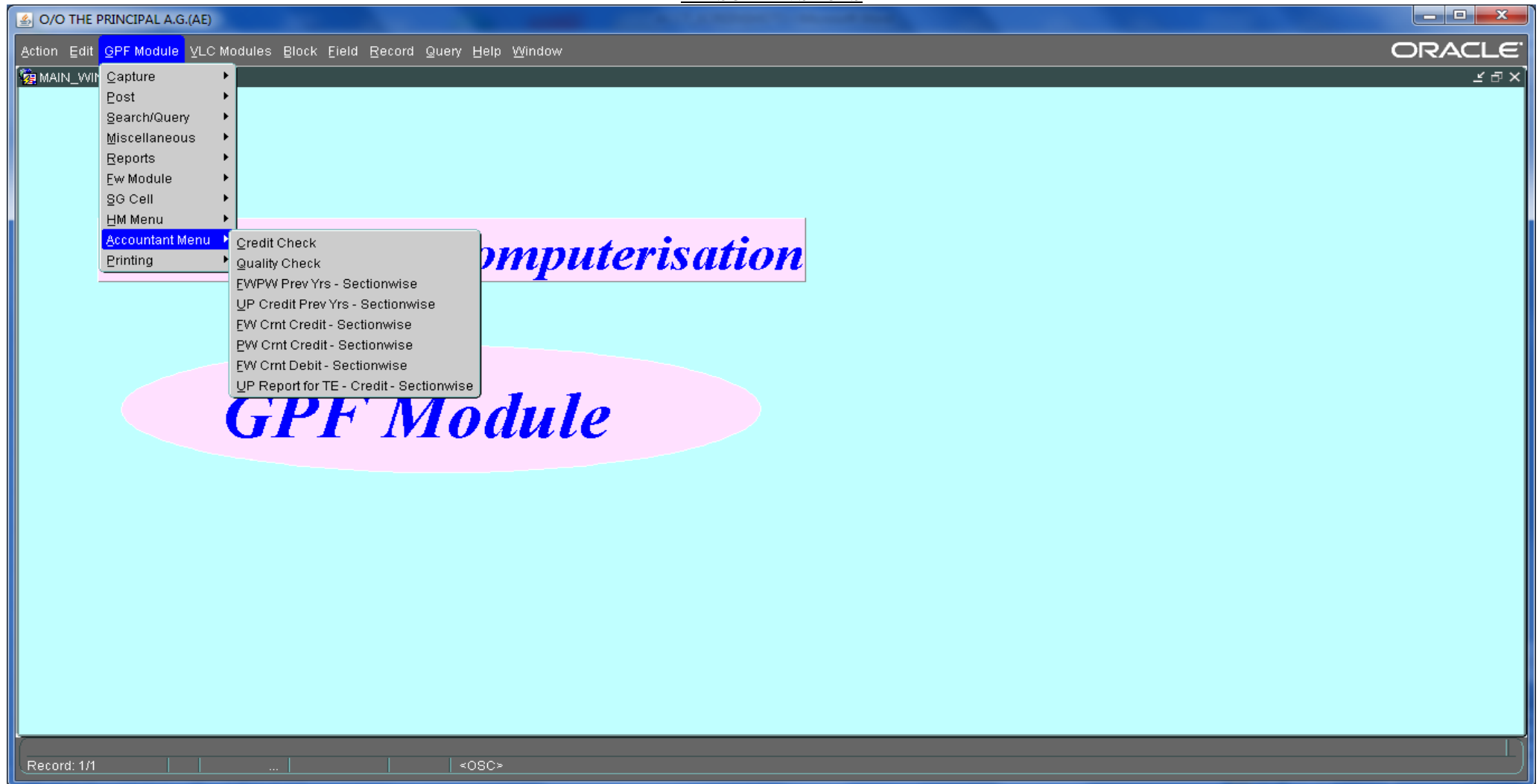
ANNEXURE 12.6.2

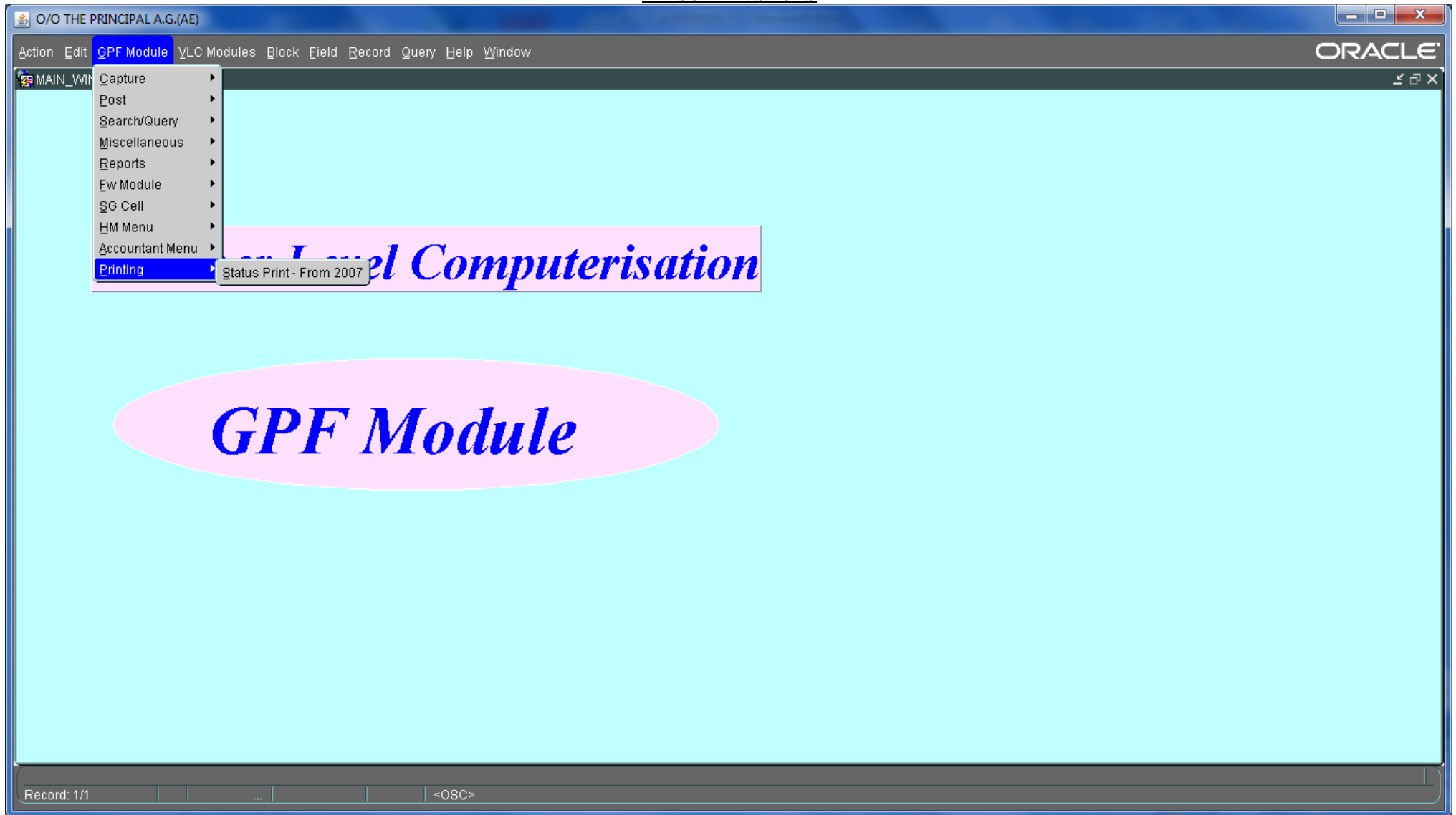
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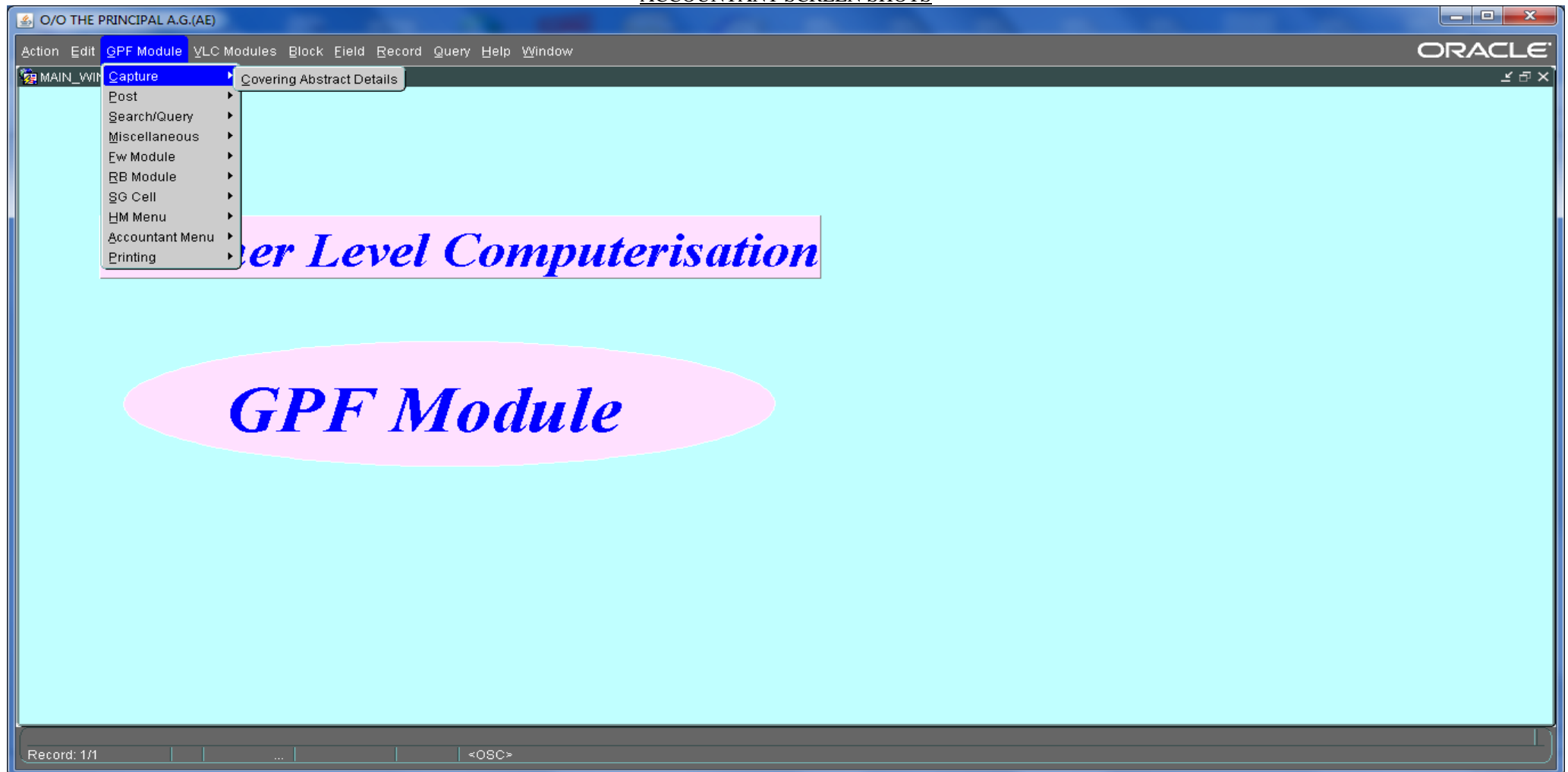
ANNEXURE 12.6.2

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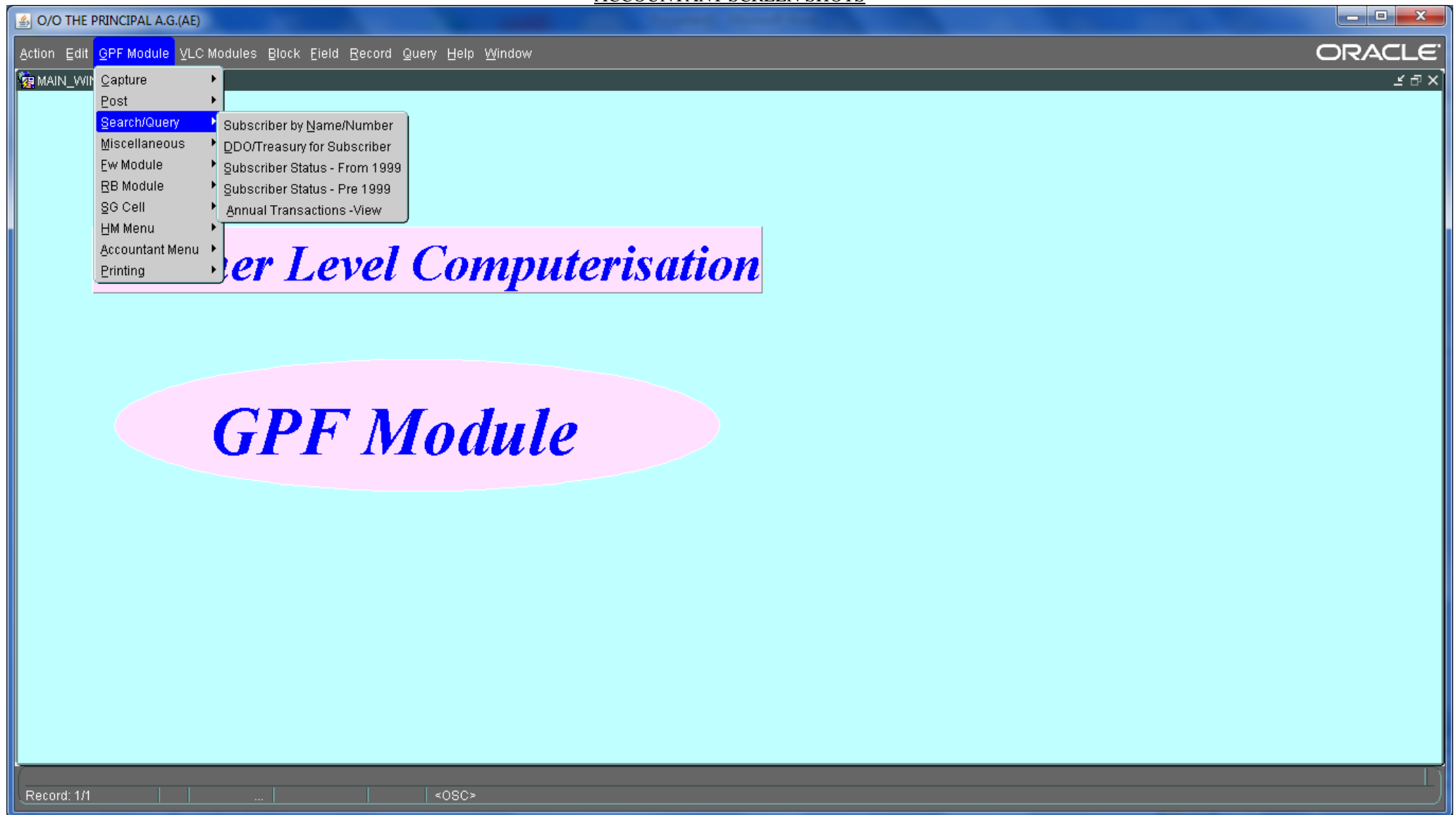




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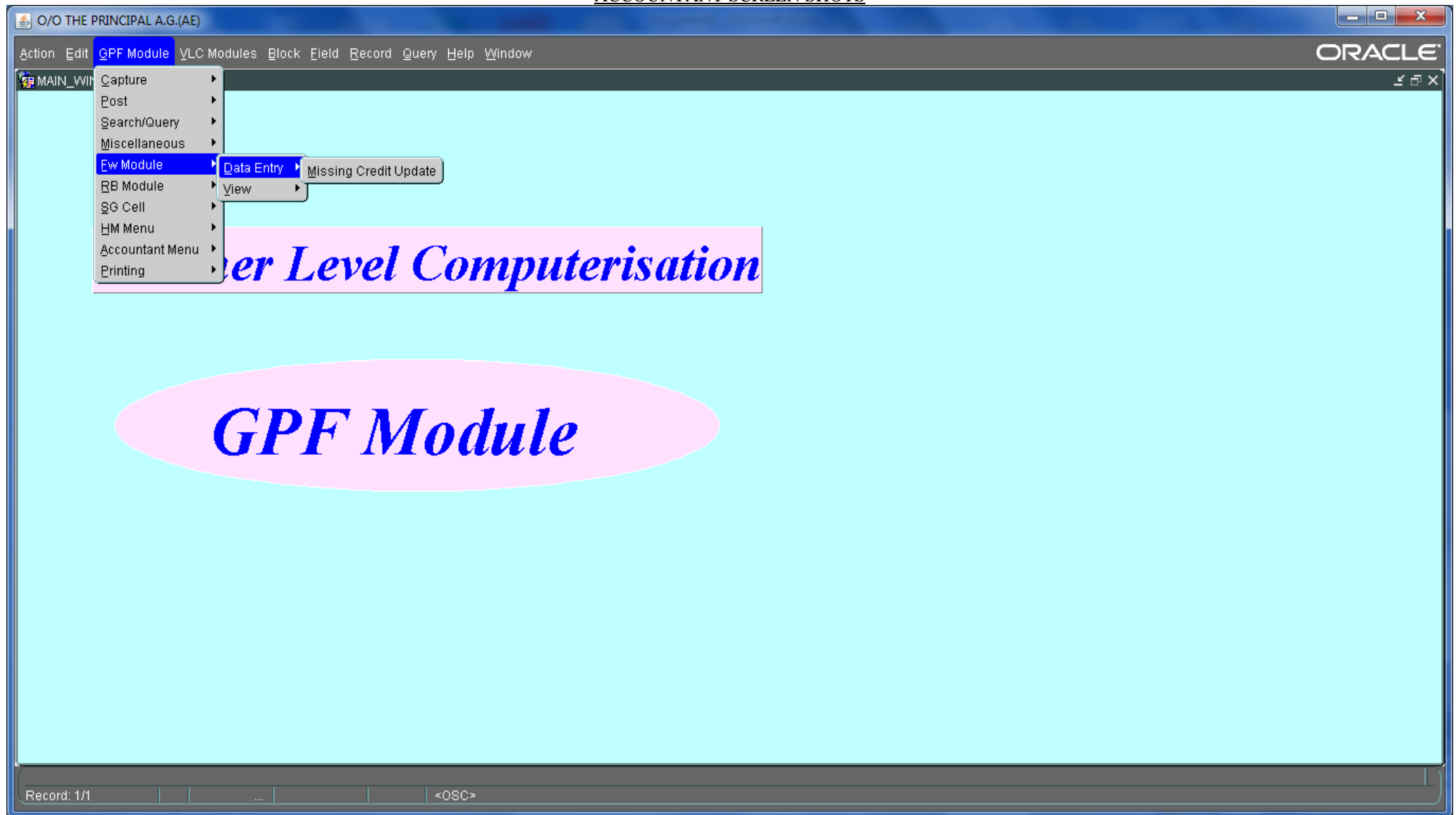


## ACCOUNTANT SCREEN SHOTS



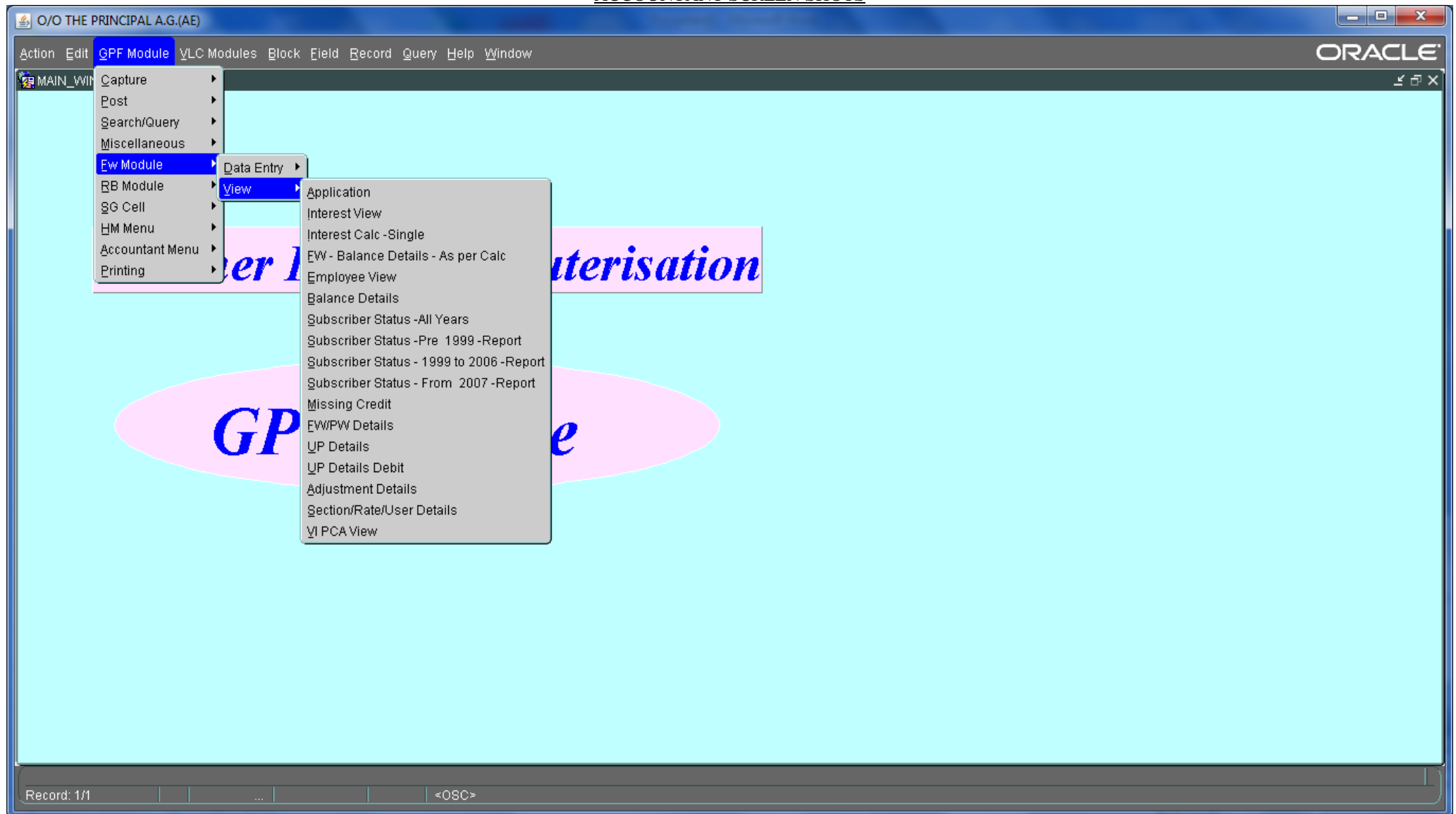


## ACCOUNTANT SCREEN SHOTS

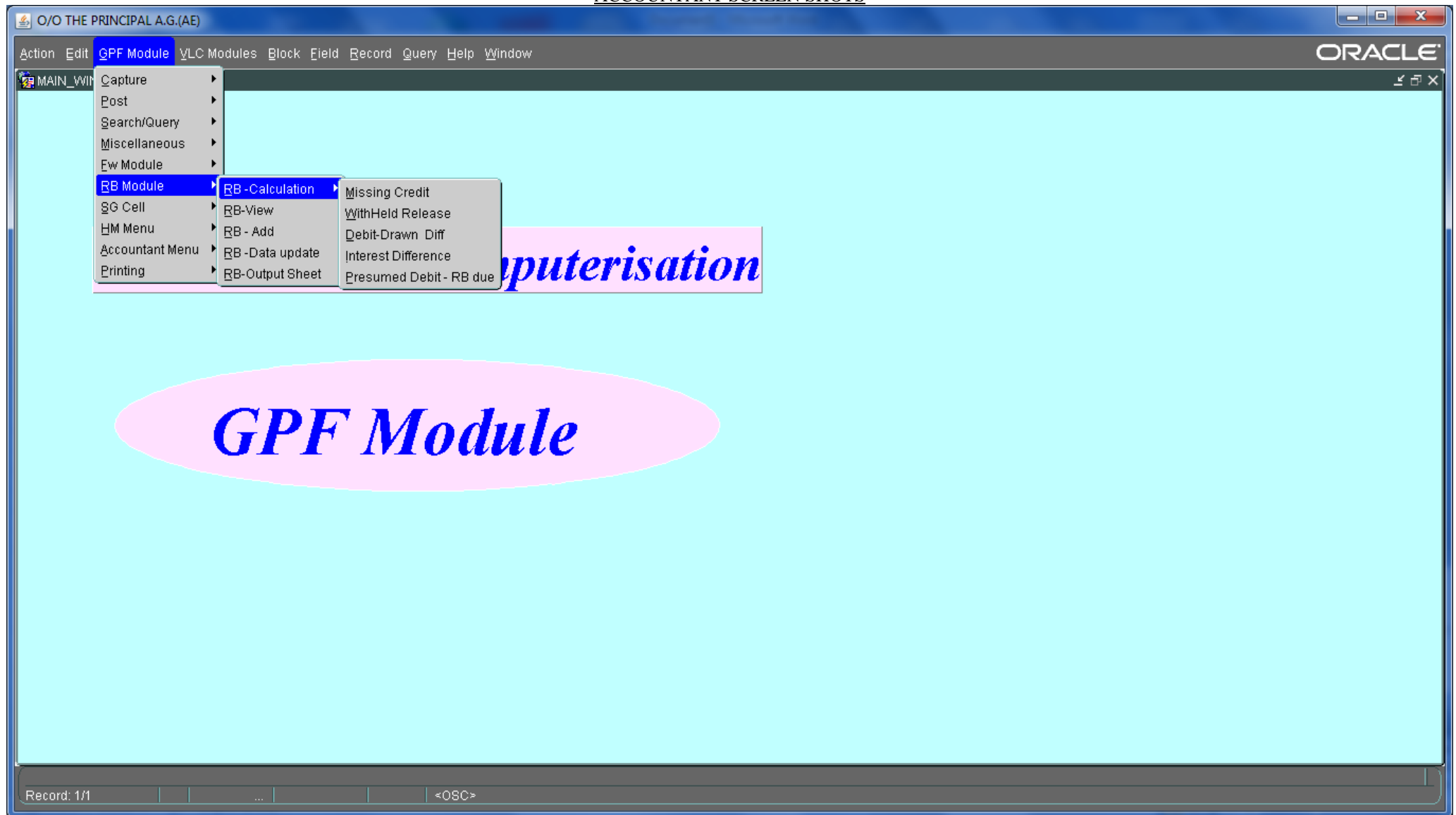


ANNEXURE 12.6.3

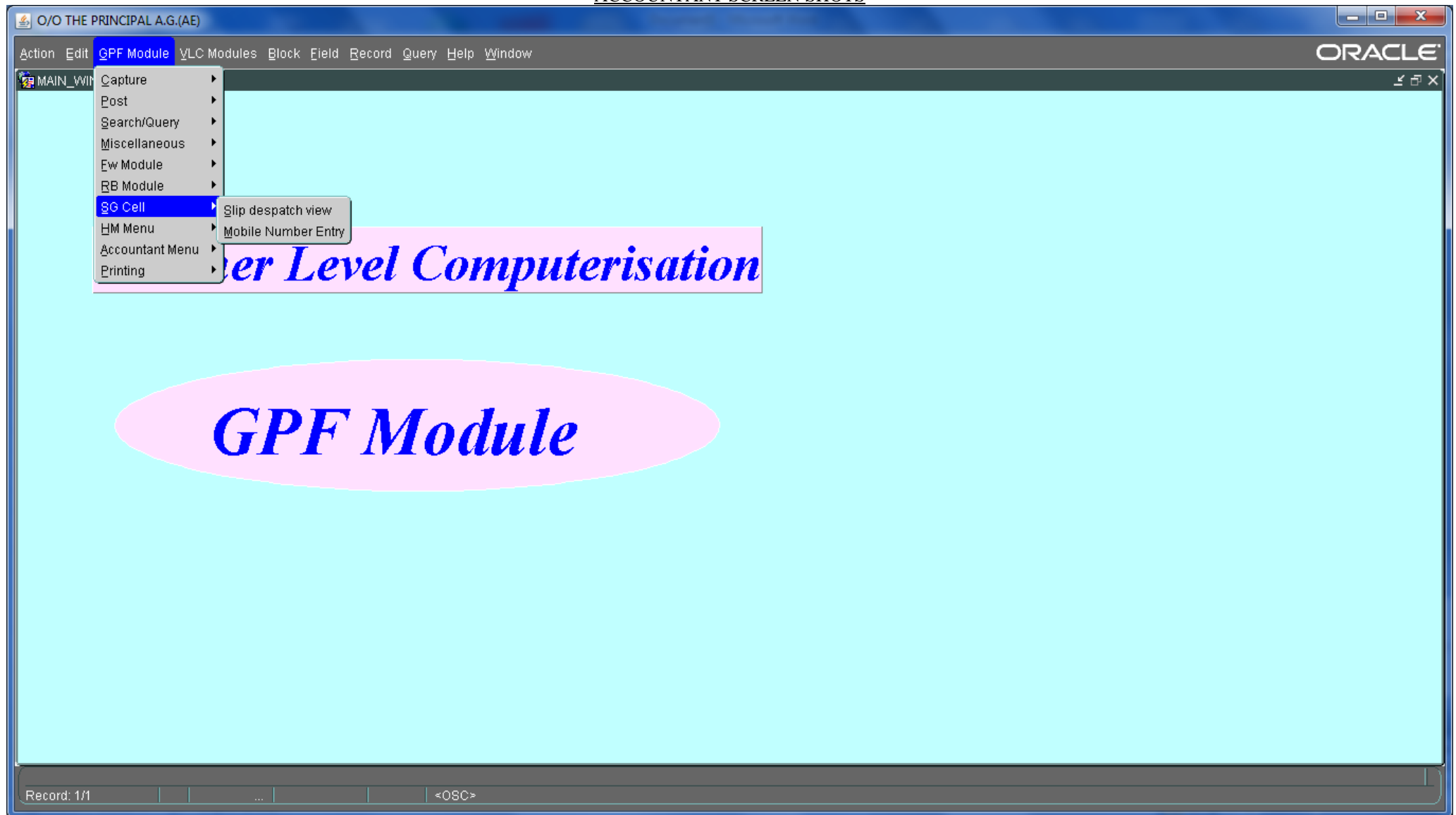
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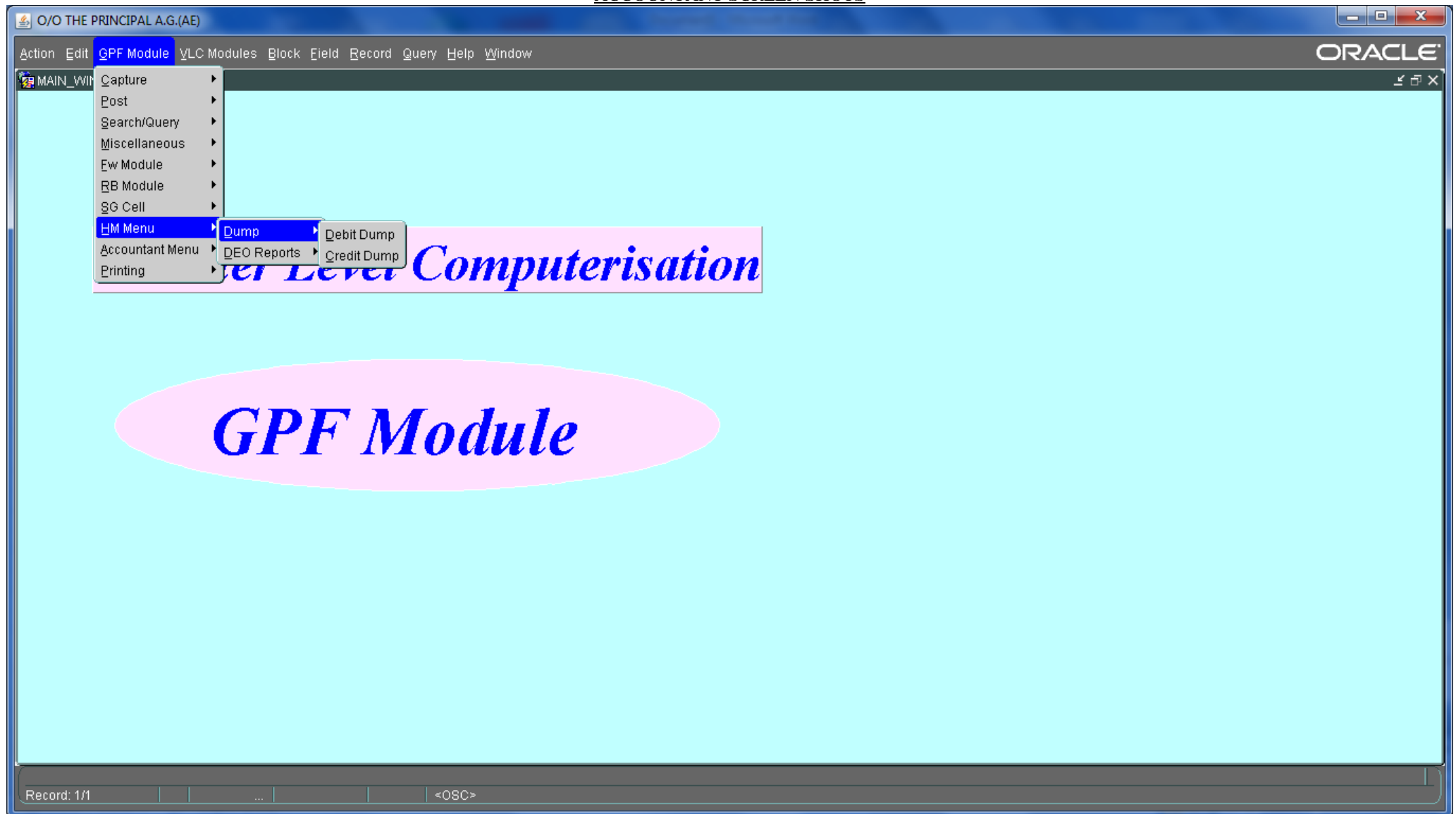
## ACCOUNTANT SCREEN SHOTS



ACCOUNTANT SCREEN SHOTS

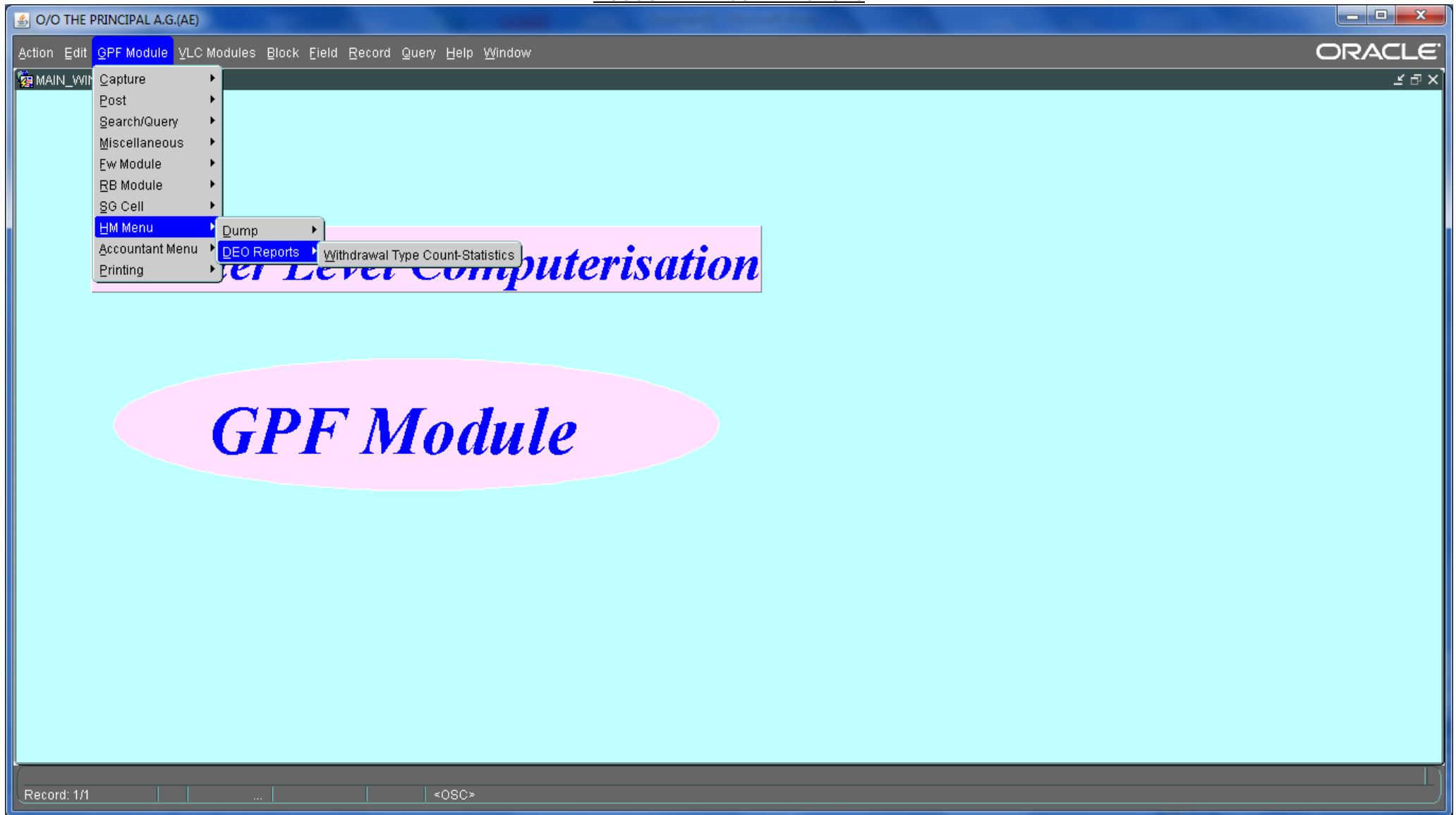


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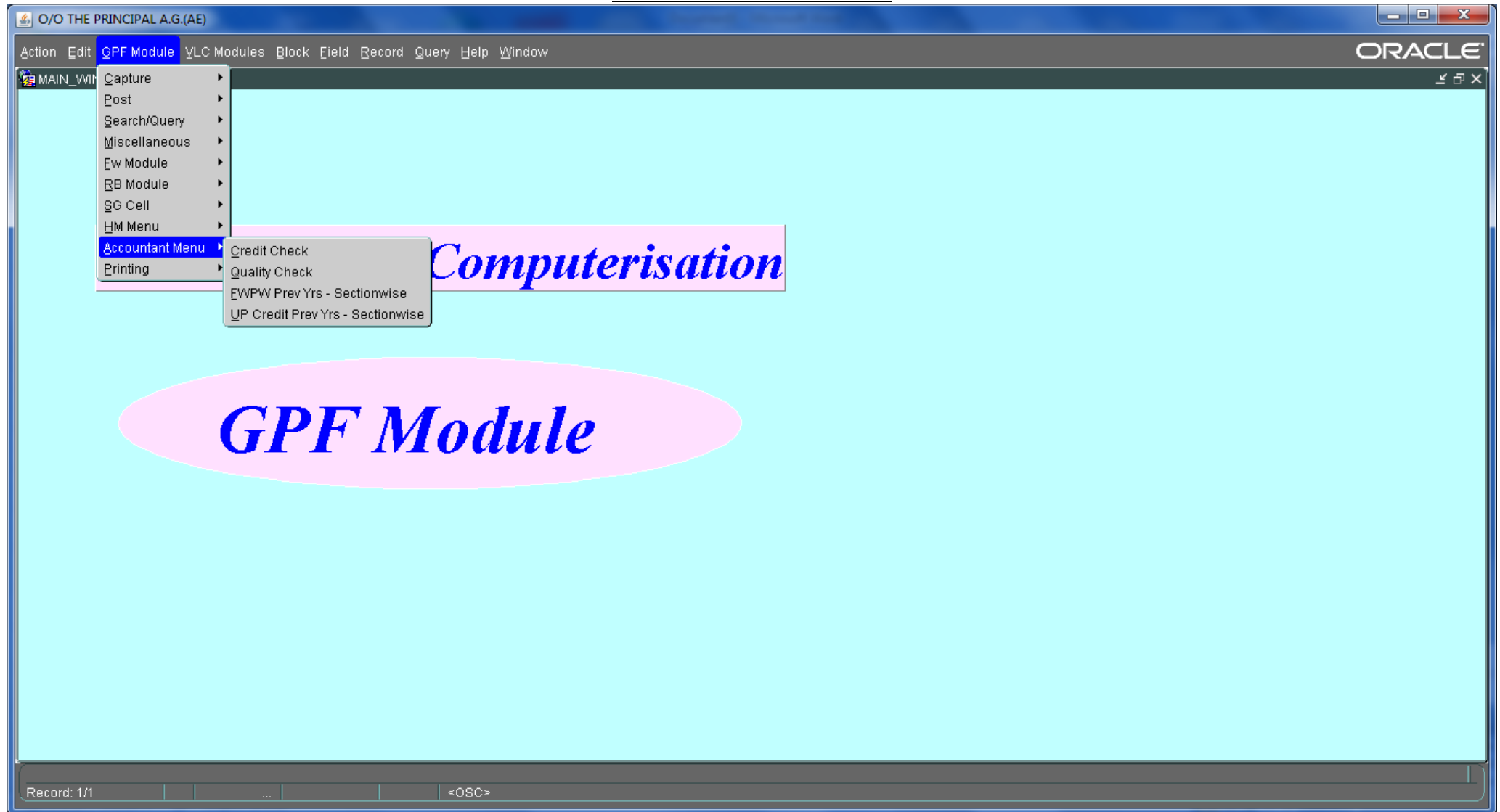


ANNEXURE 12.6.3

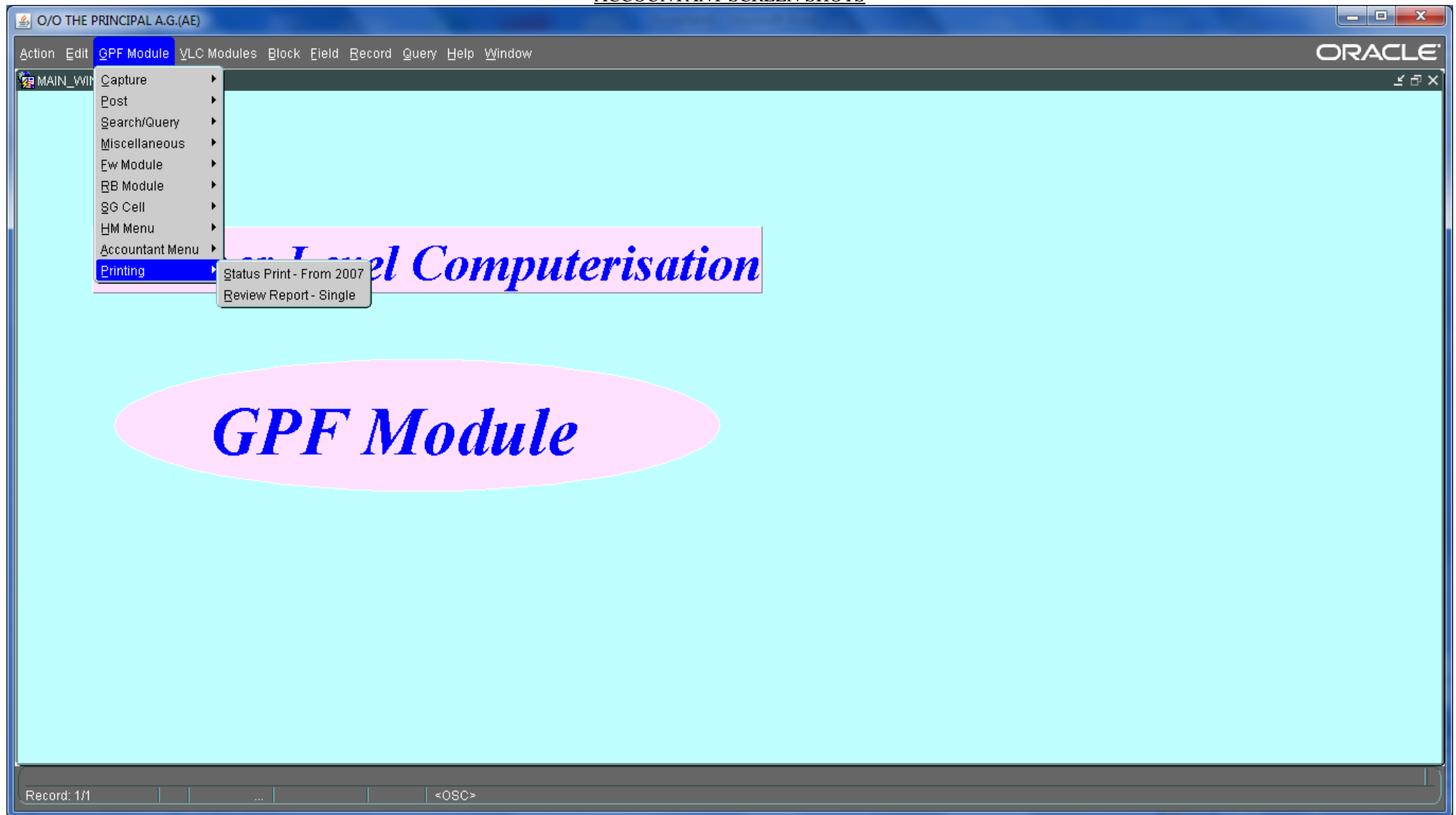
ACCOUNTANT SCREEN SHOTS



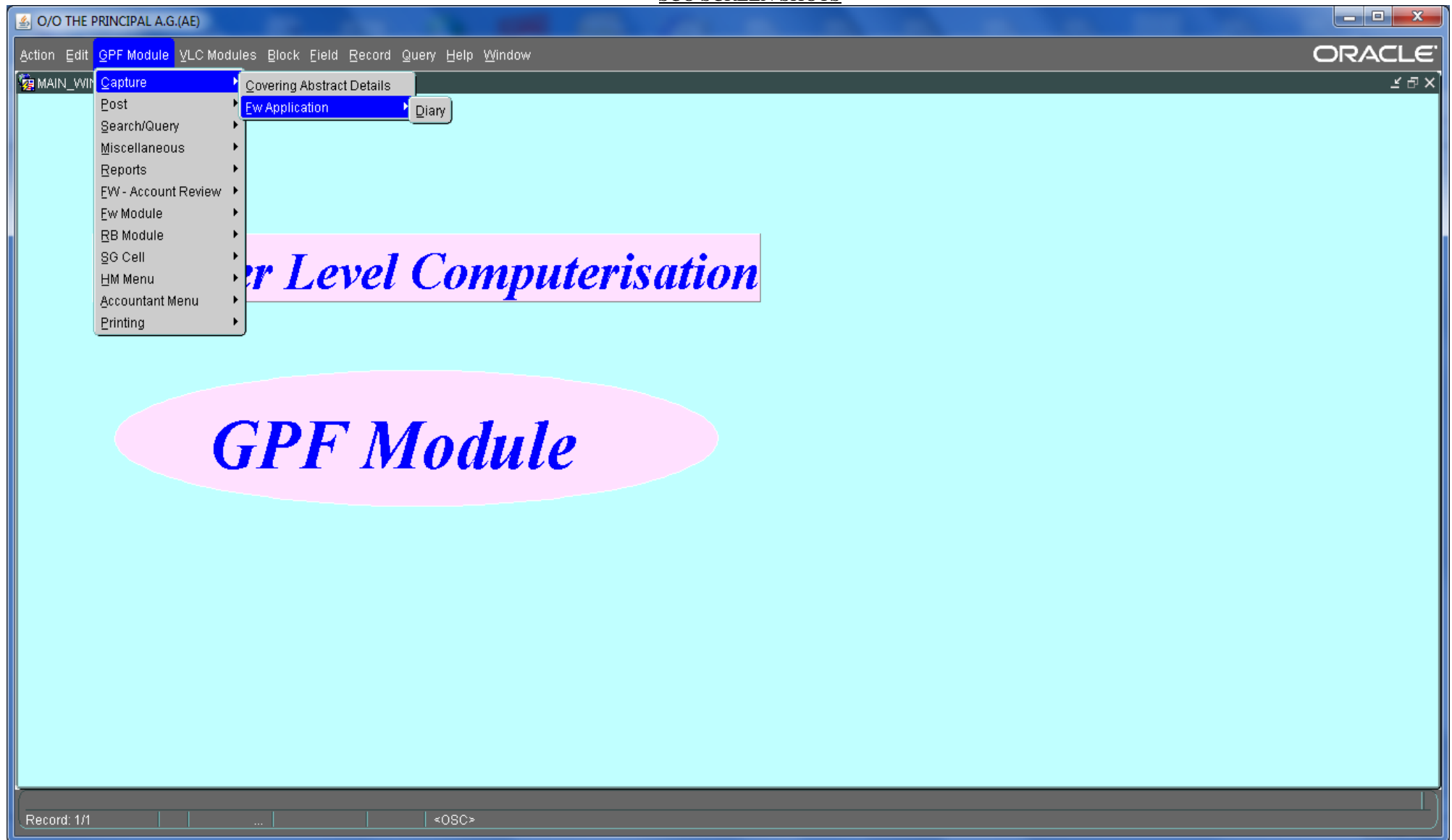
ACCOUNTANT SCREEN SHOTS



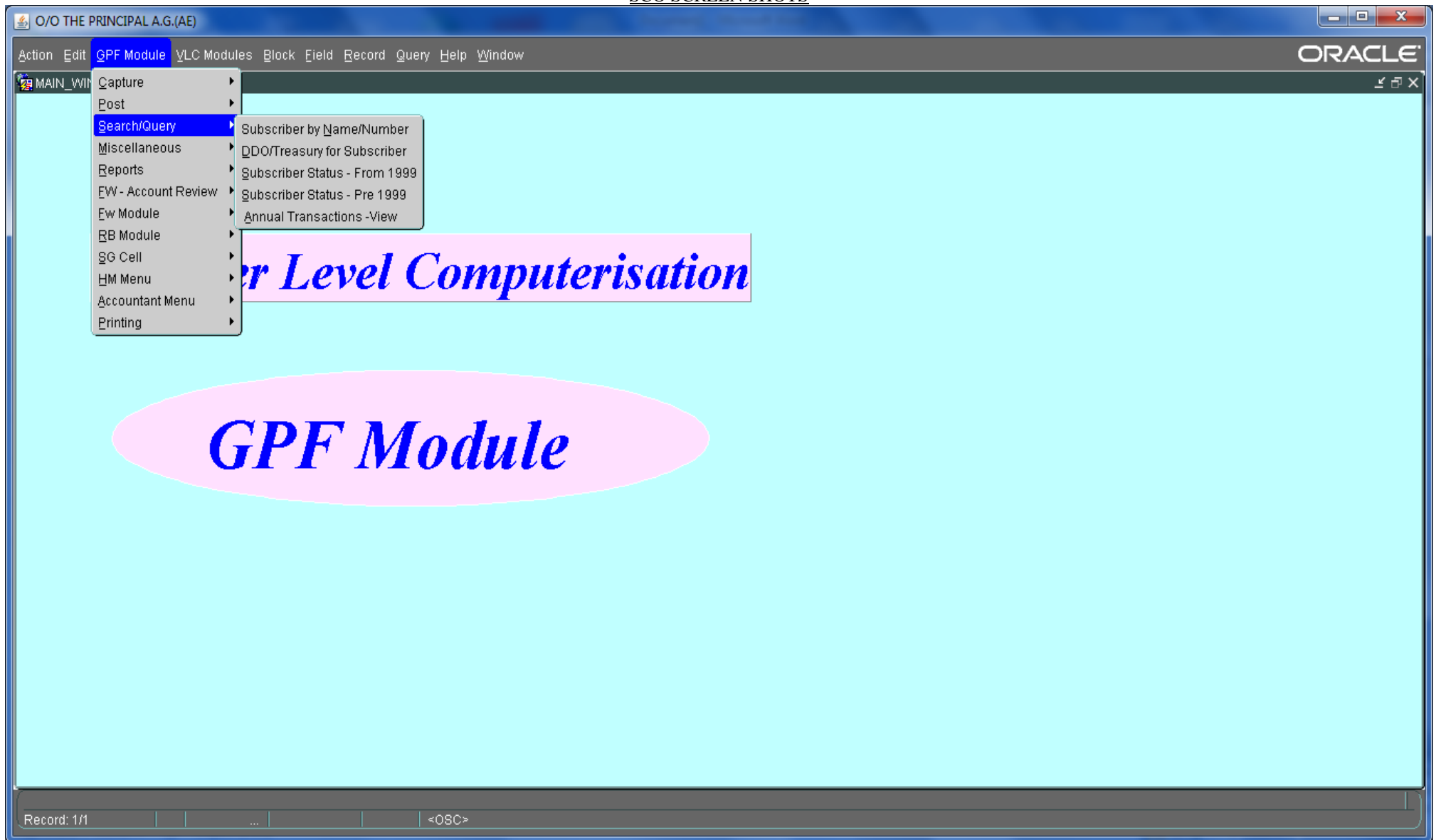
## ACCOUNTANT SCREEN SHOTS



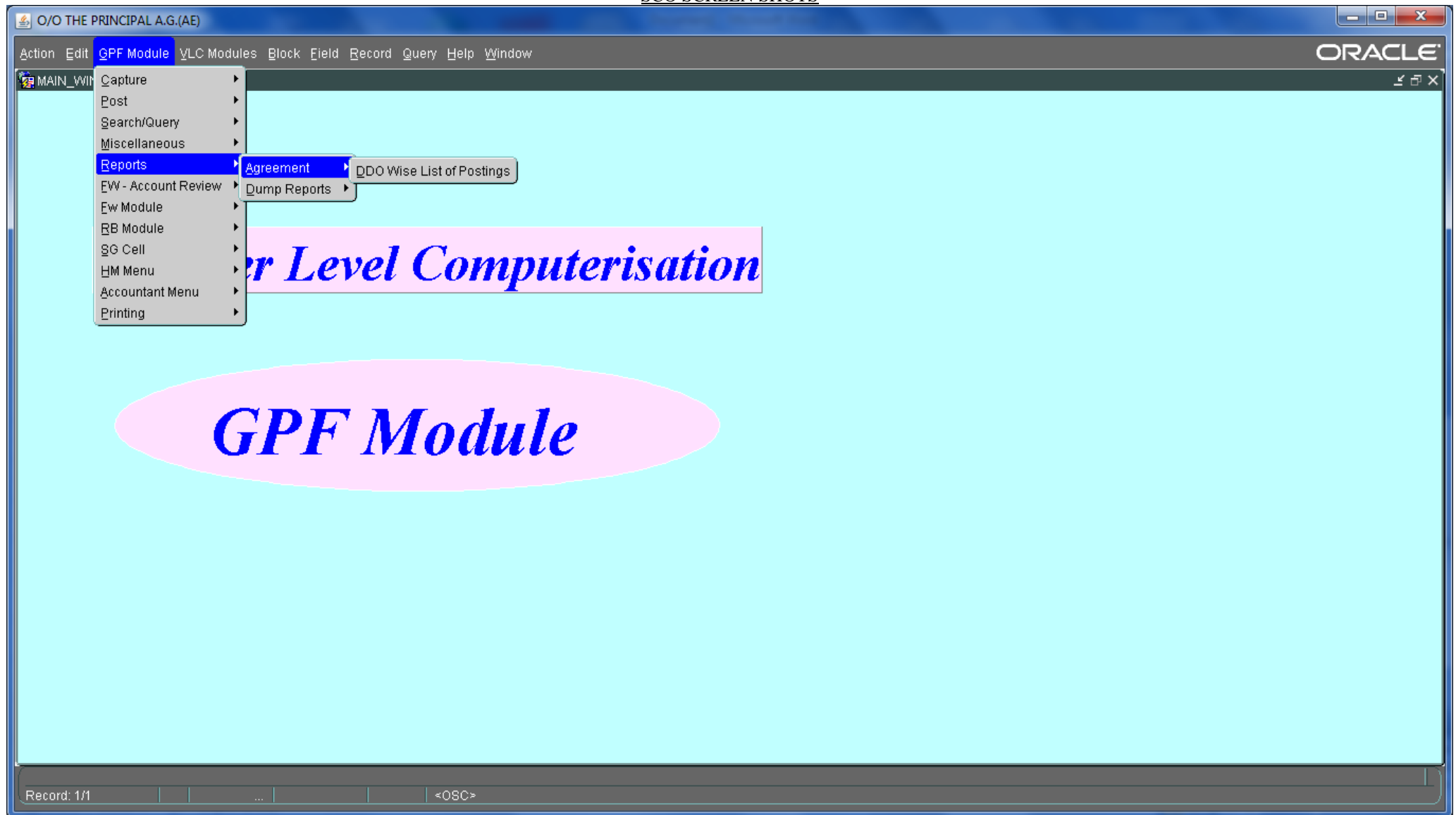


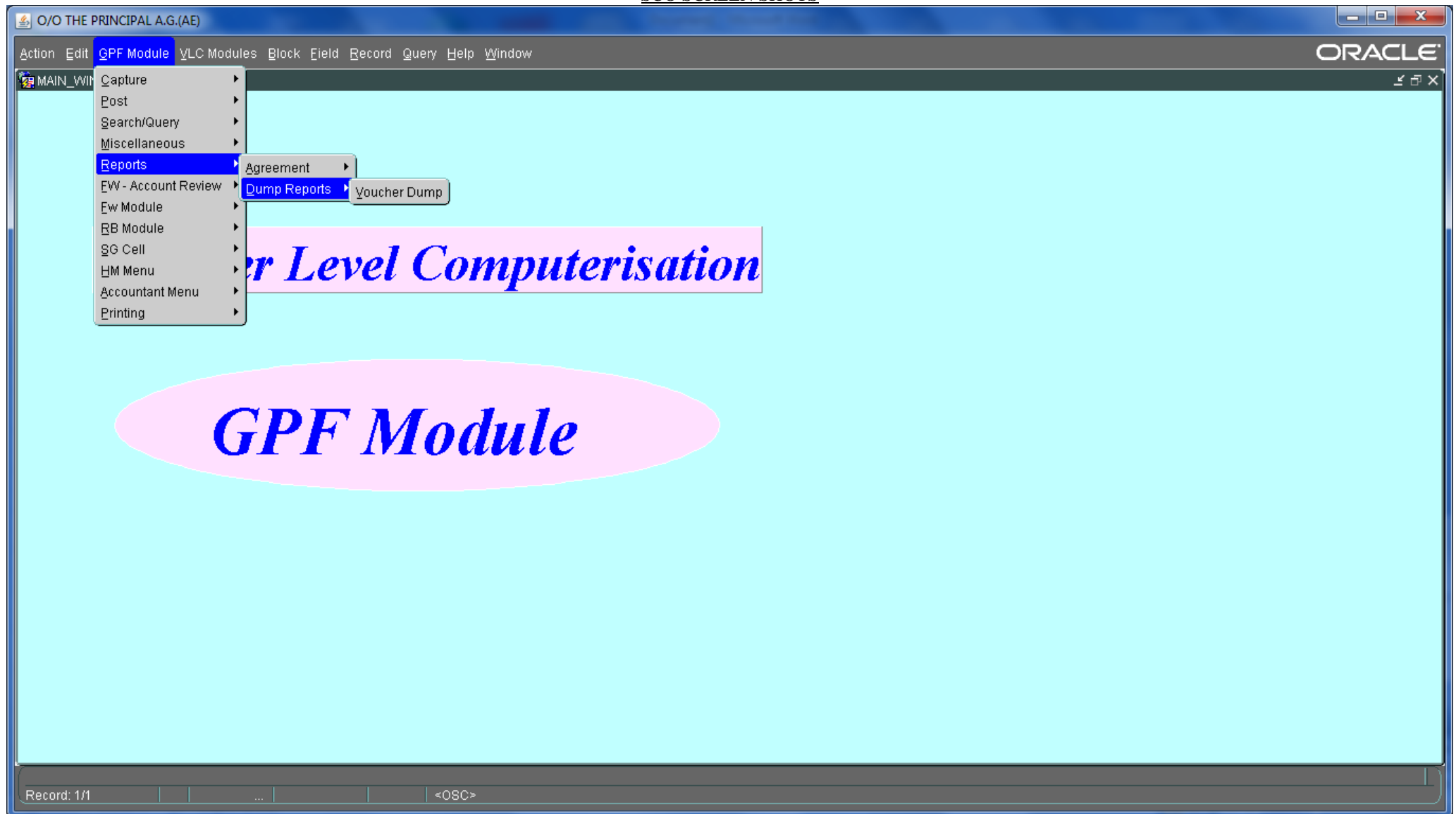


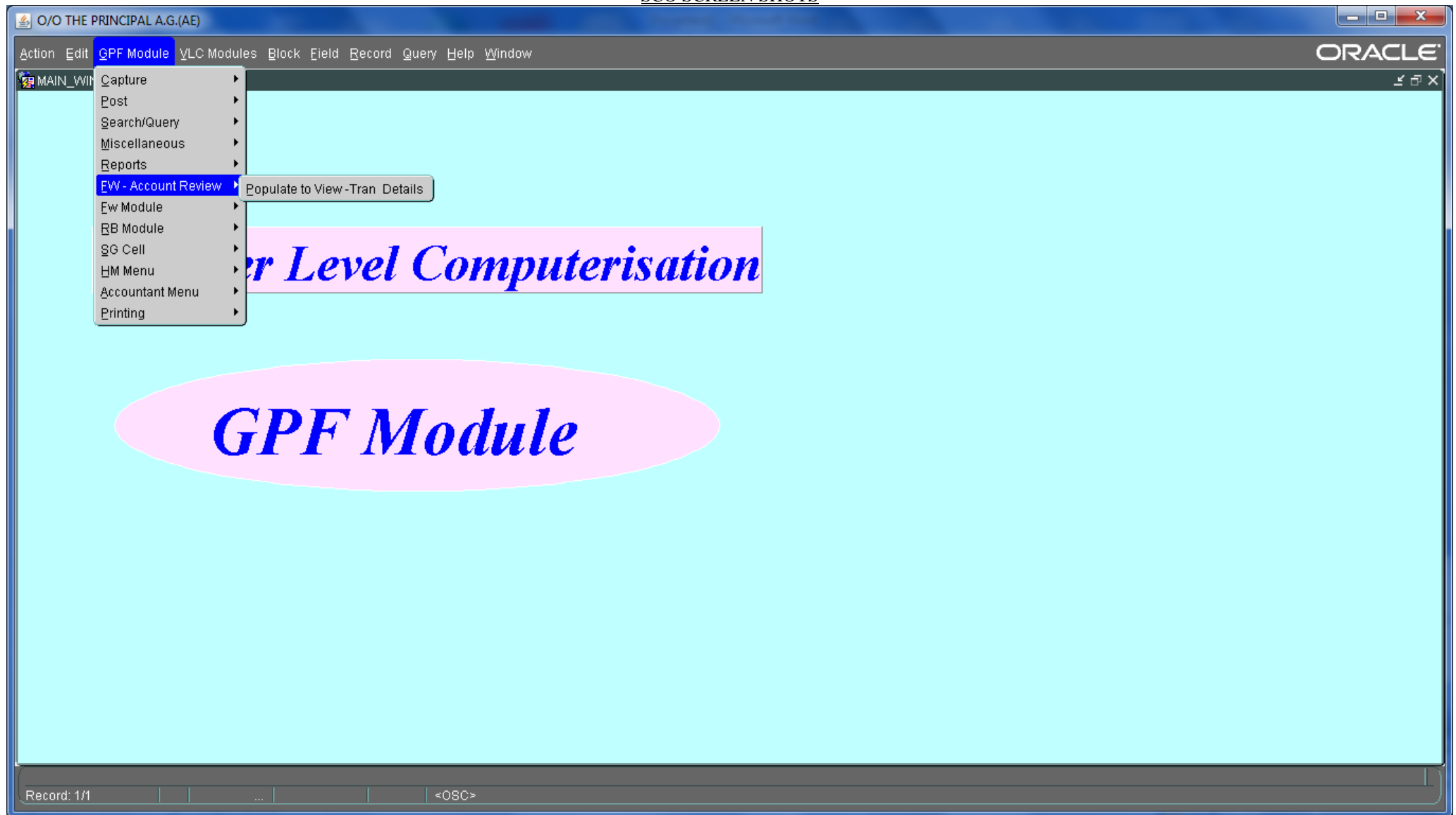
SCO SCREEN SHOTS

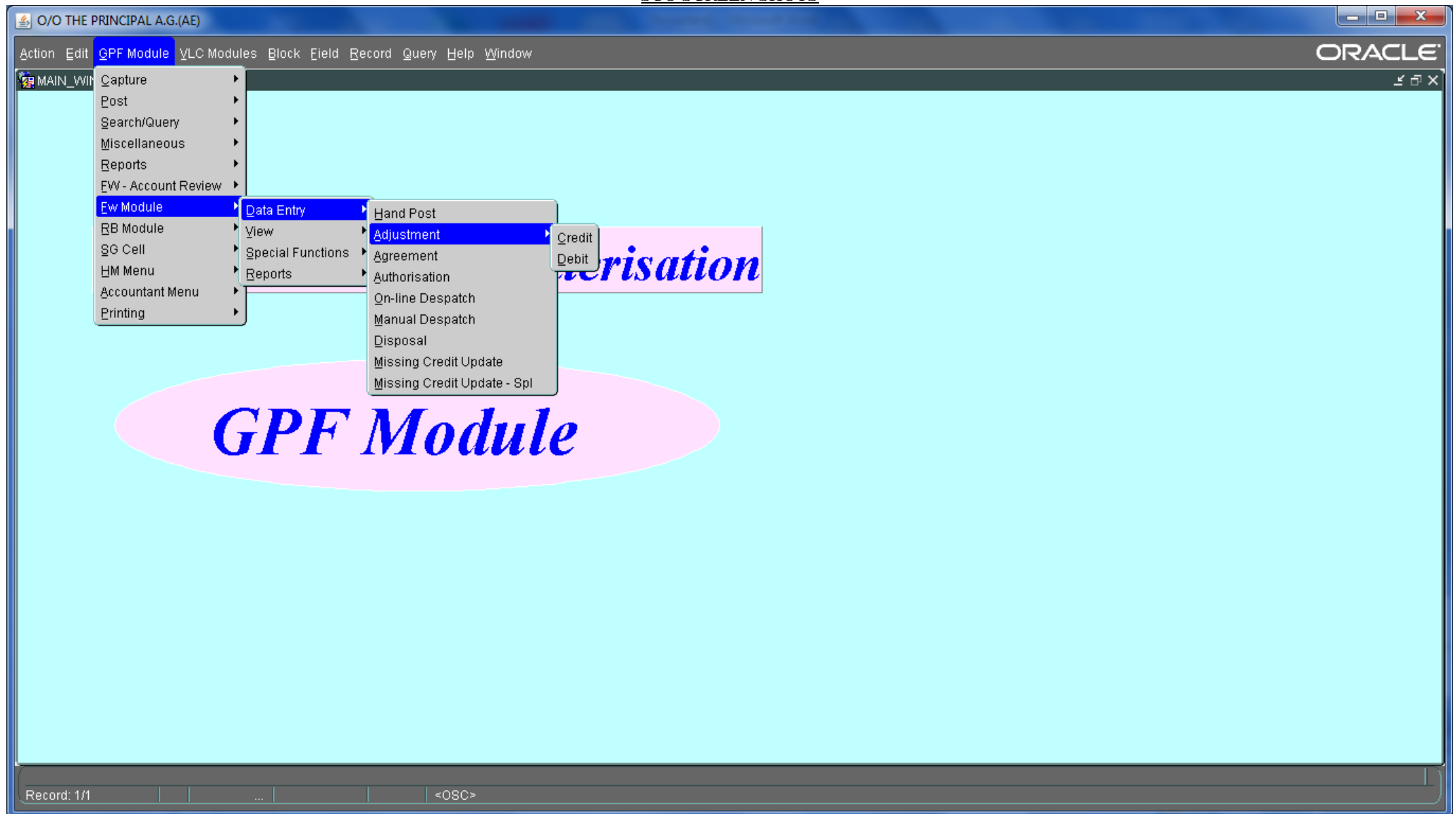


## SCO SCREEN SHOTS



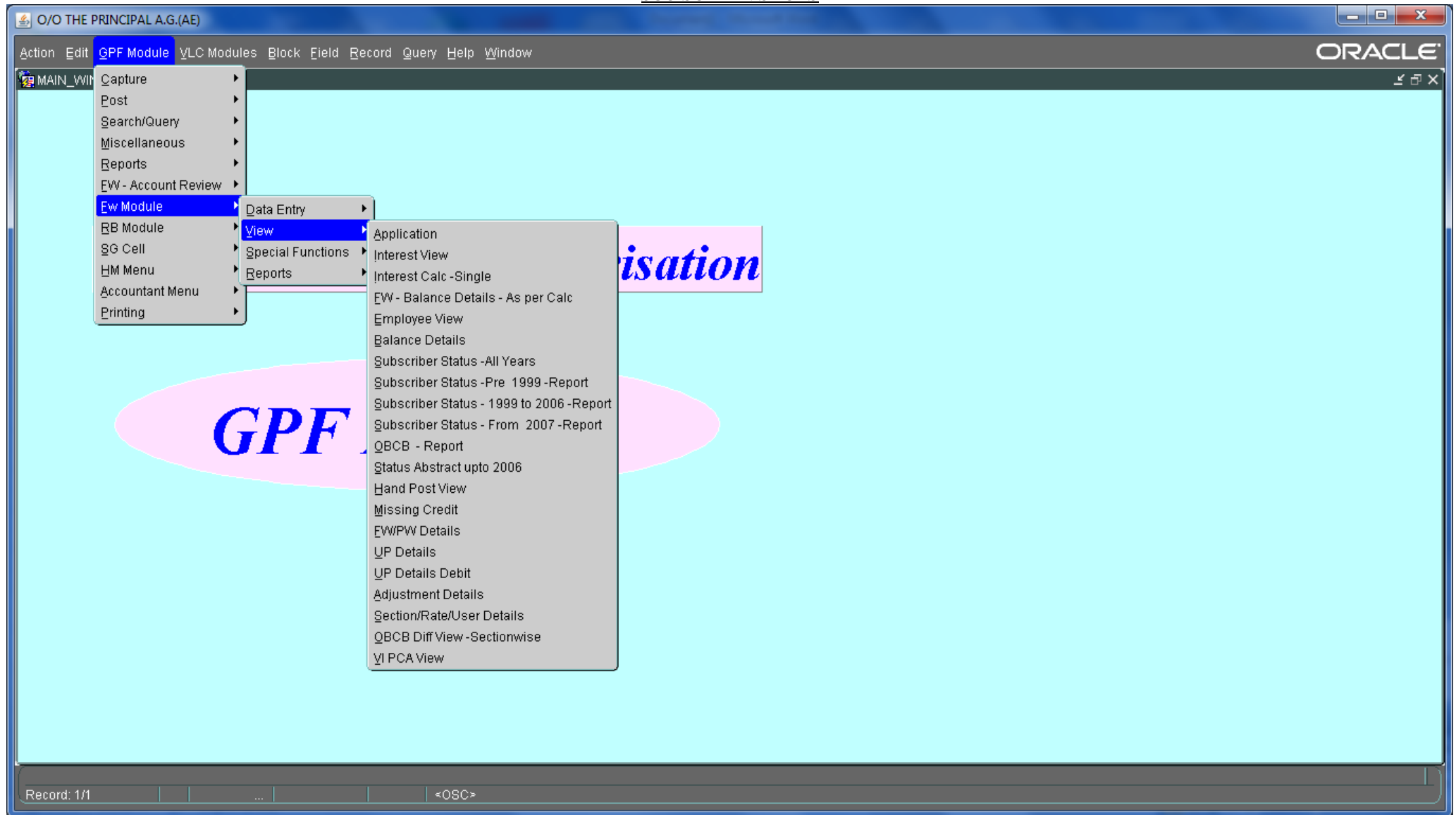




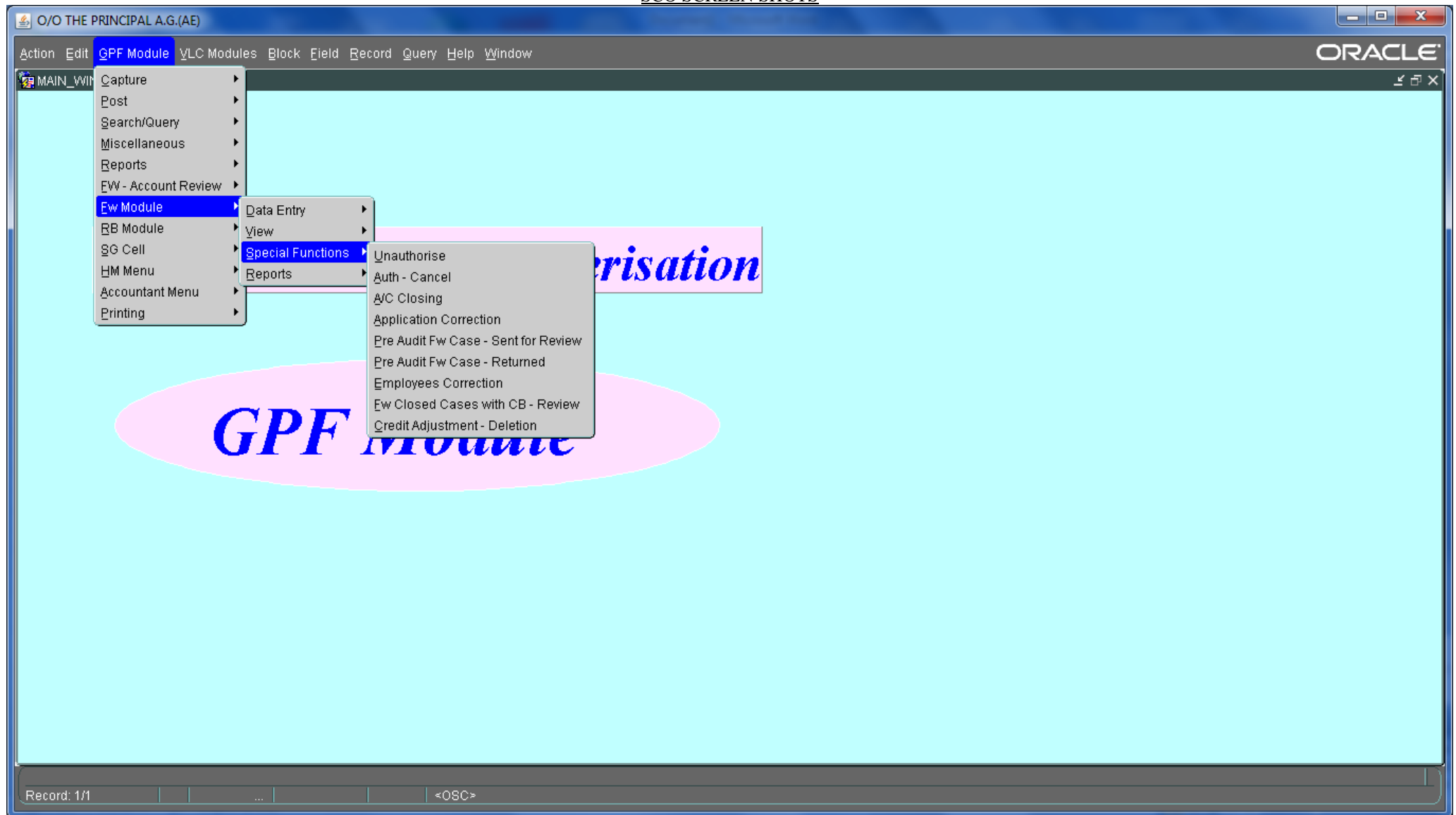


ANNEXURE 12.6.4

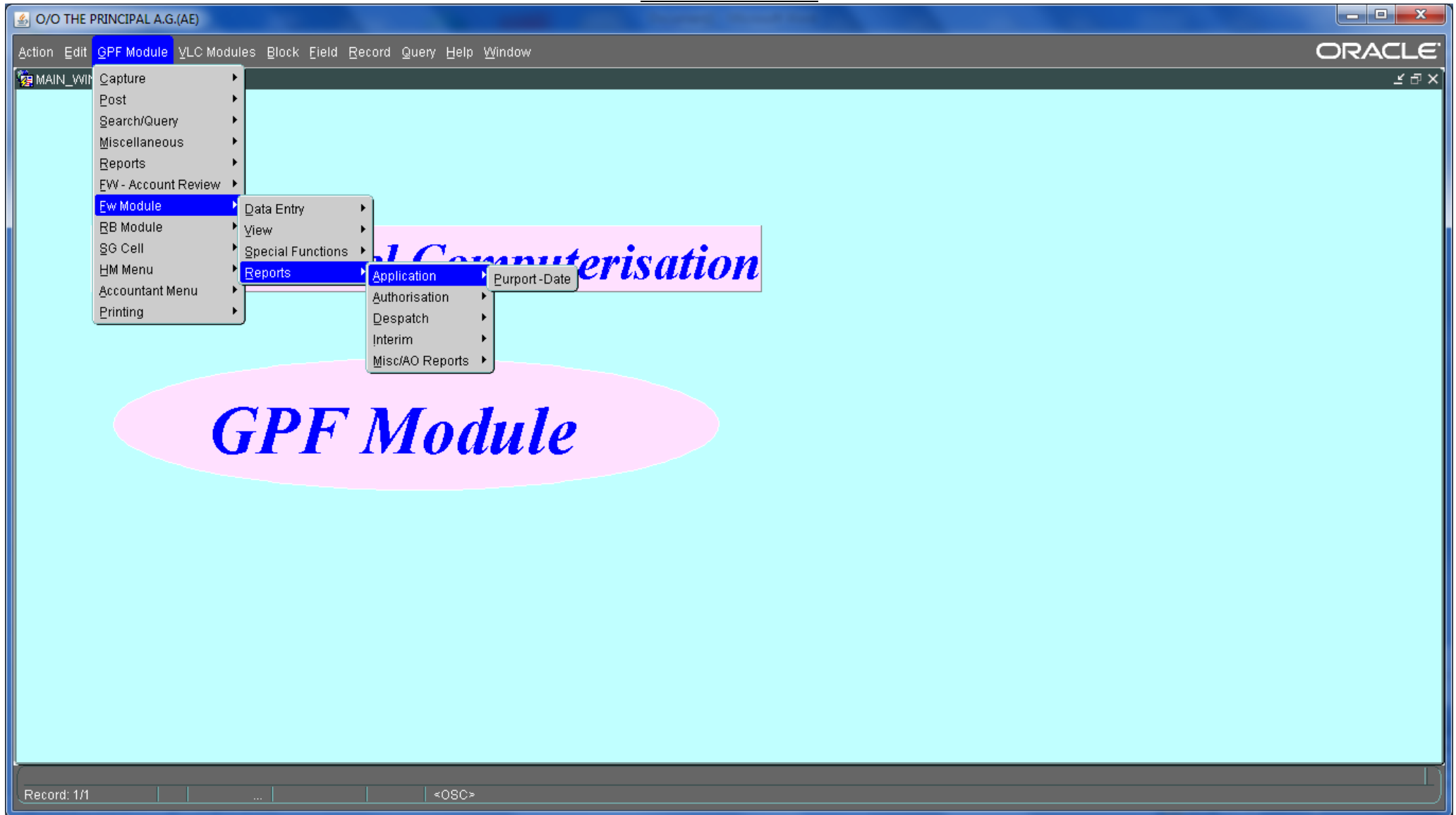
SCO SCREEN SHOTS



## SCO SCREEN SHOTS

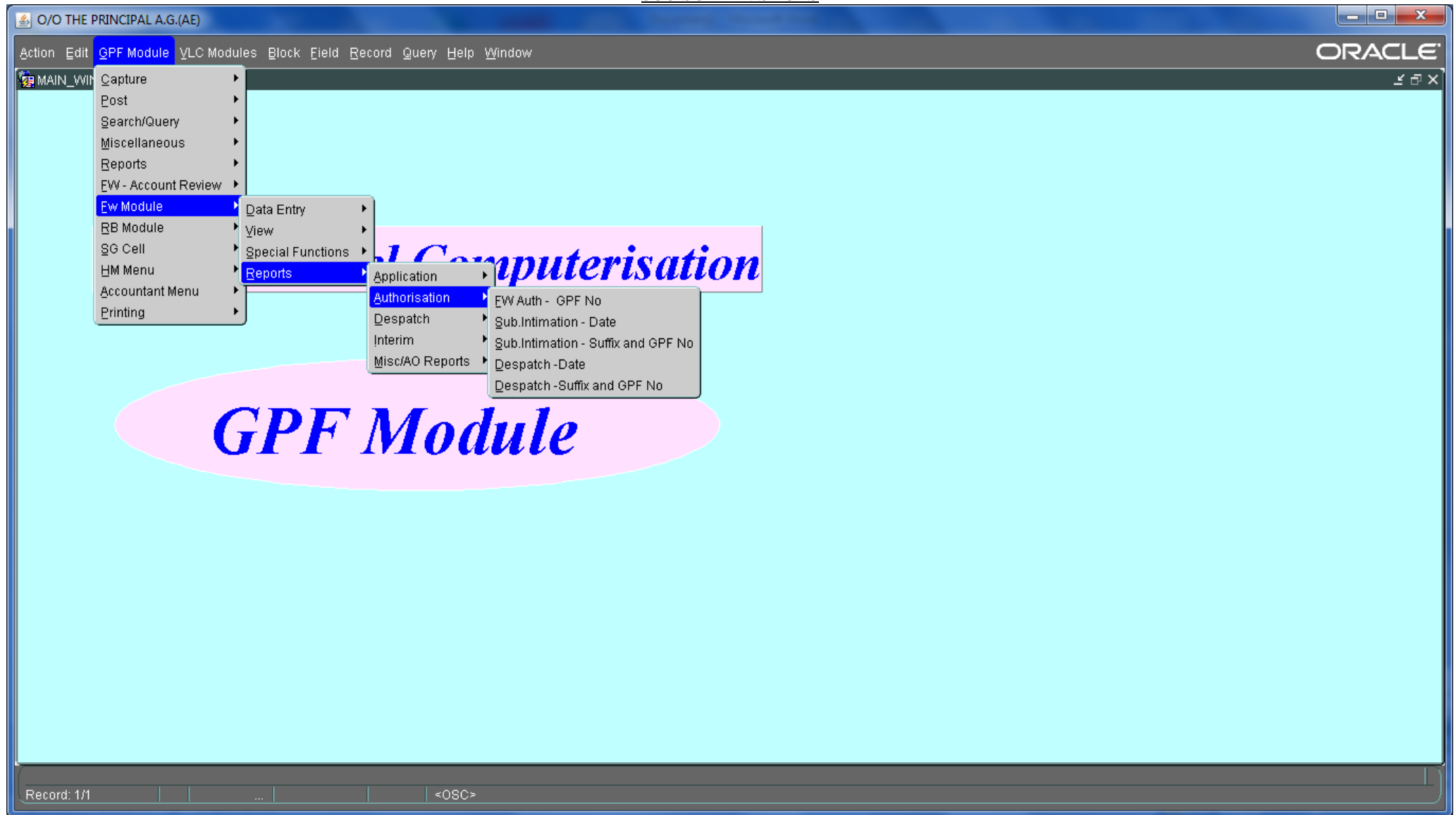


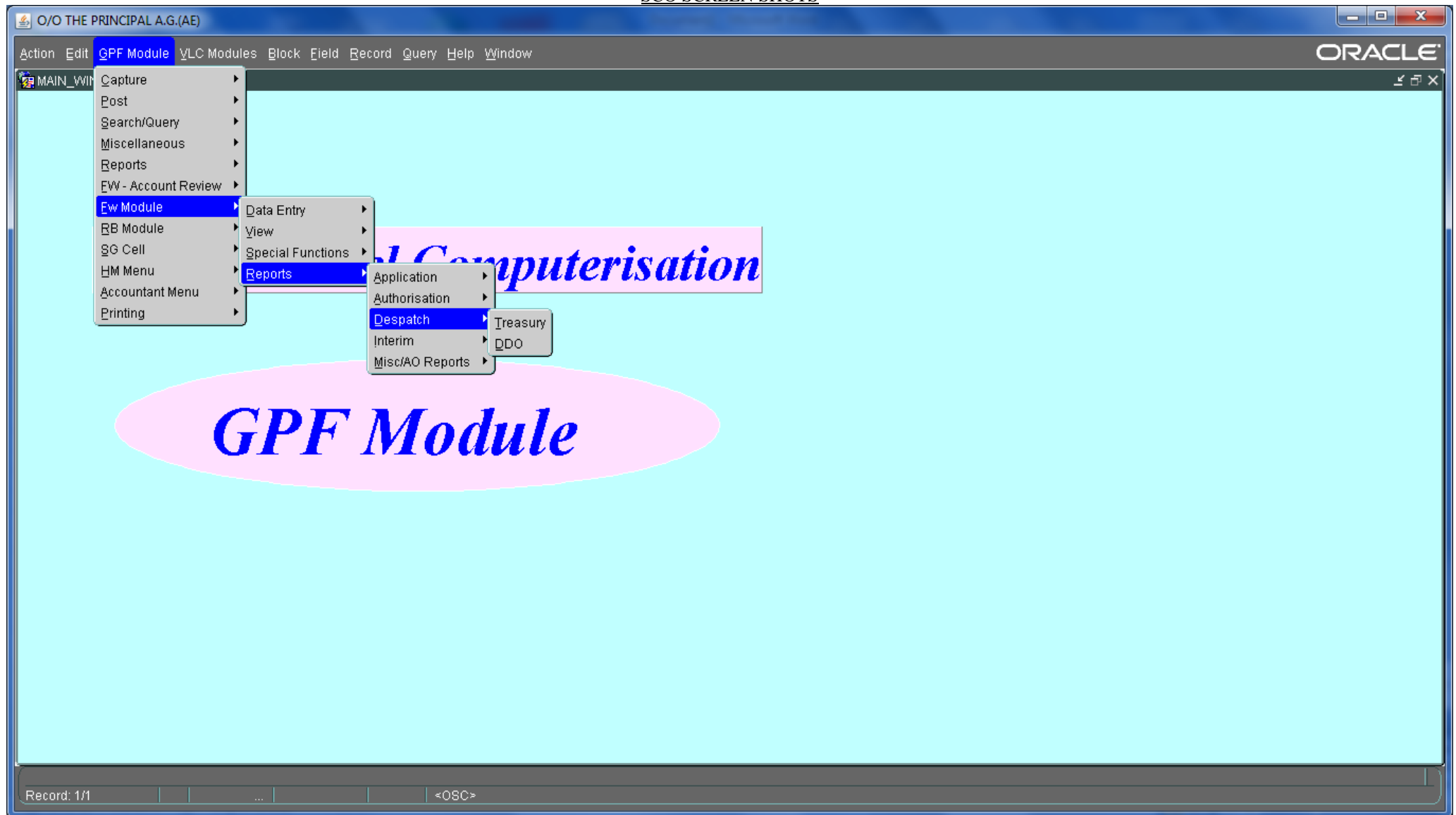


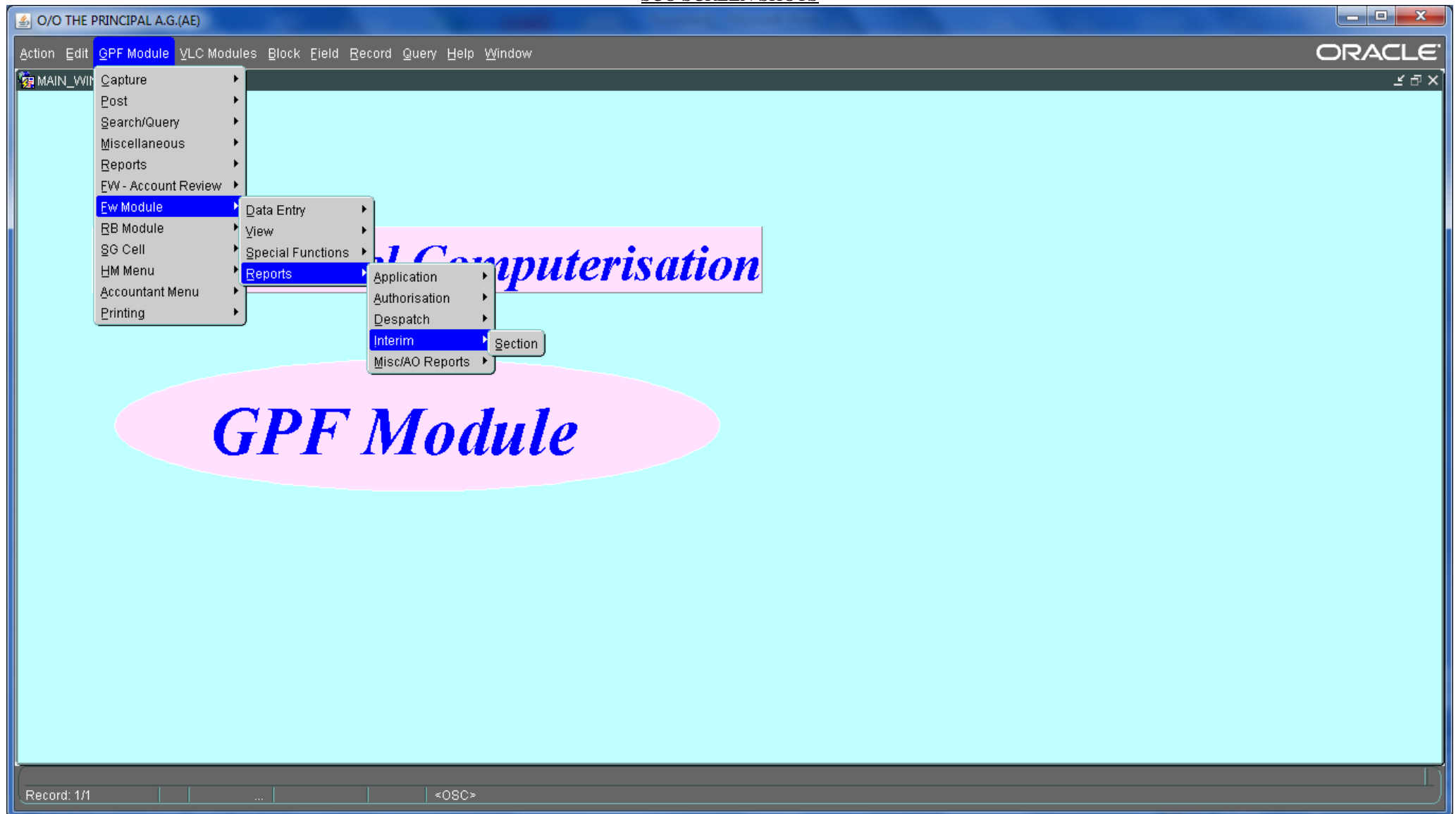


ANNEXURE 12.6.4

SCO SCREEN SHOTS

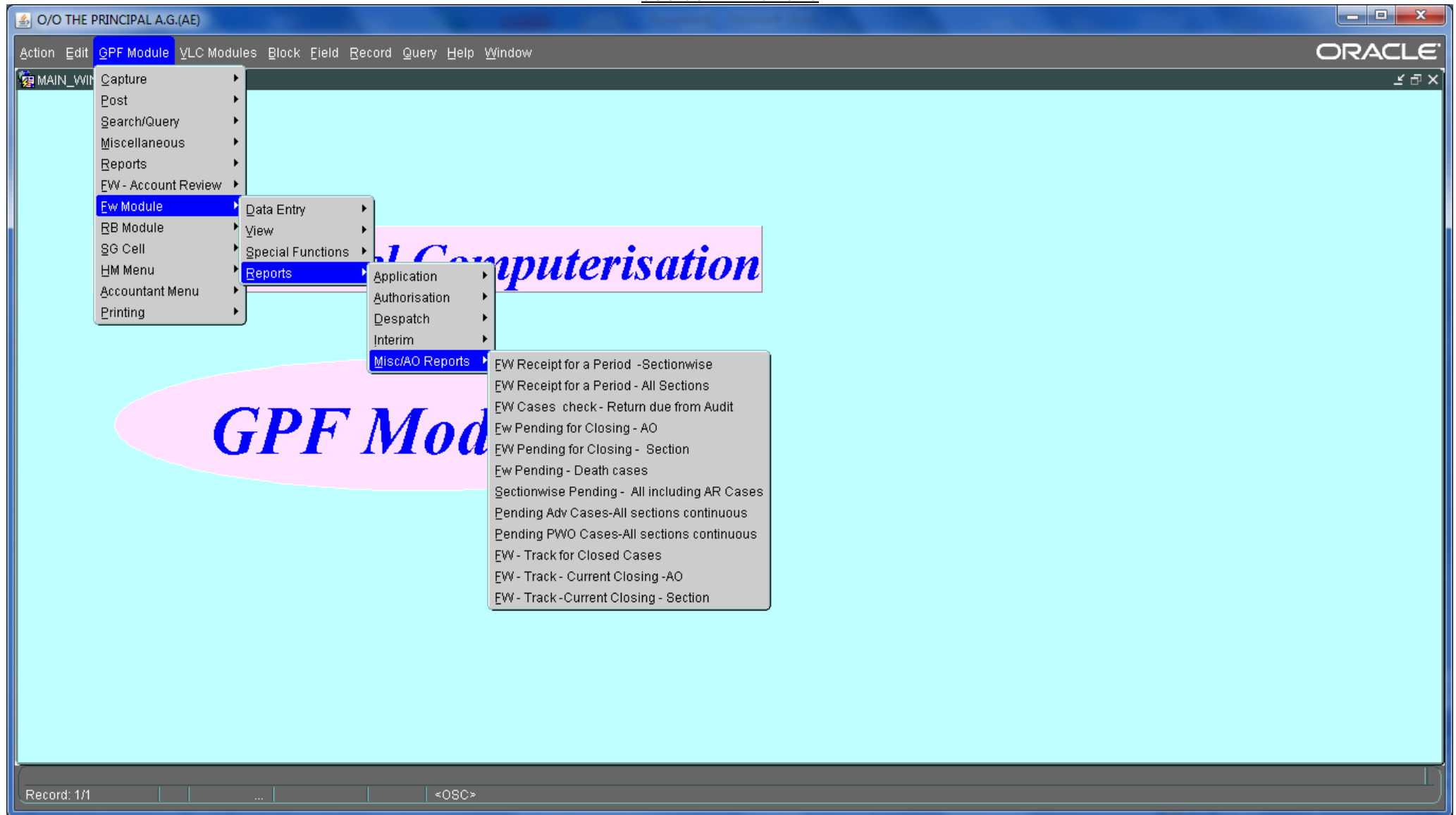




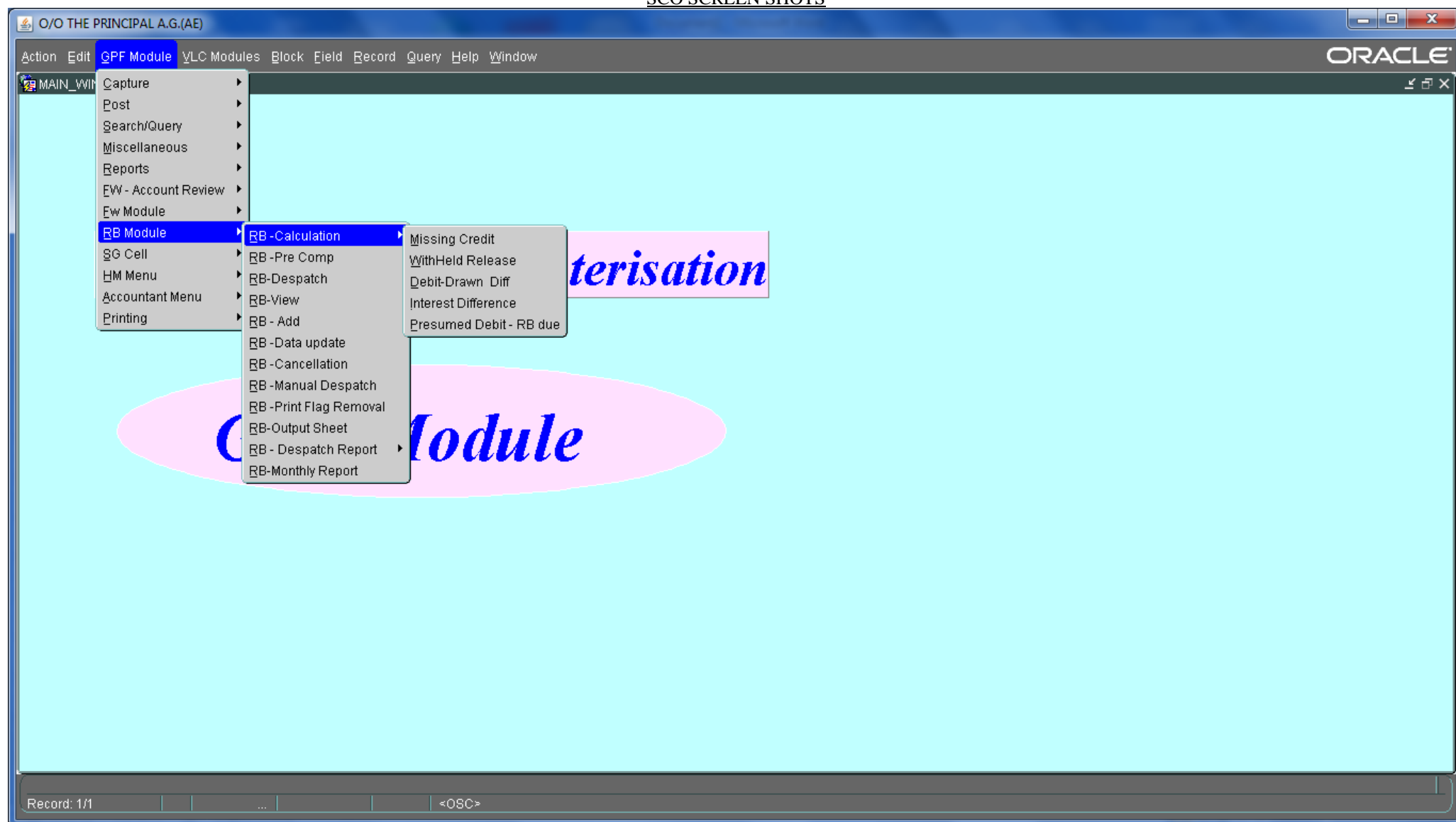


ANNEXURE 12.6.4

SCO SCREEN SHOTS

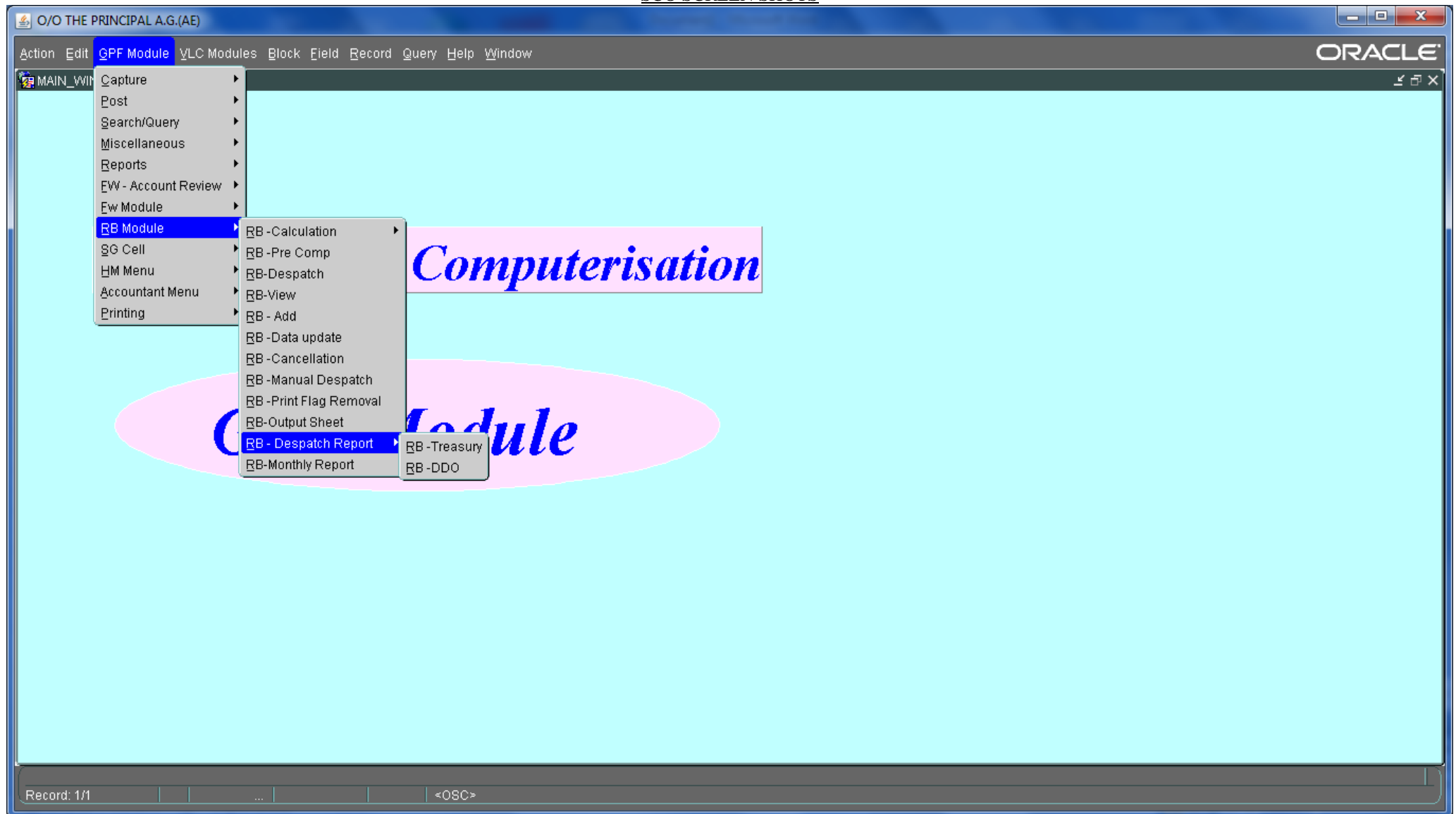


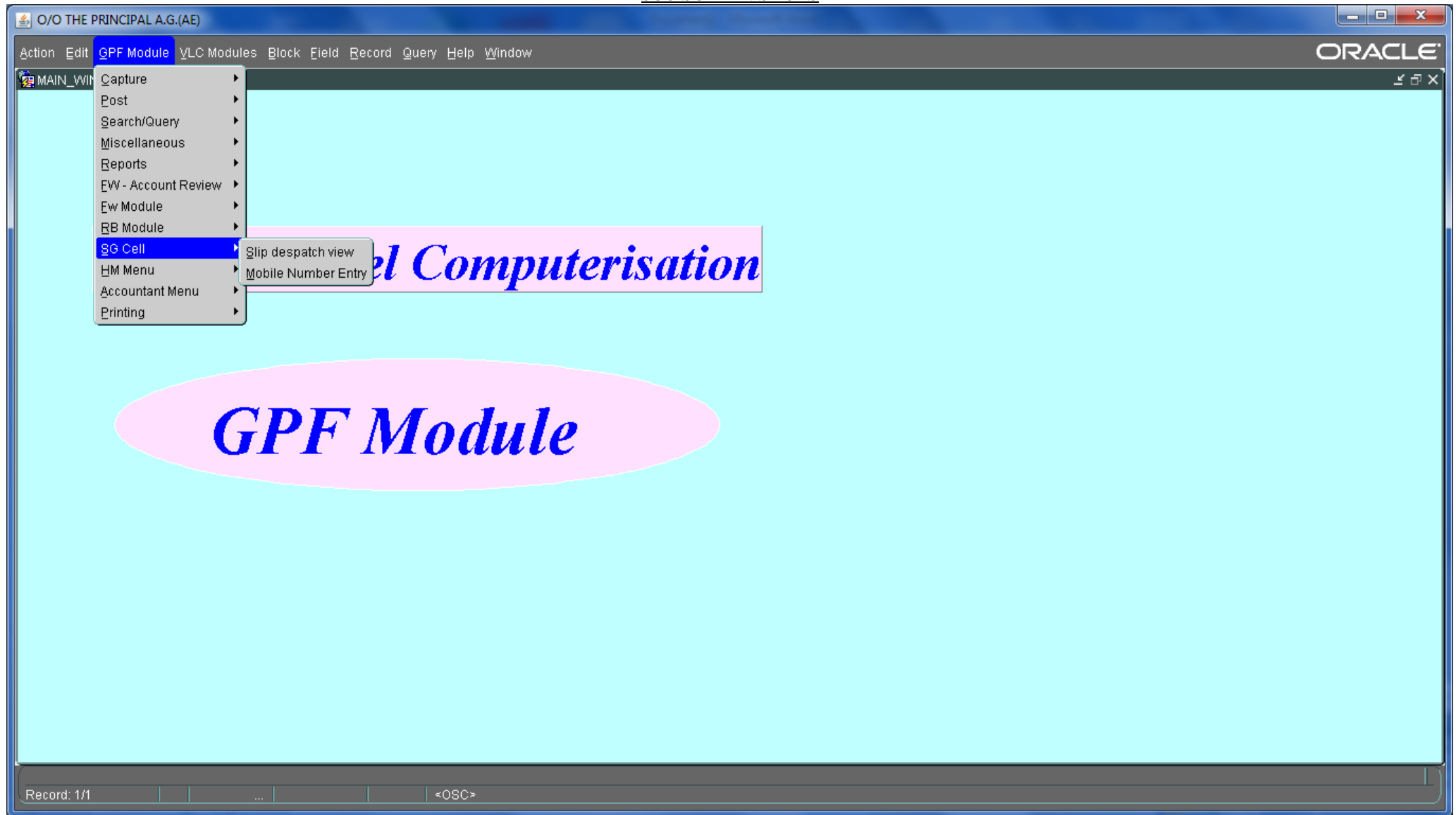
## SCO SCREEN SHOTS



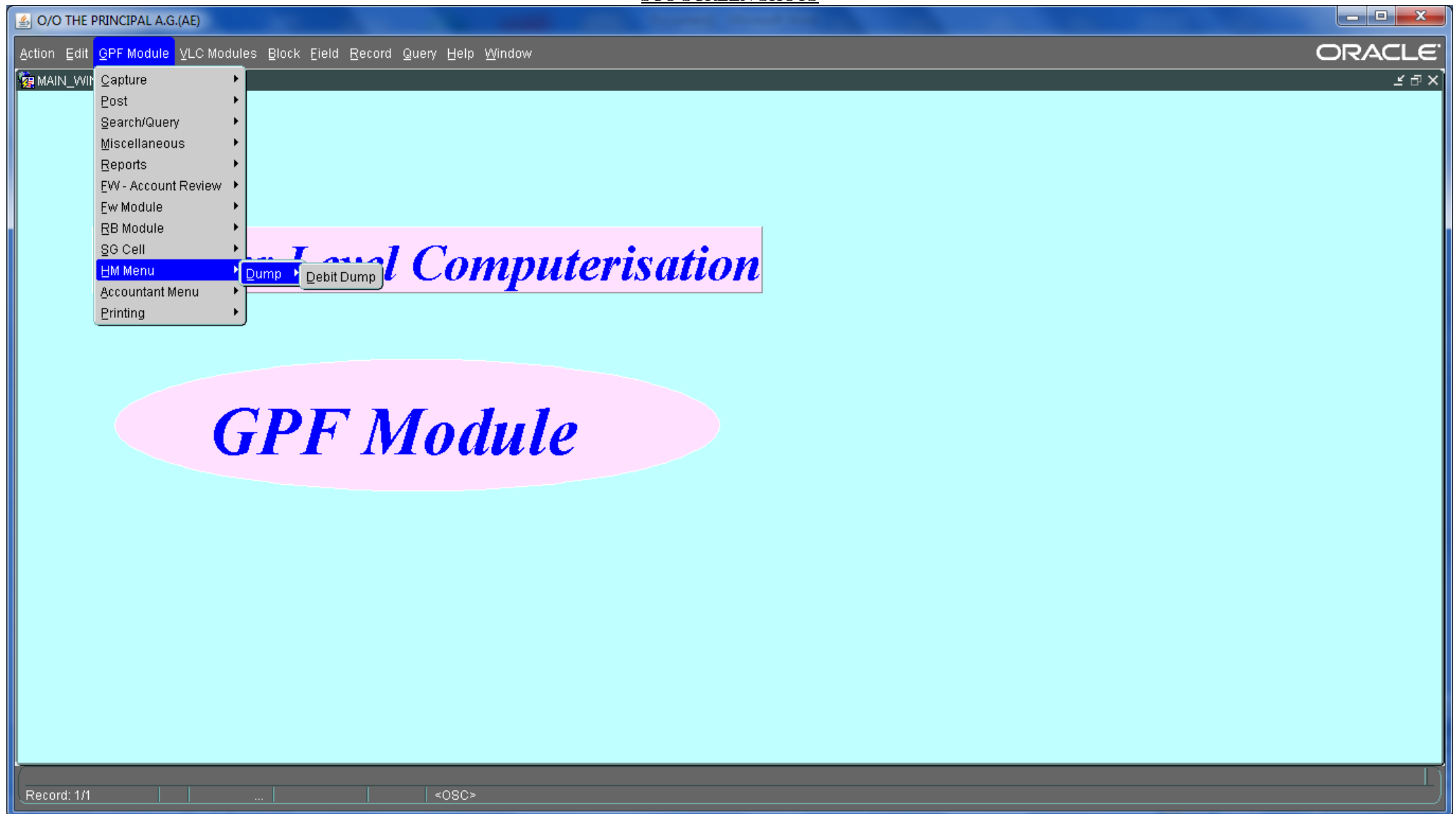
ANNEXURE 12.6.4

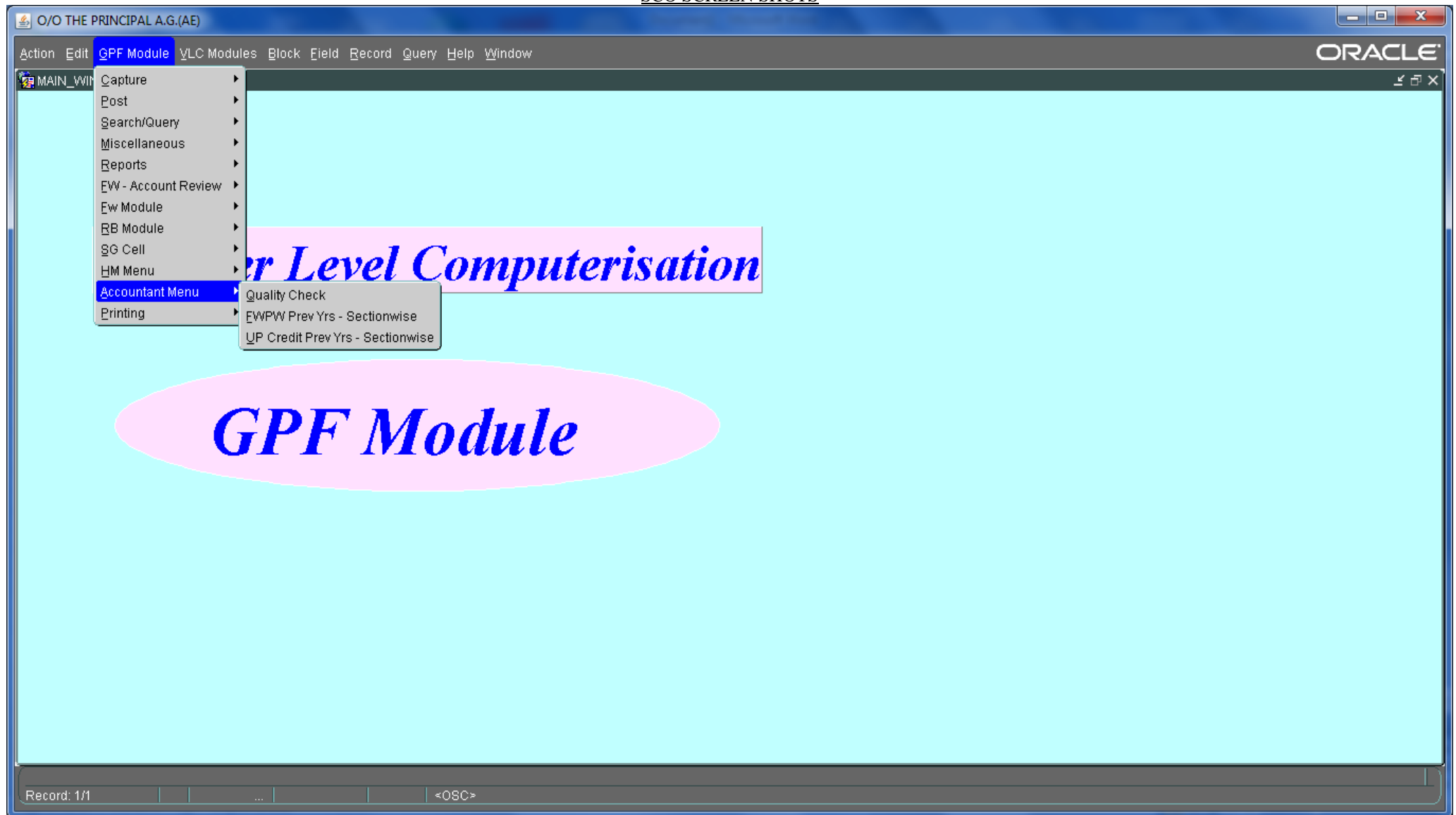
SCO SCREEN SHOTS





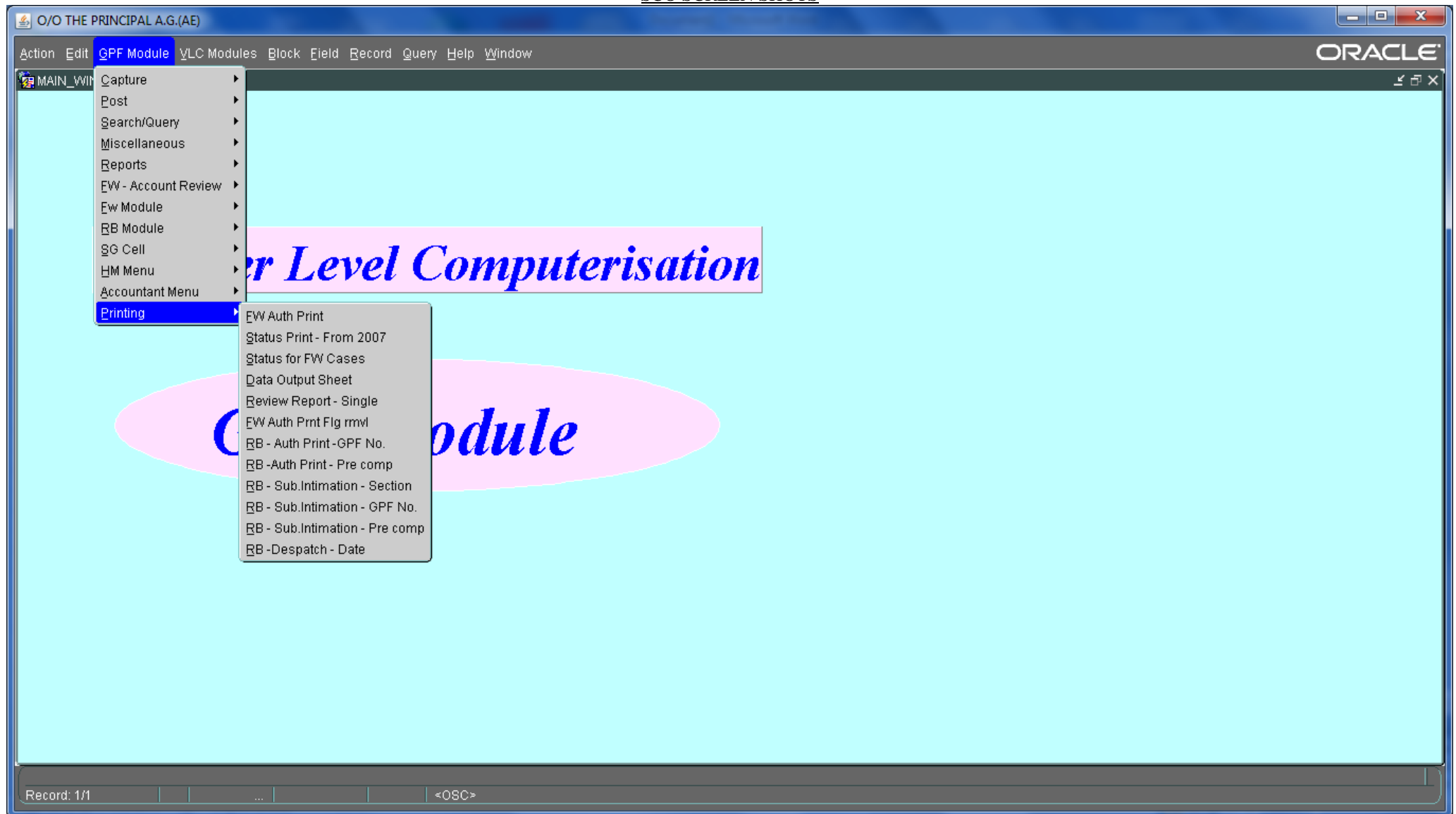






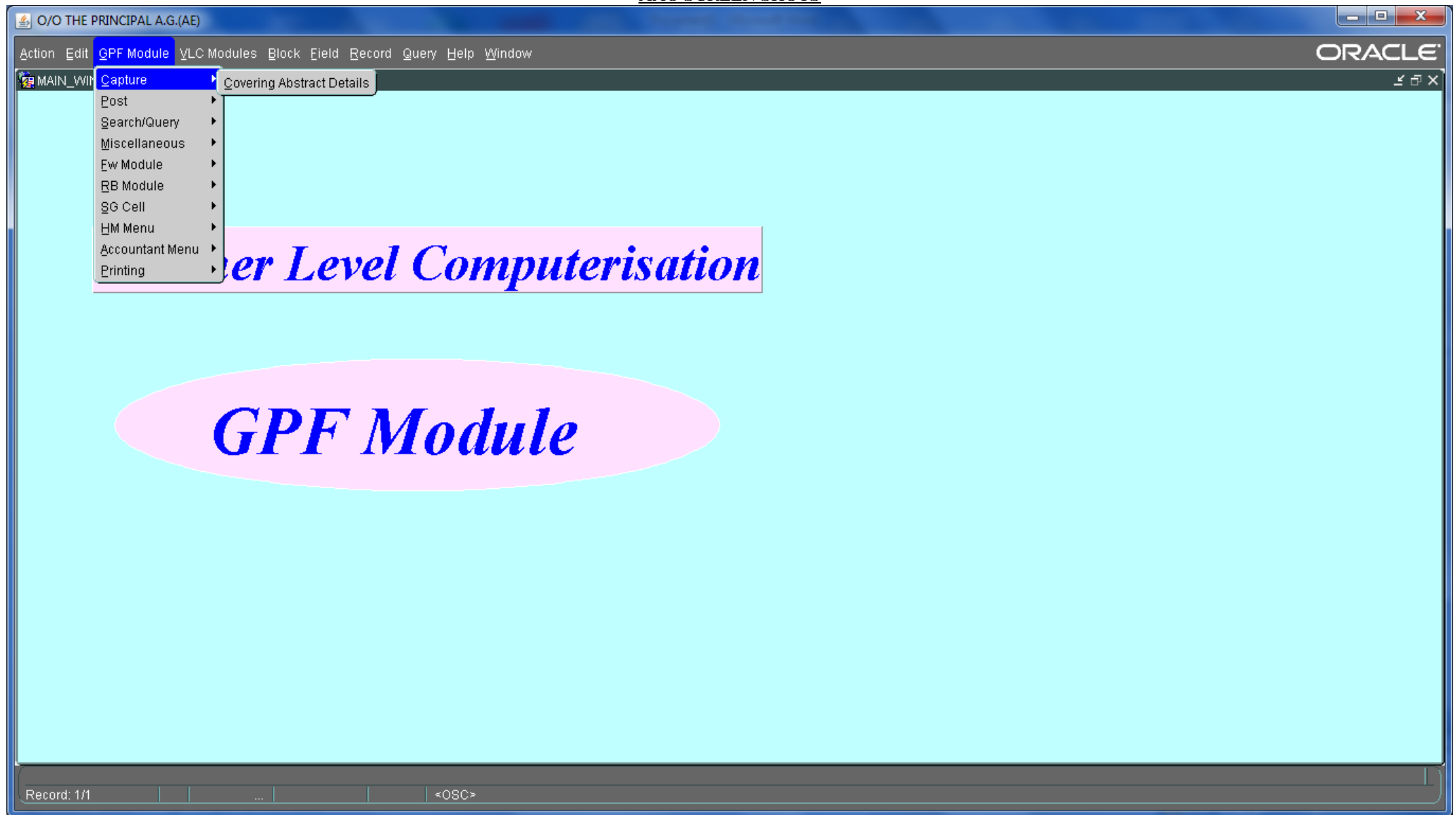
ANNEXURE 12.6.4

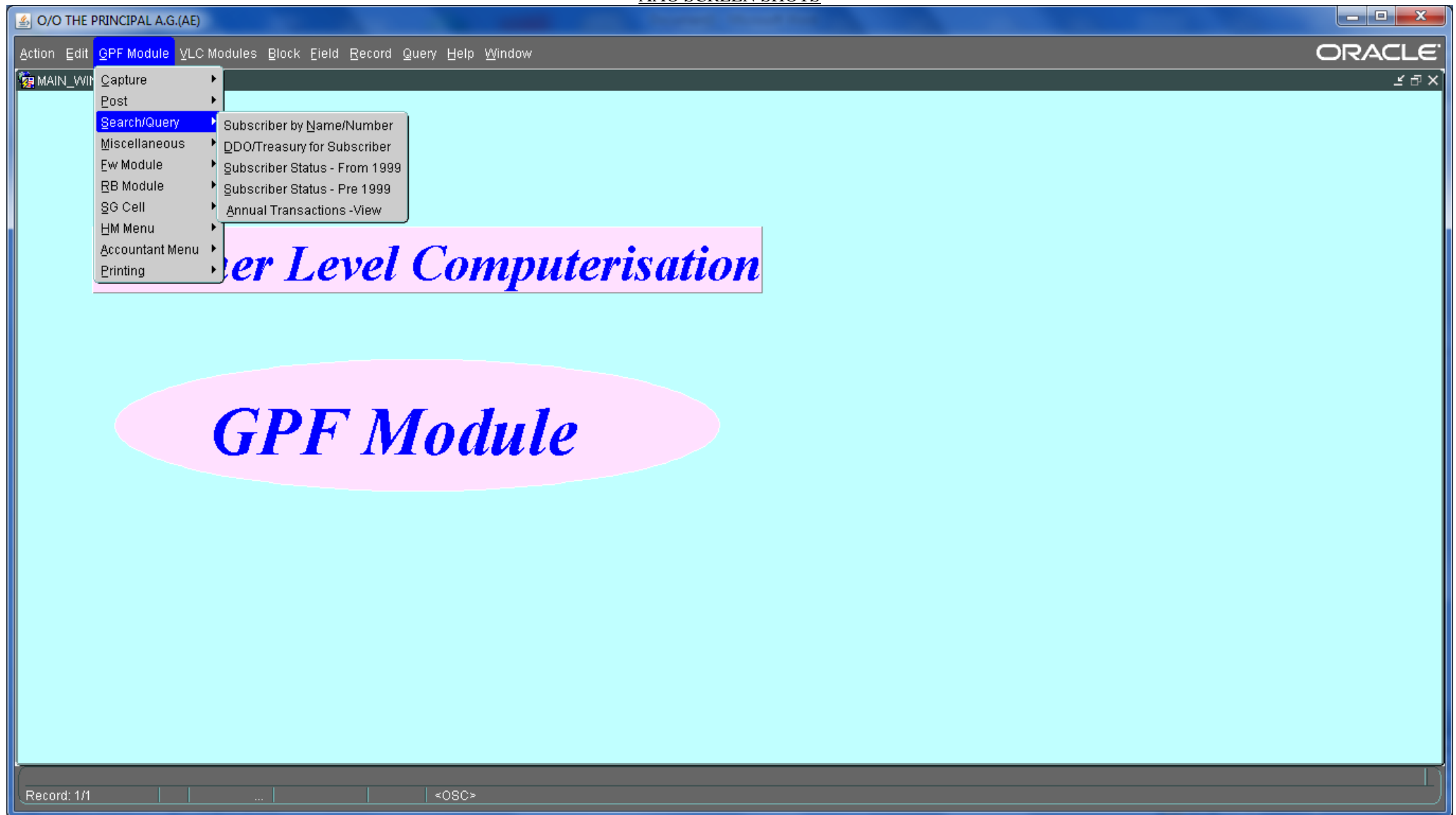
SCO SCREEN SHOTS

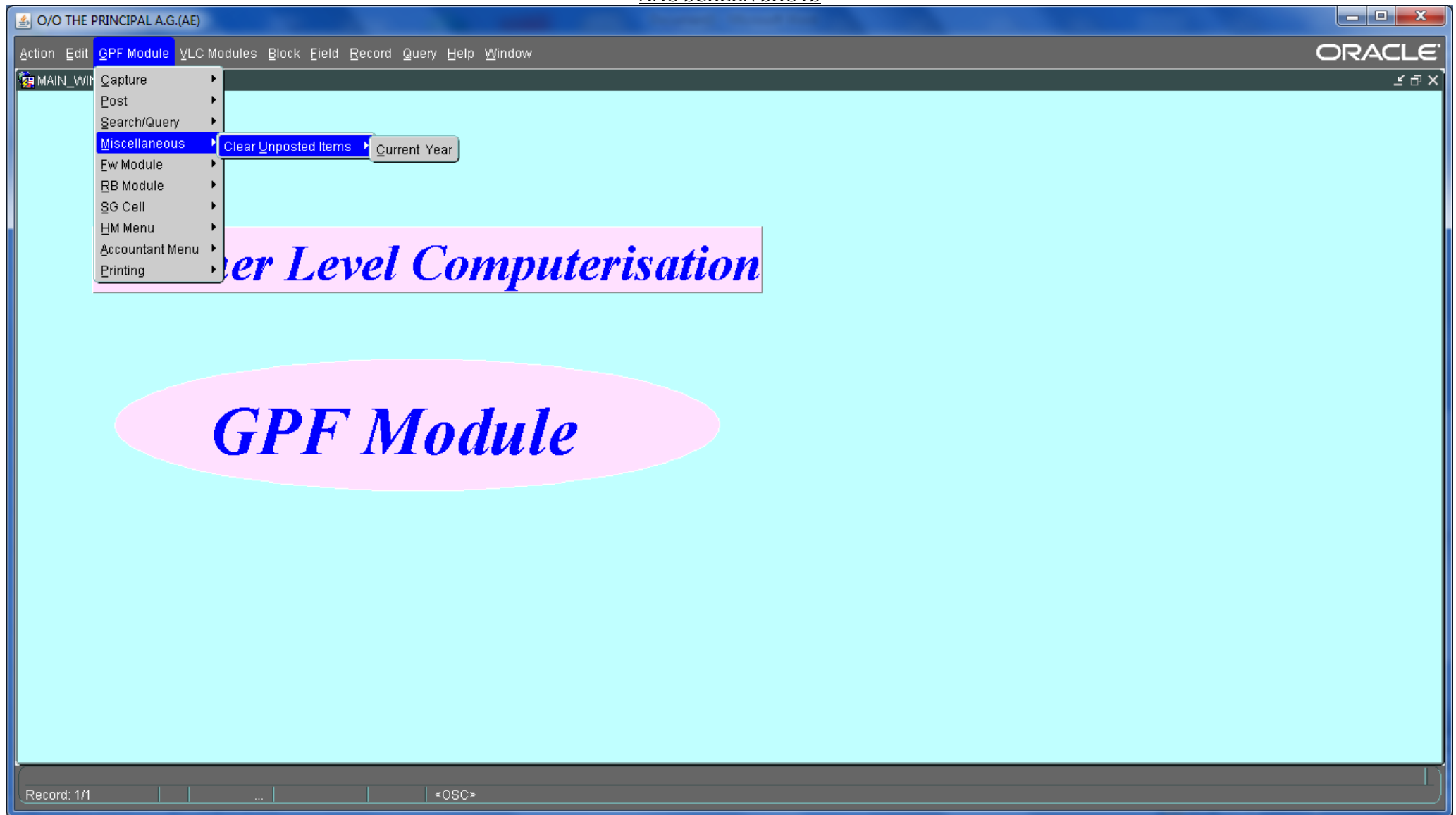


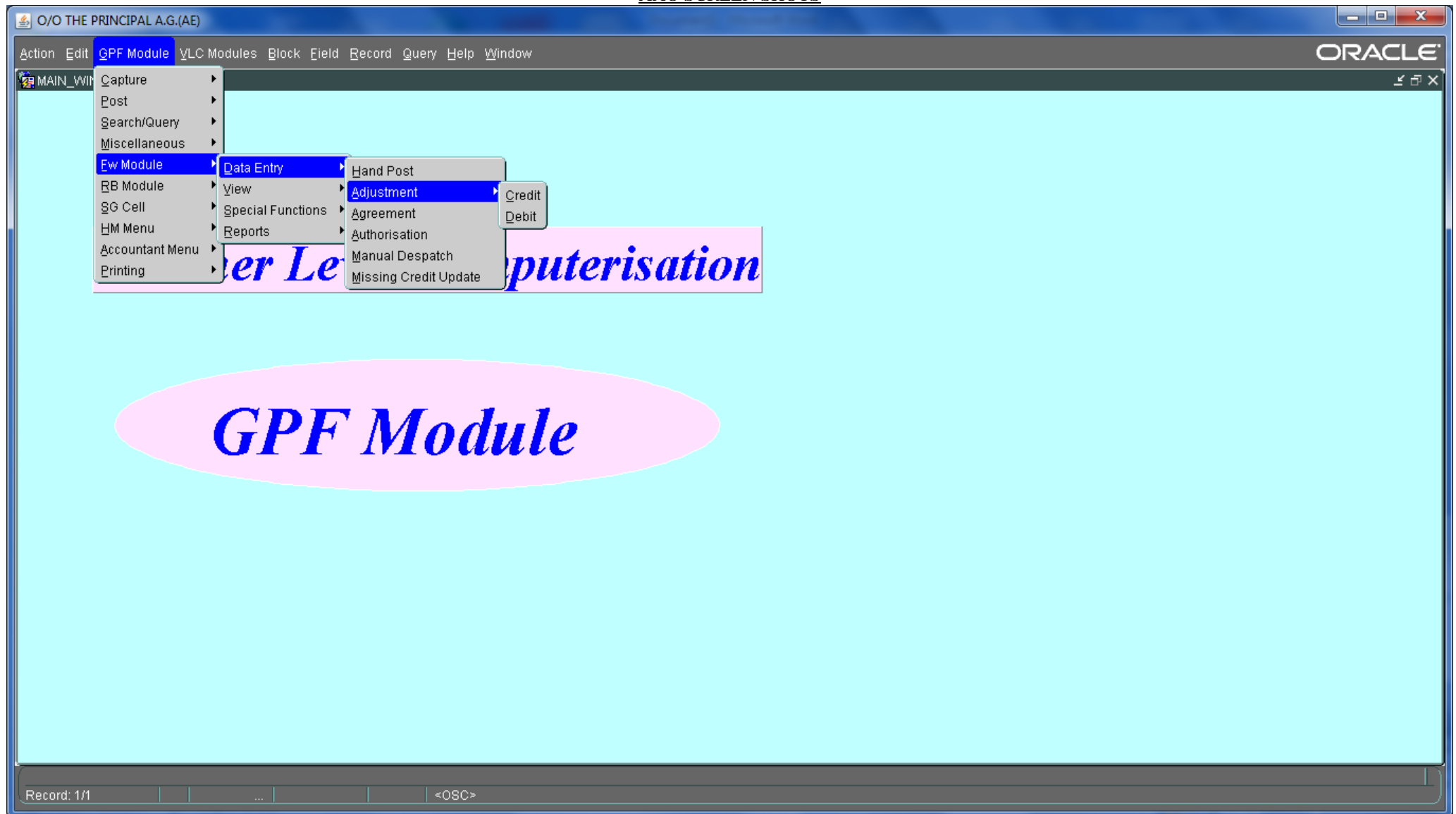
ANNEXURE 12.6.5

AAO SCREEN SHOTS



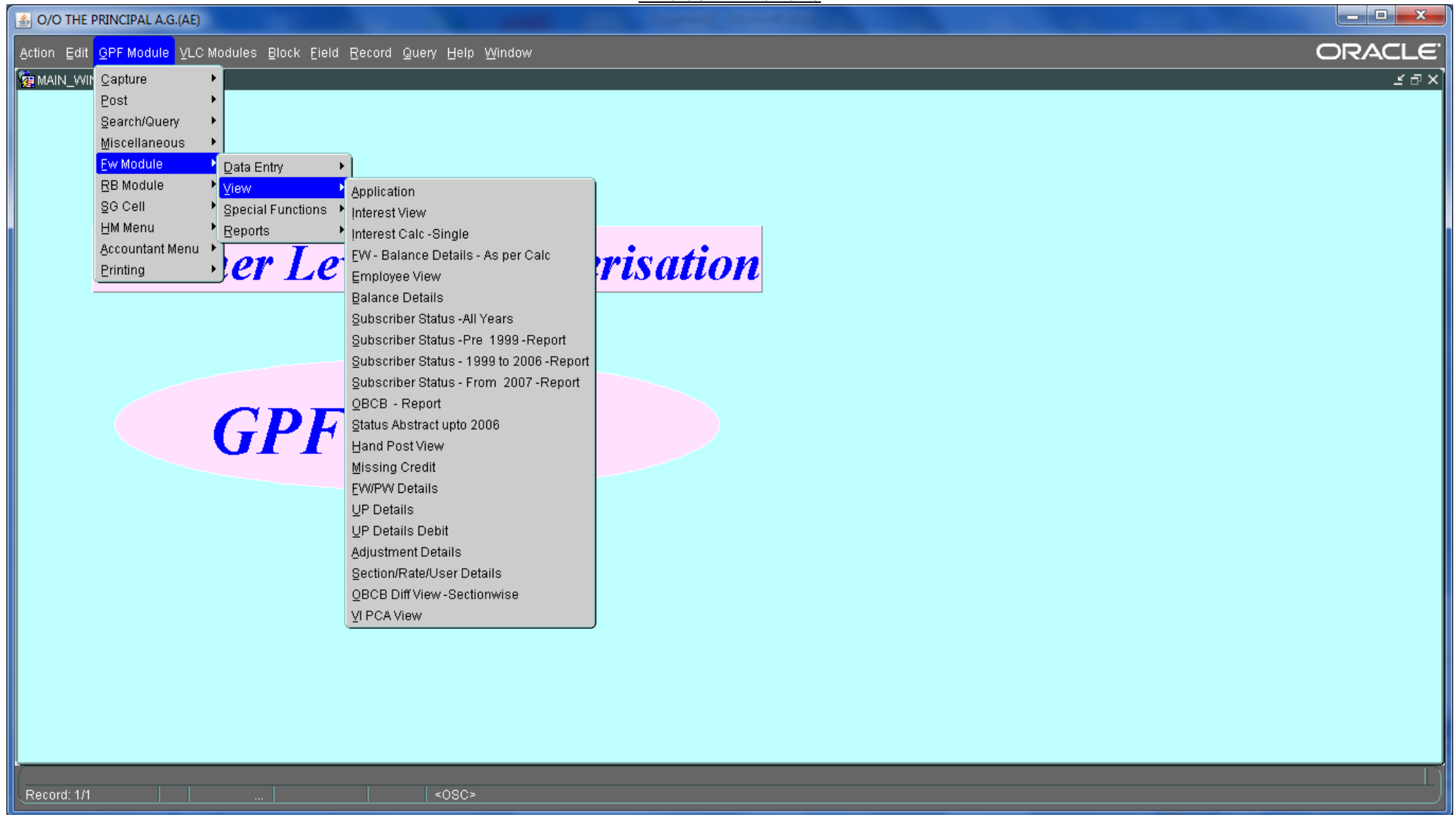




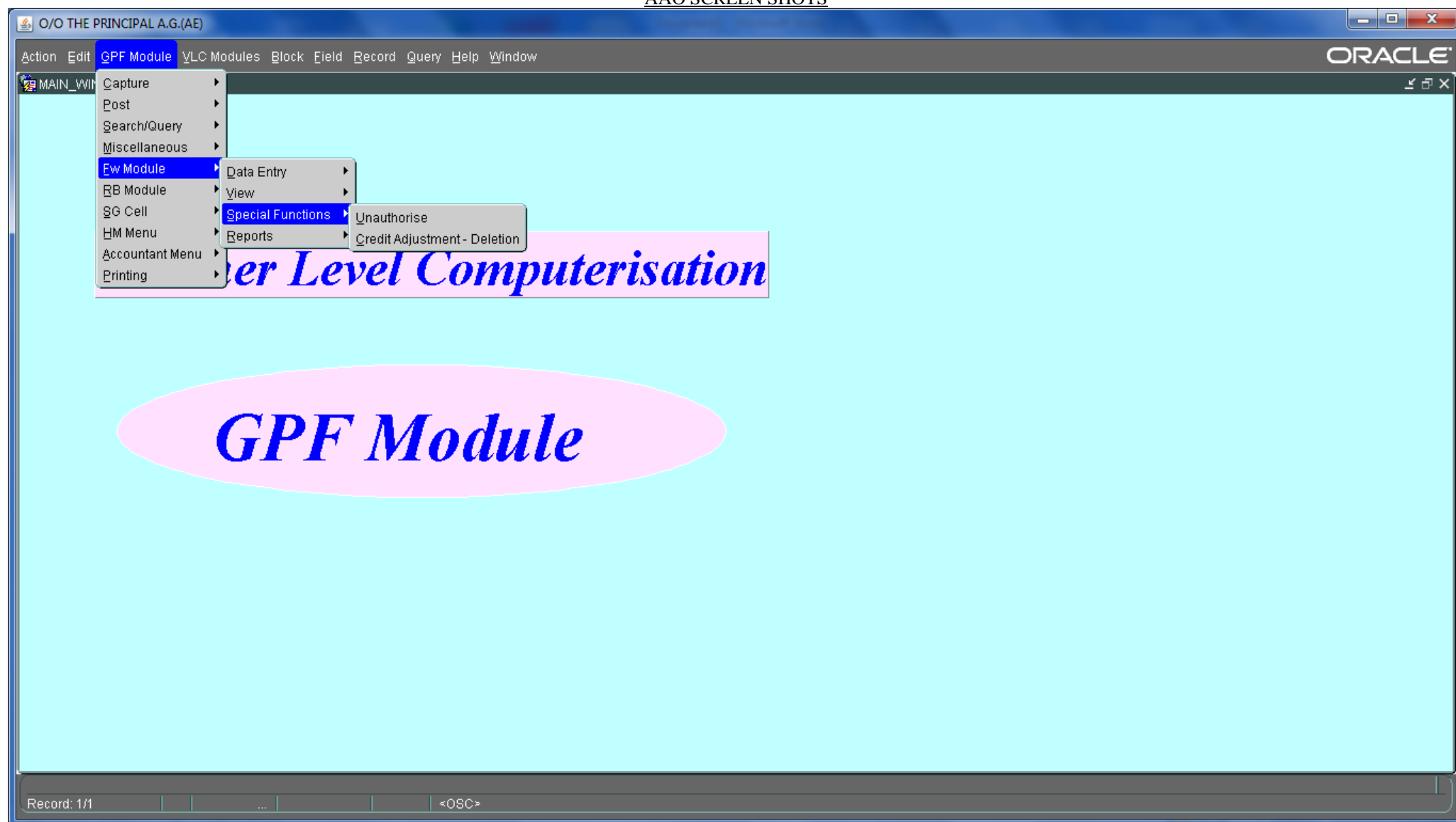


ANNEXURE 12.6.5

AAO SCREEN SHOTS

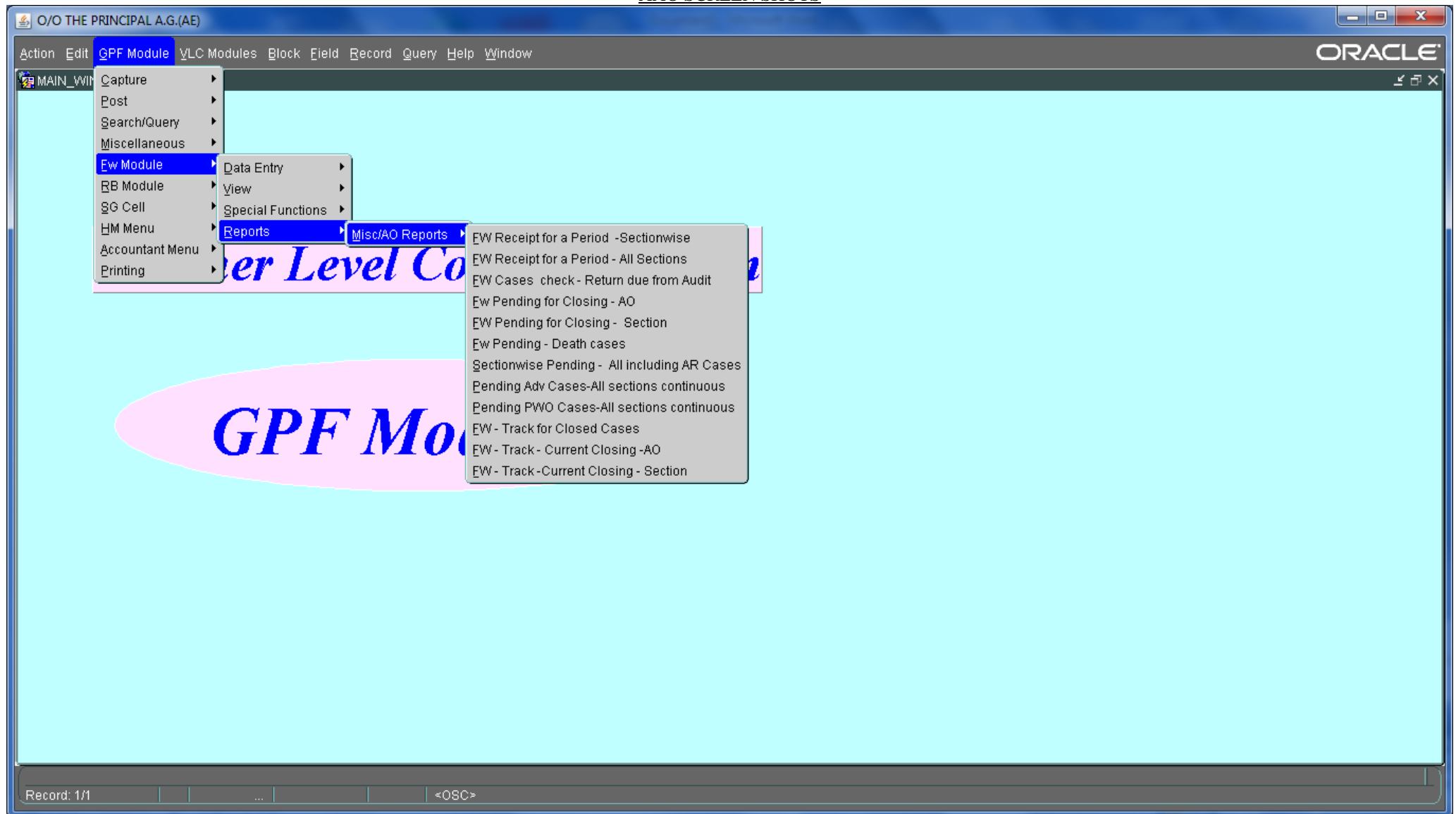






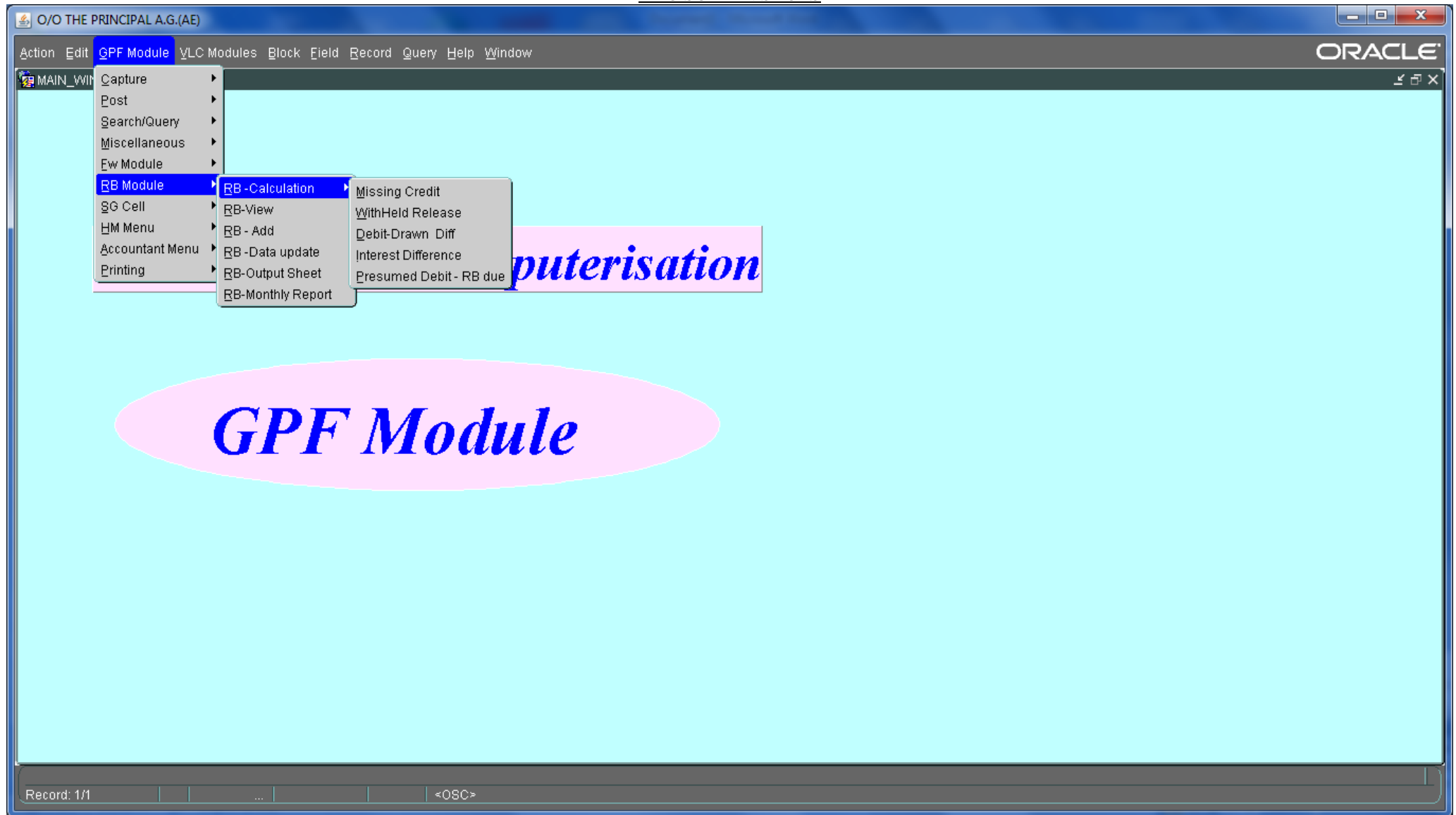
ANNEXURE 12.6.5

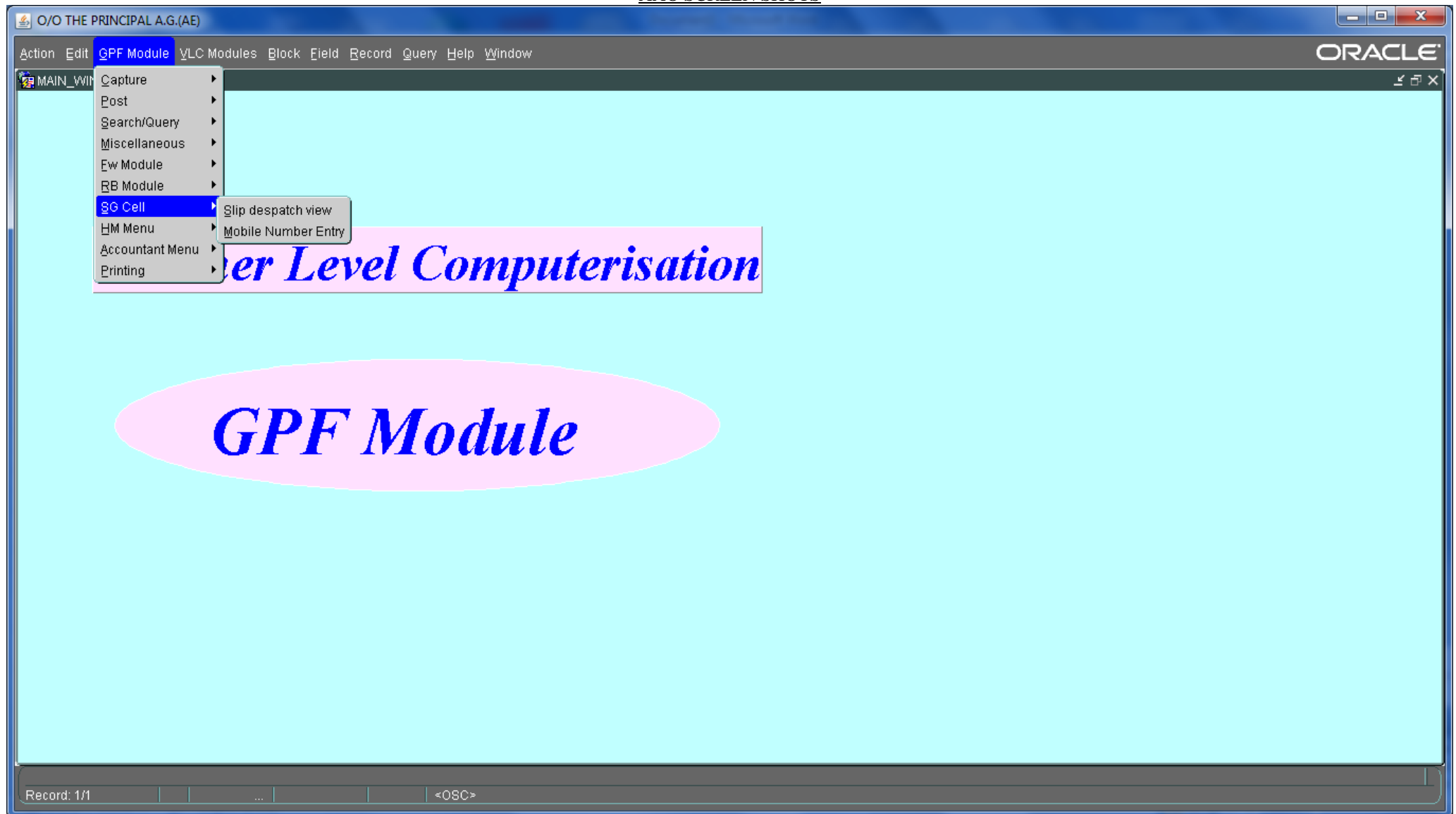
AAO SCREEN SHOTS

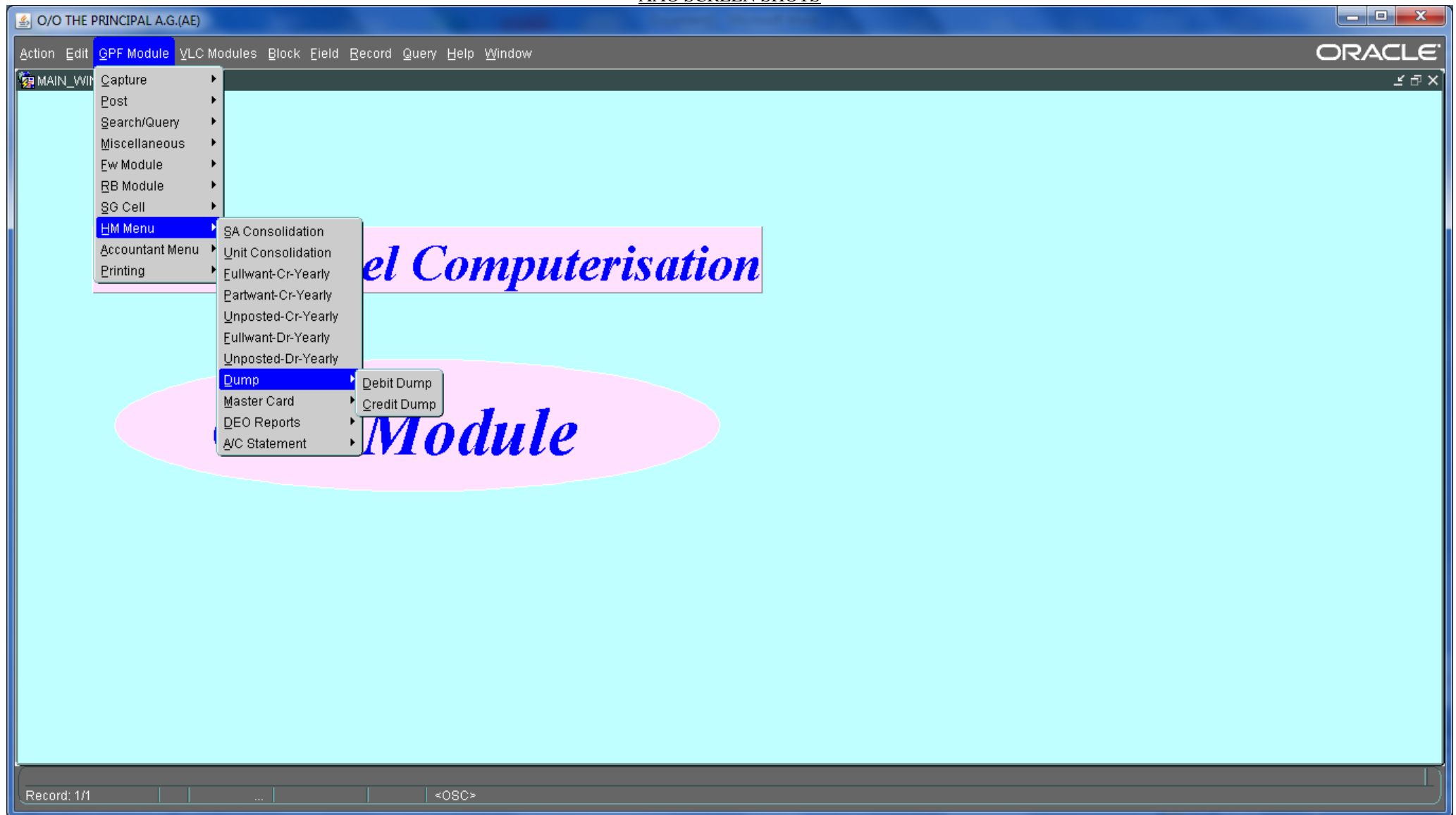


ANNEXURE 12.6.5

AAO SCREEN SHOTS

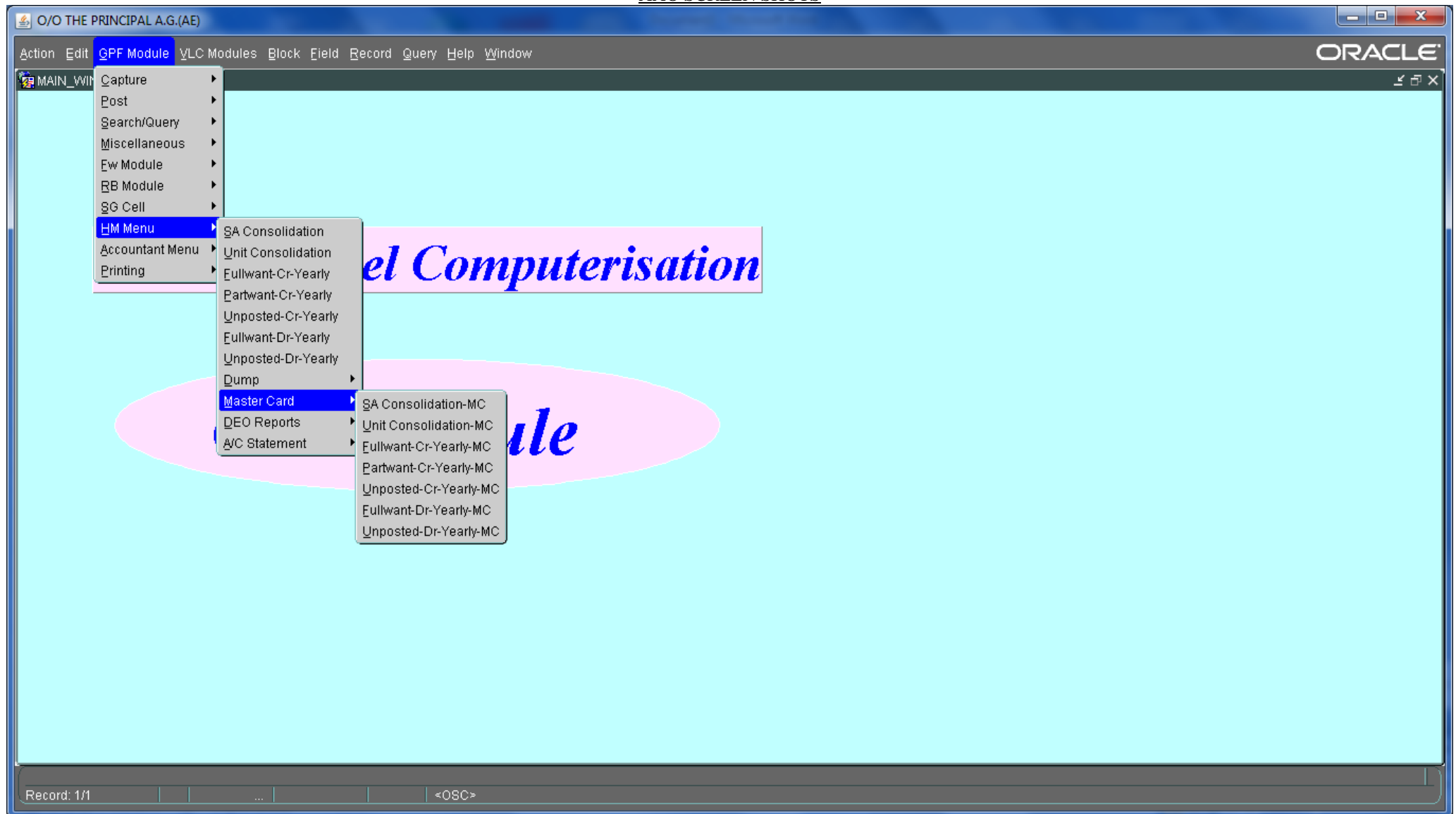






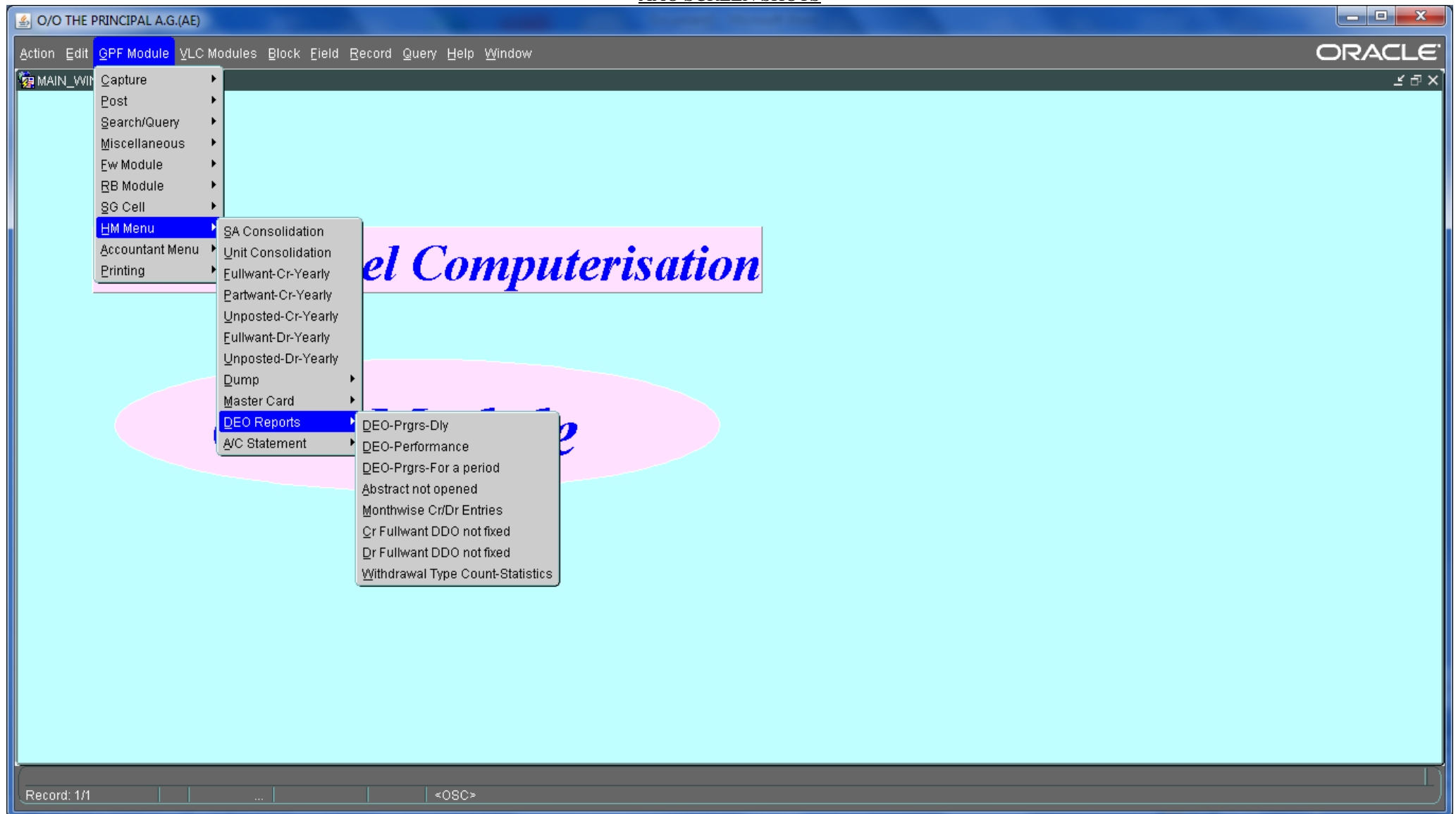
ANNEXURE 12.6.5

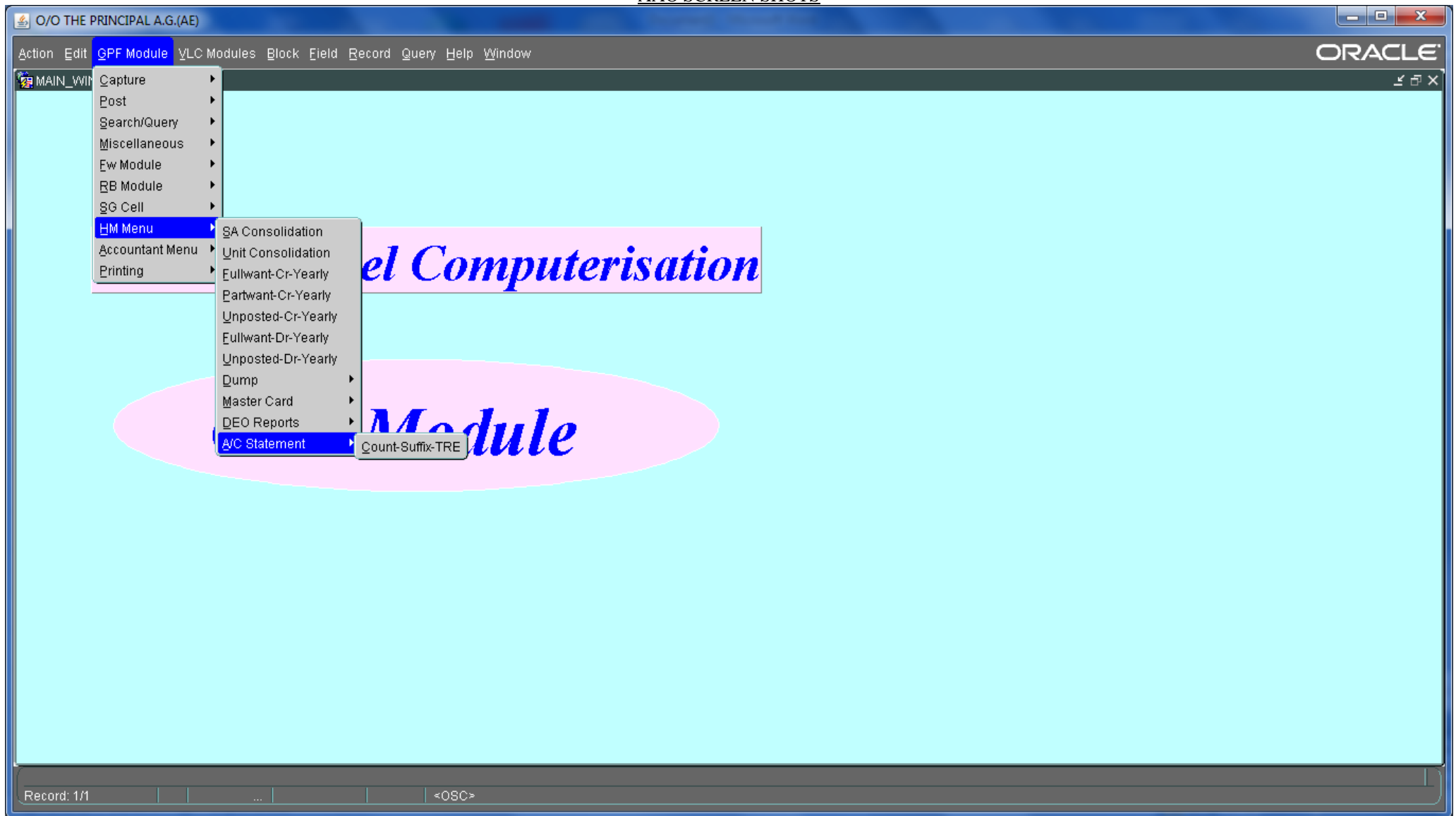
AAO SCREEN SHOTS



ANNEXURE 12.6.5

AAO SCREEN SHOTS

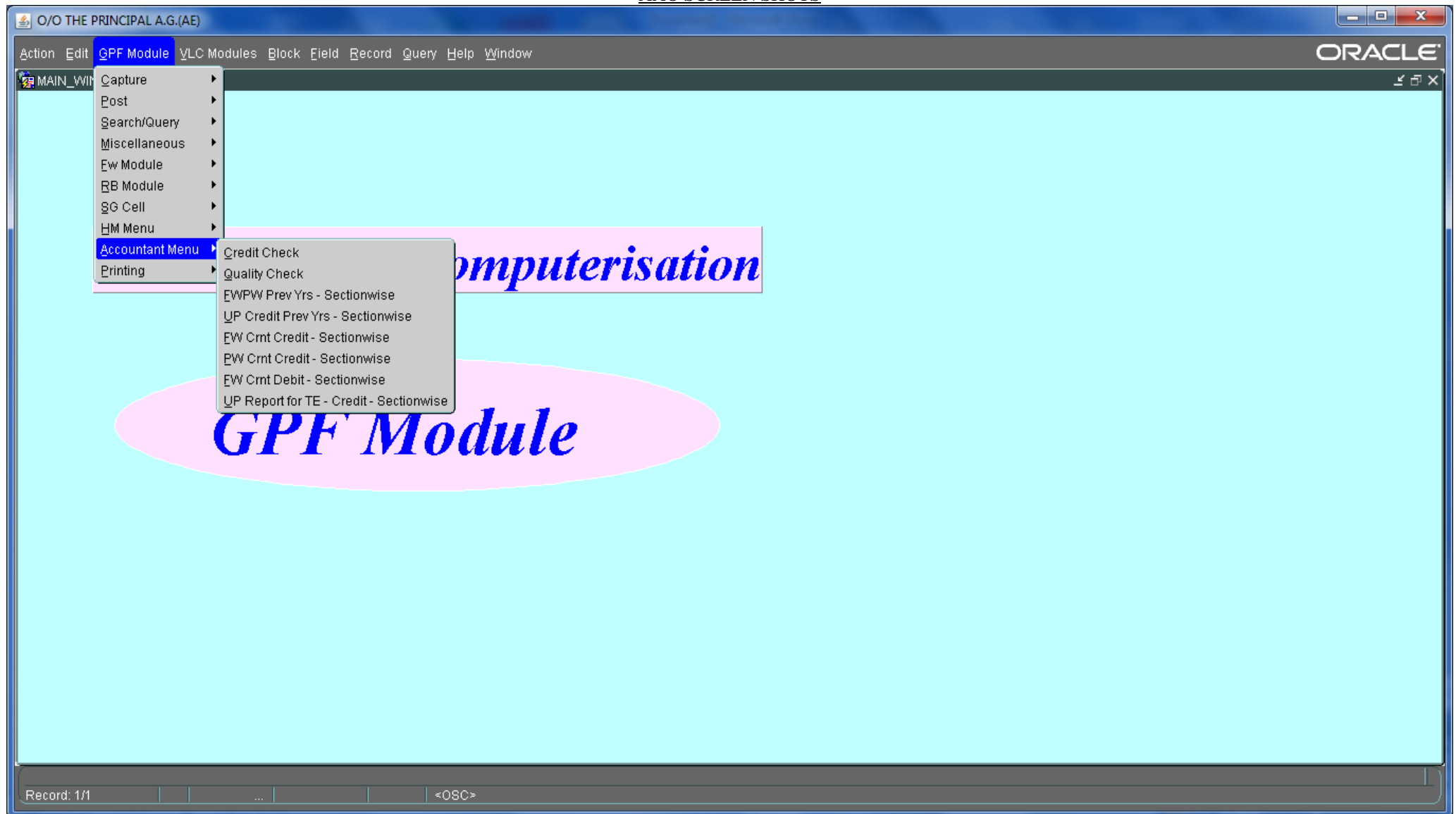






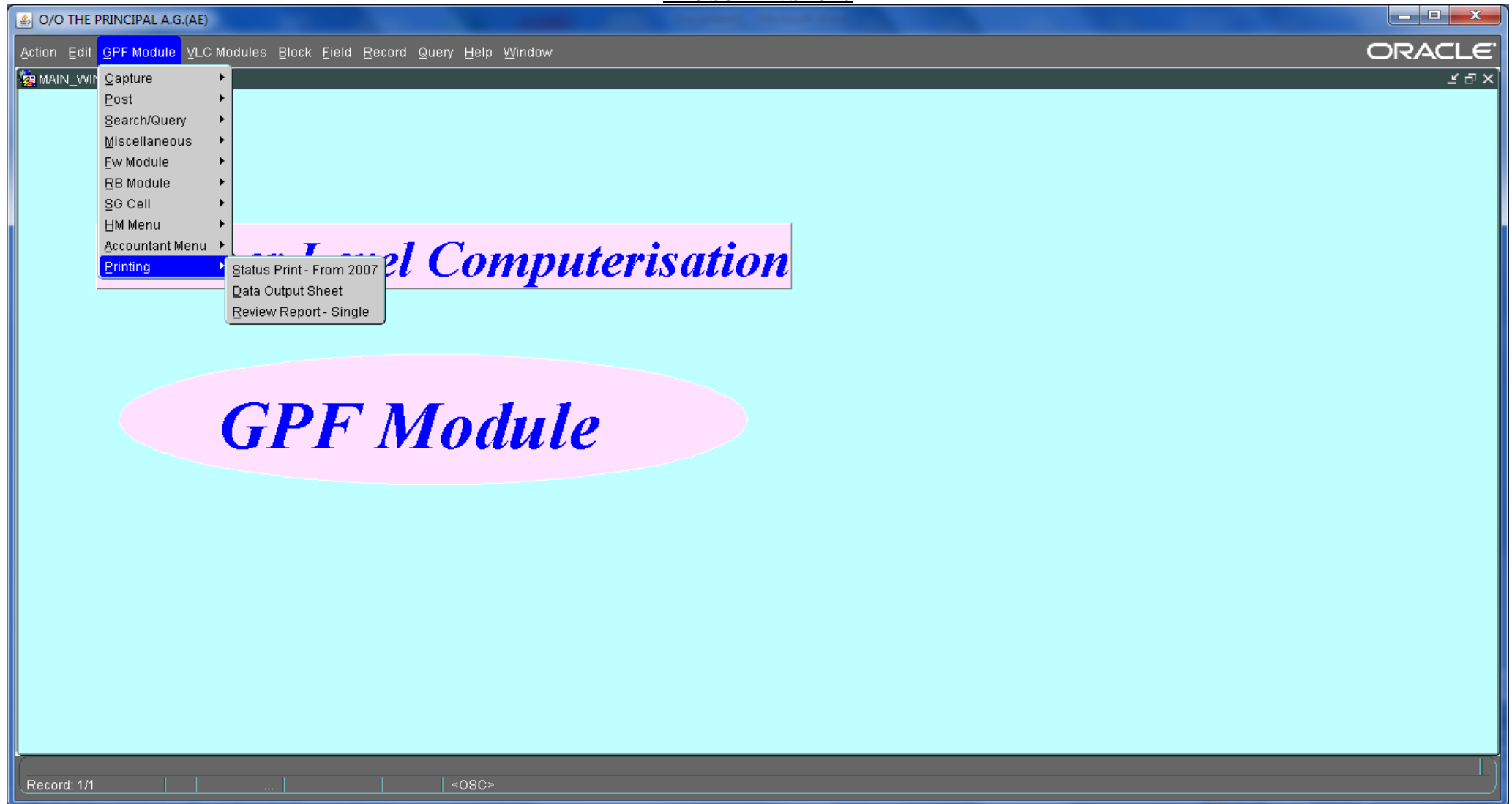
ANNEXURE 12.6.5

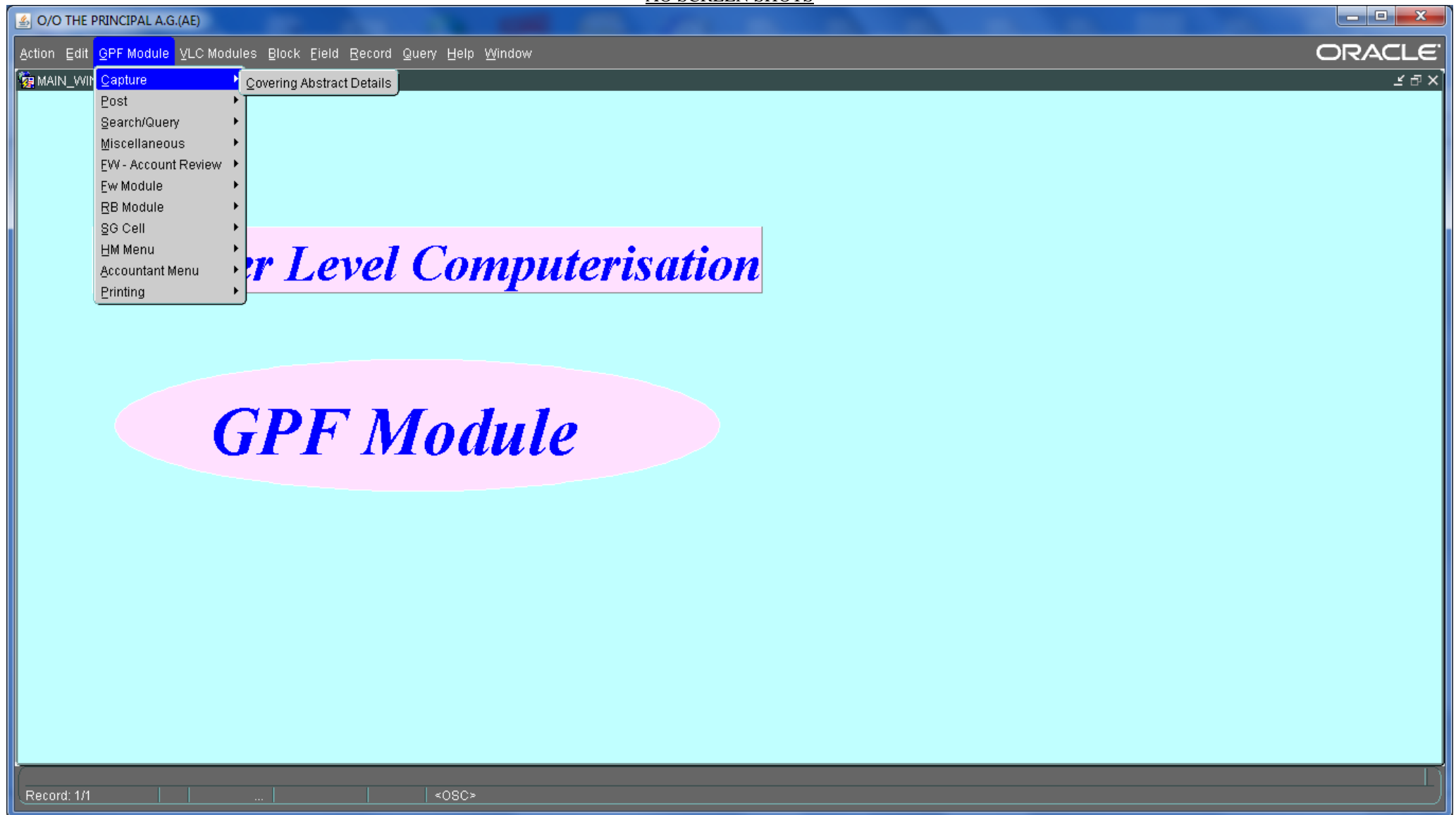
AAO SCREEN SHOTS

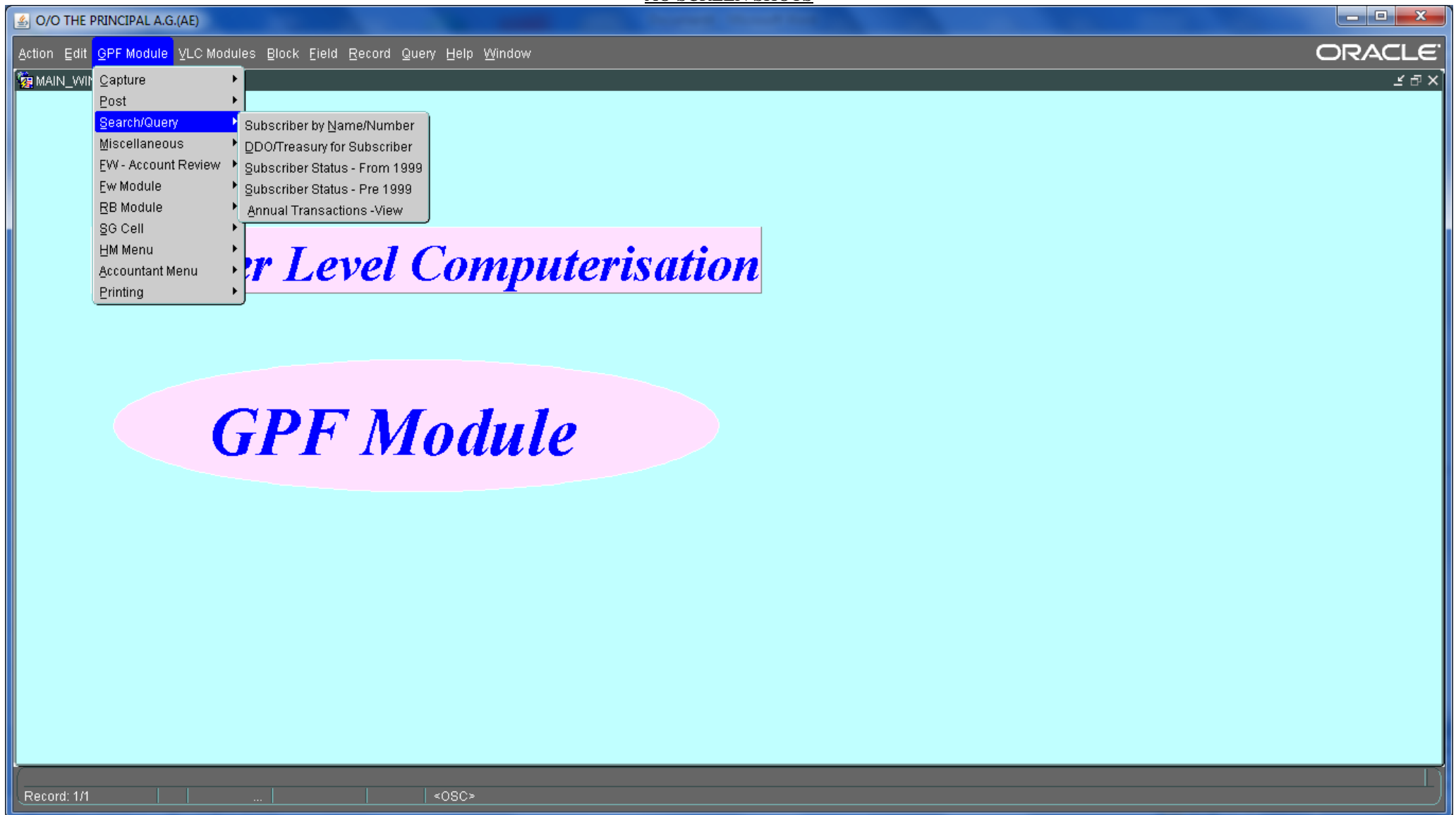


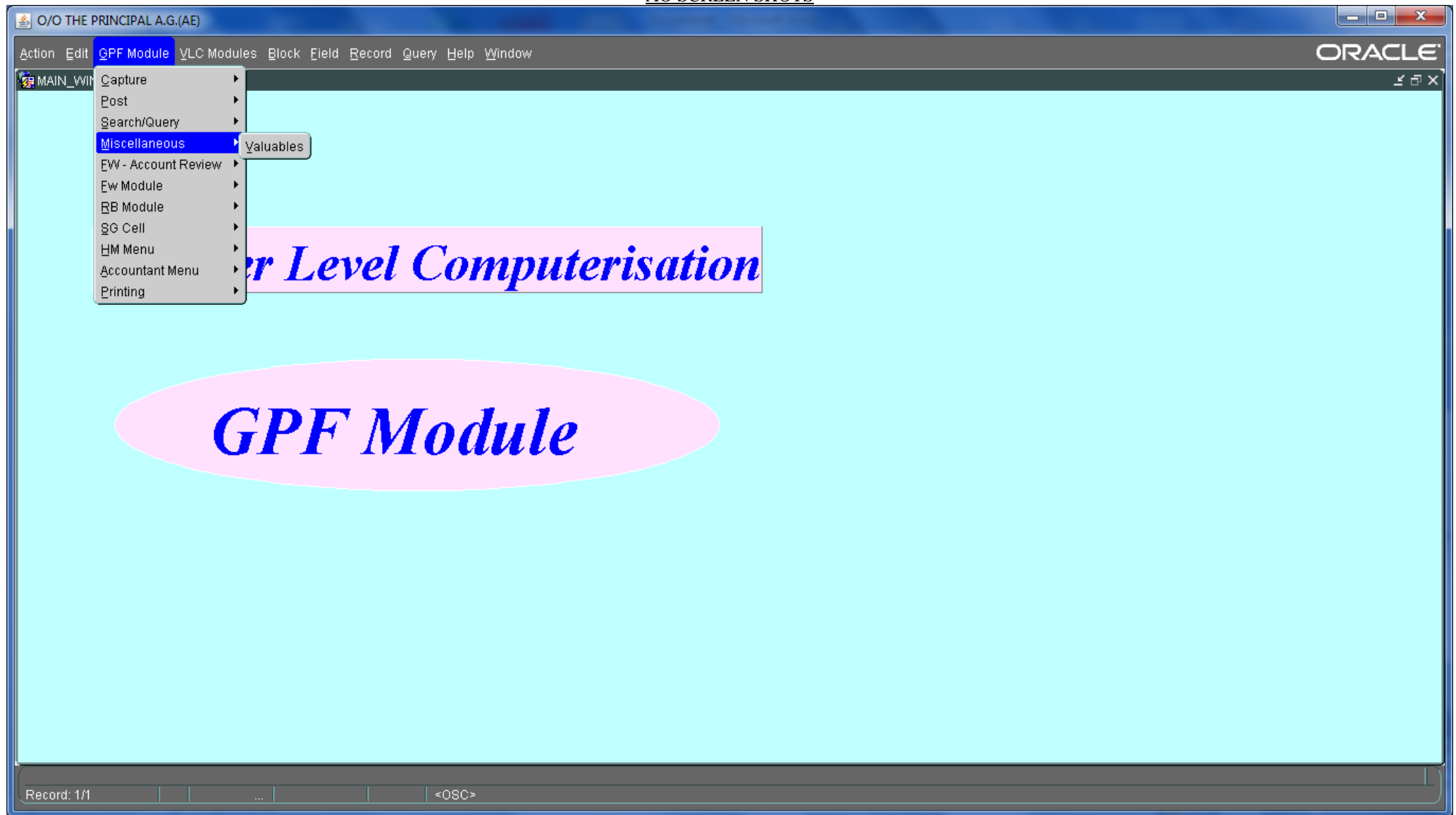
ANNEXURE 12.6.5

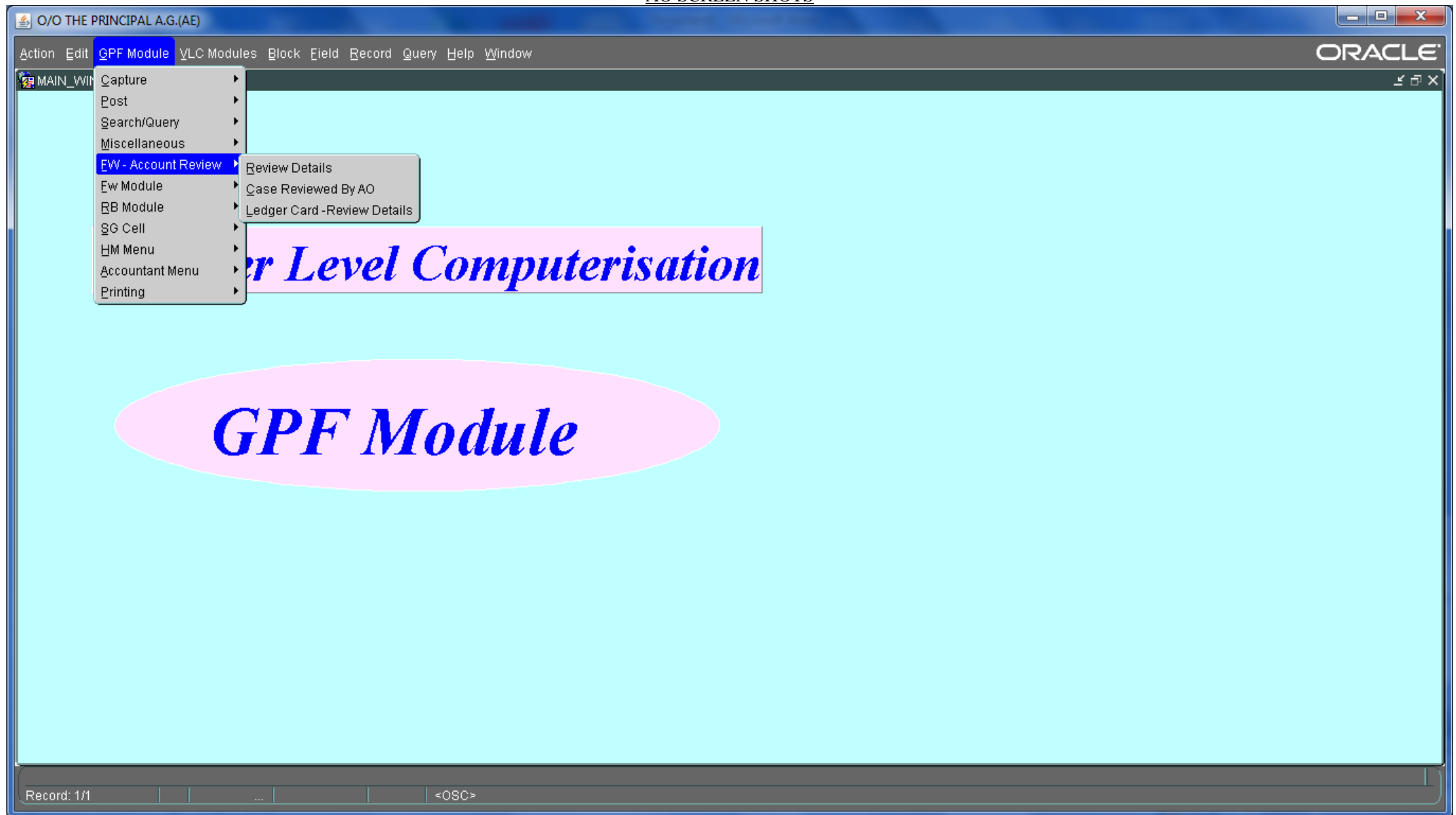
AAO SCREEN SHOTS





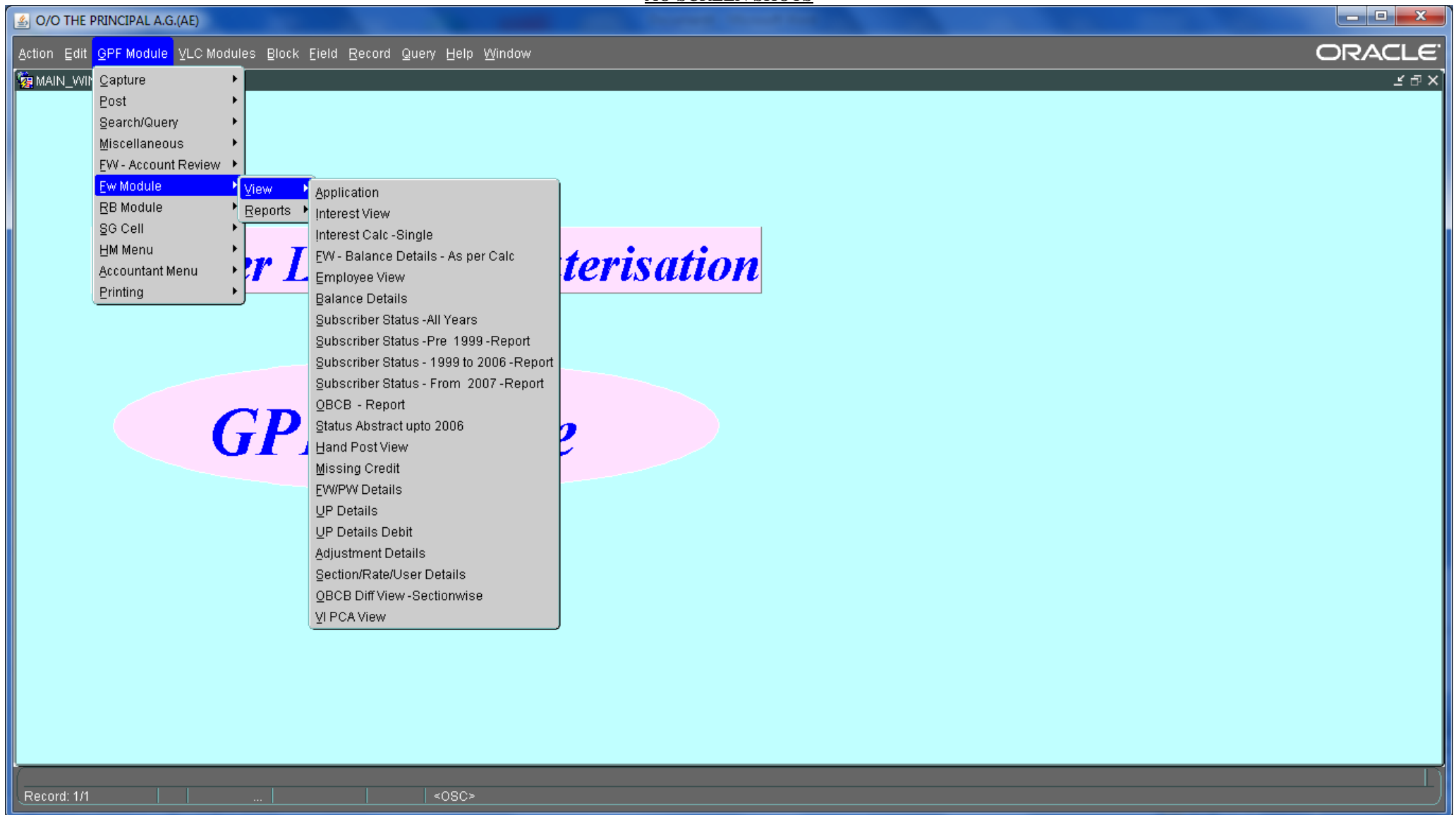






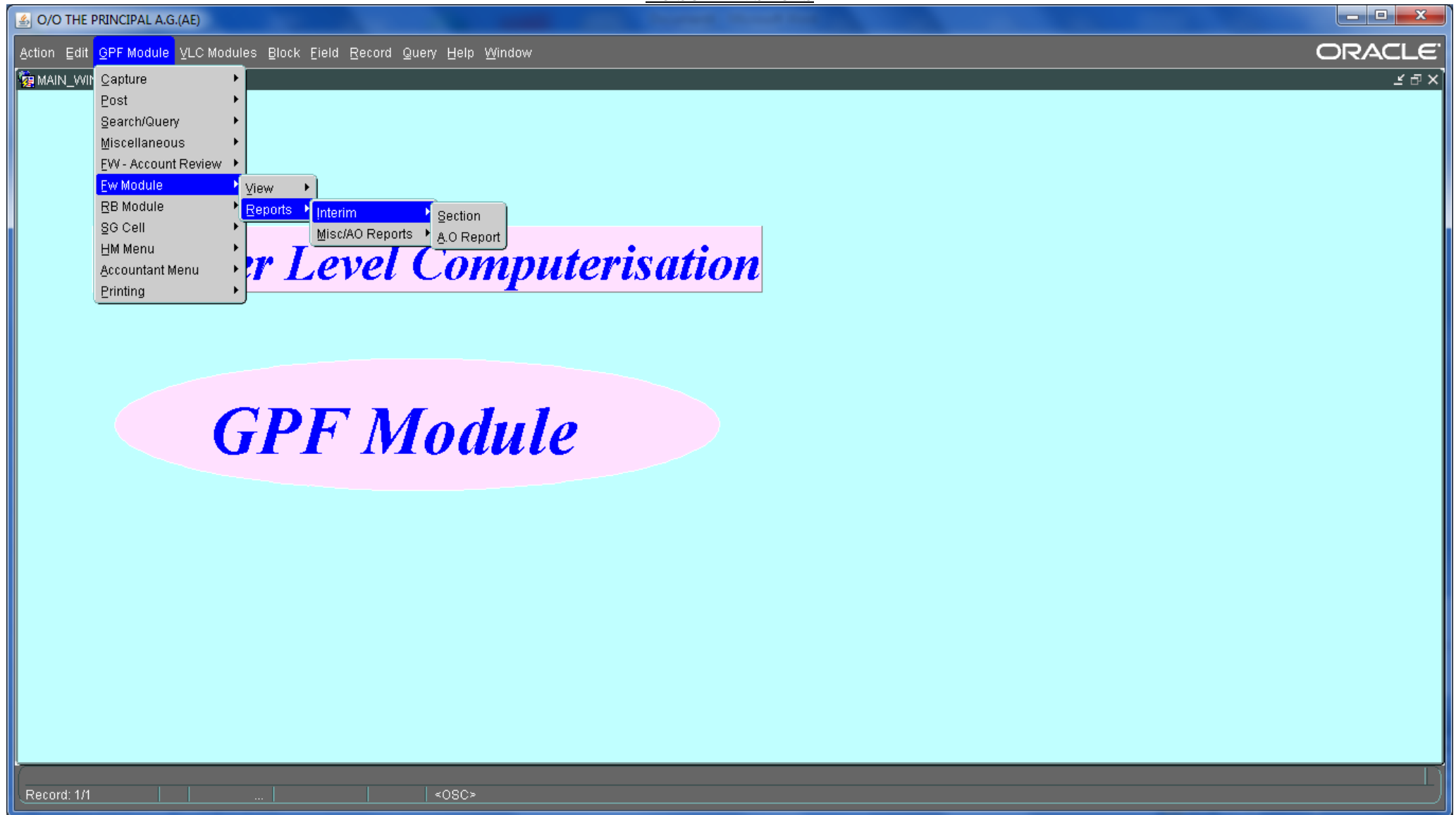
ANNEXURE 12.6.6

AO SCREEN SHOTS



ANNEXURE 12.6.6

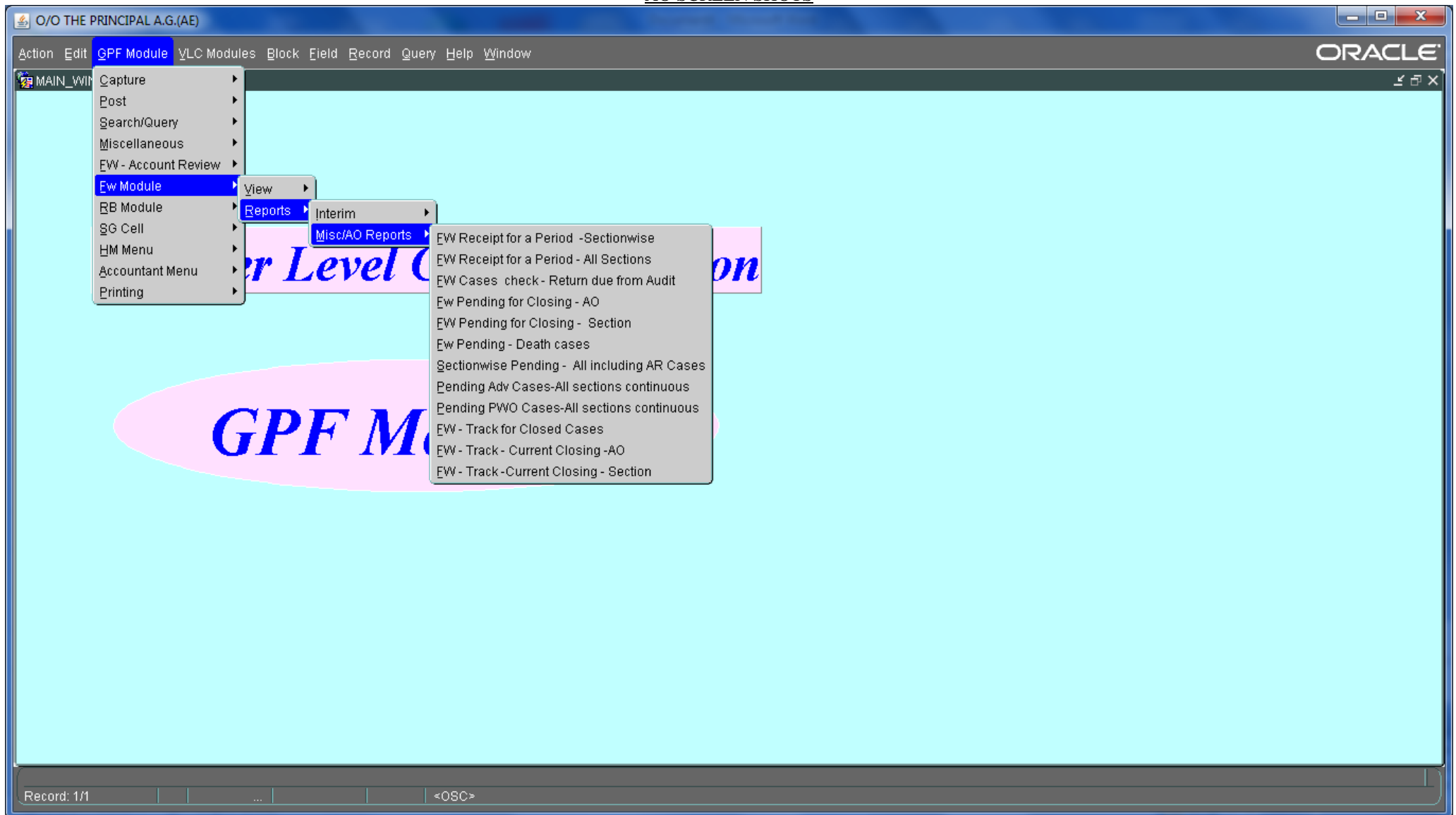
AO SCREEN SHOTS





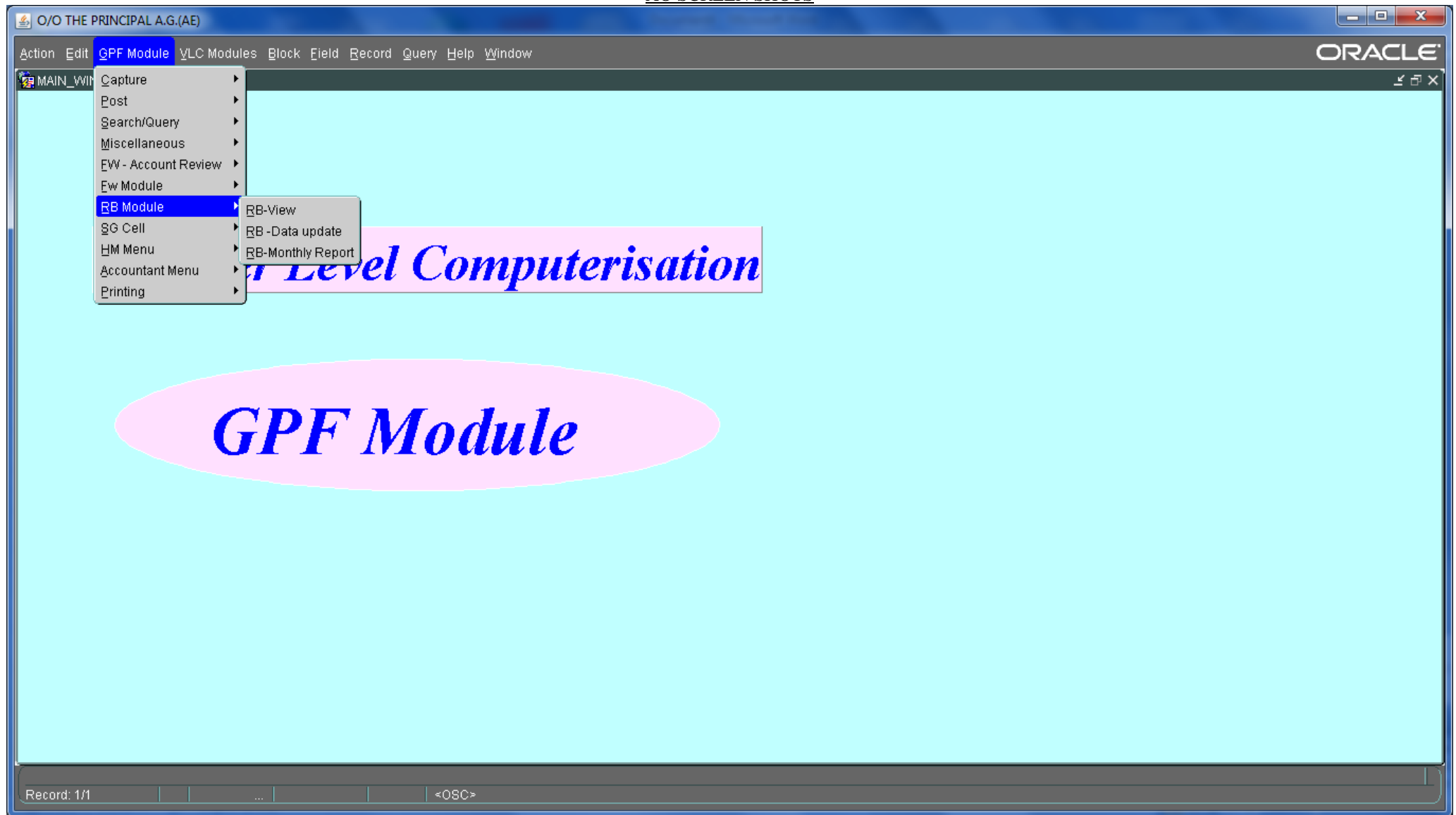
ANNEXURE 12.6.6

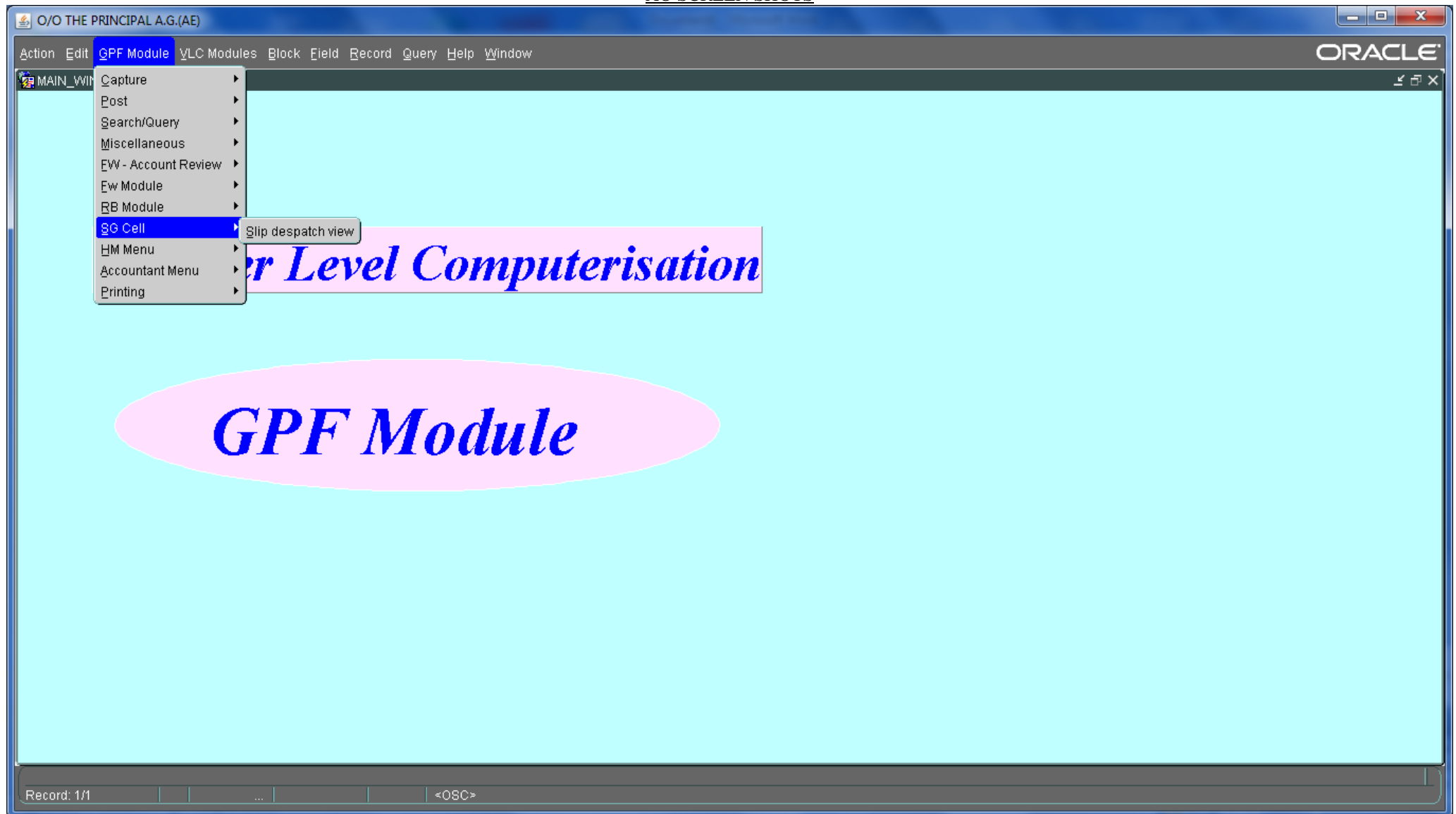
AO SCREEN SHOTS



ANNEXURE 12.6.6

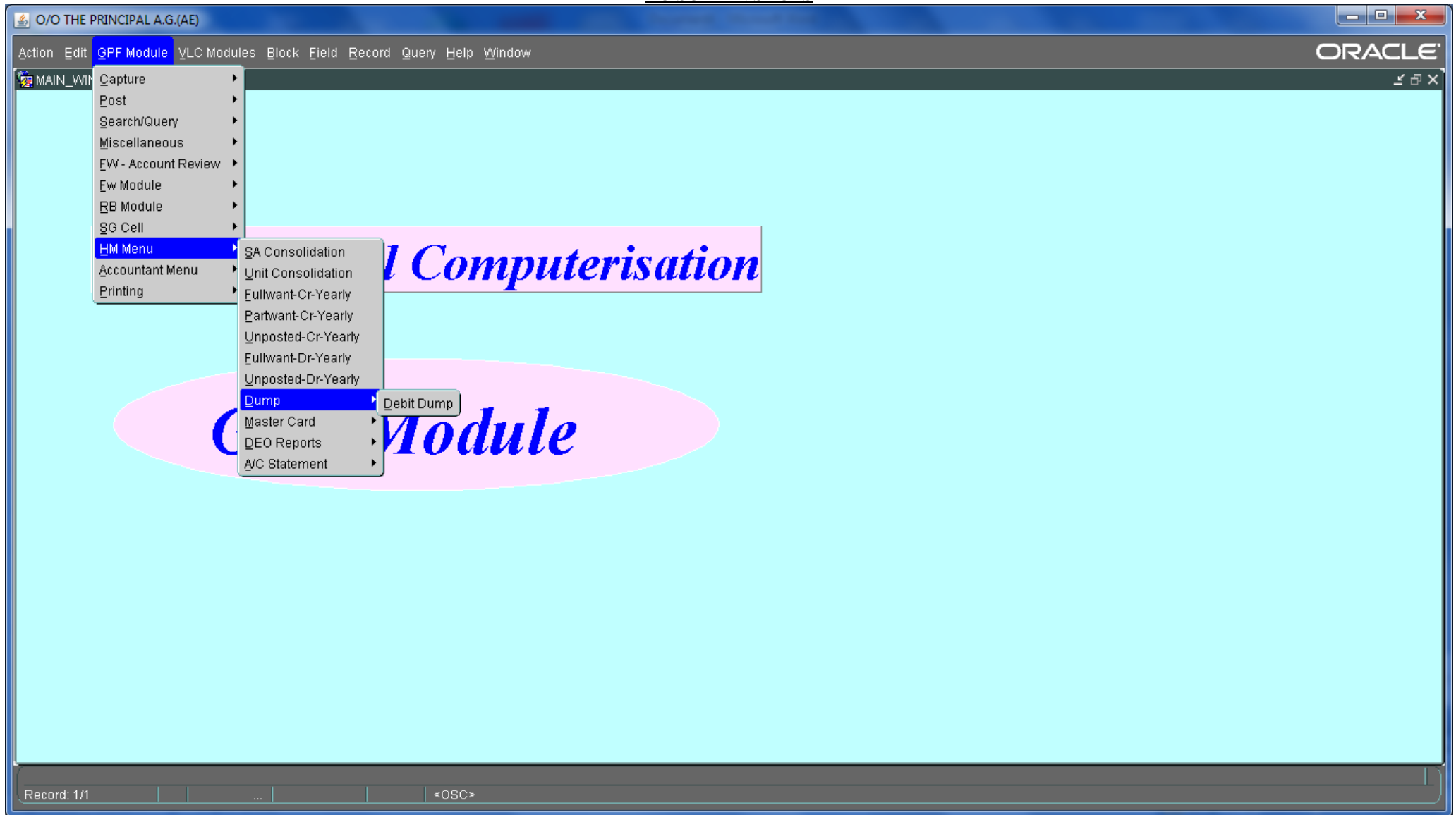
AO SCREEN SHOTS



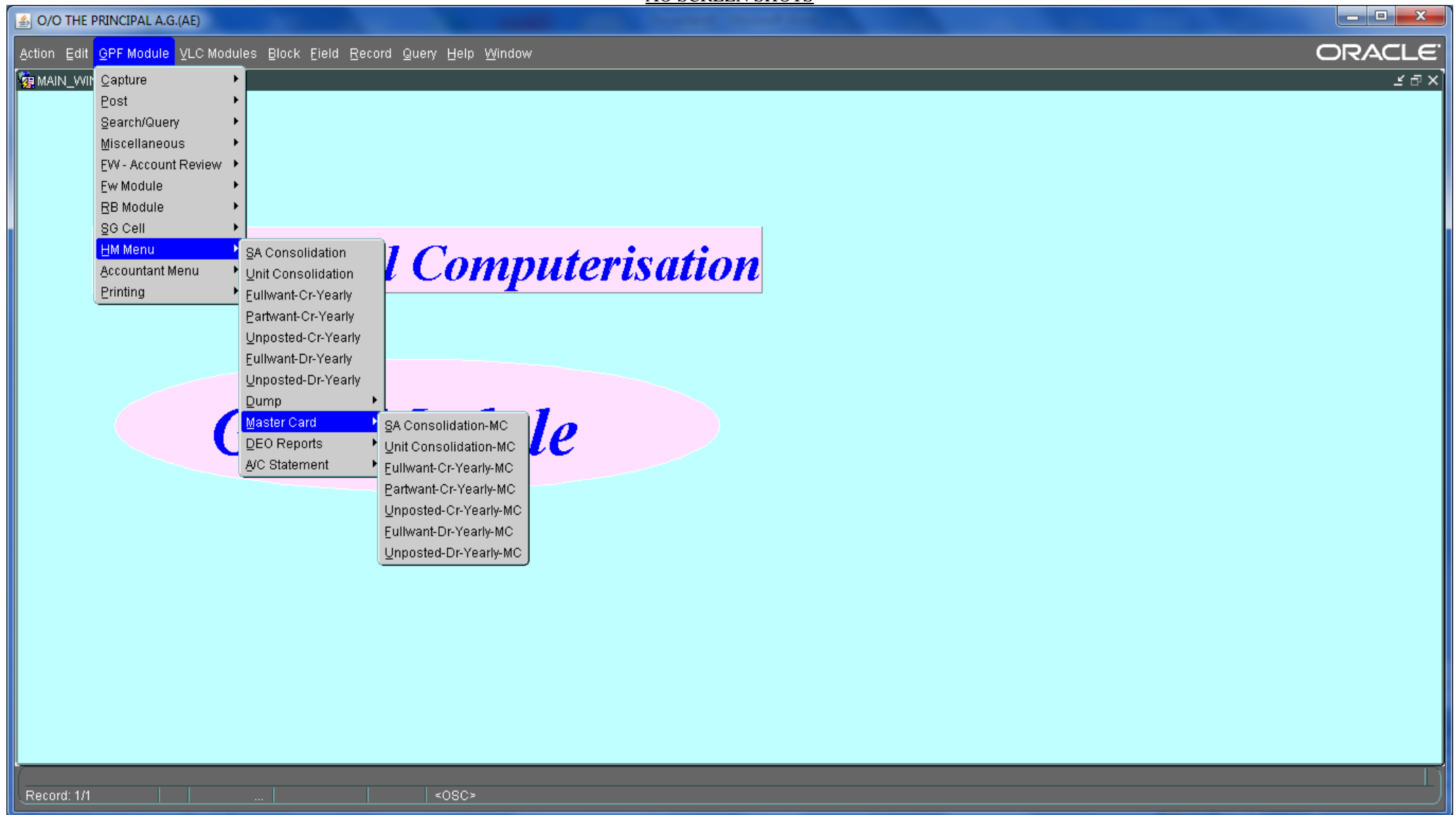


ANNEXURE 12.6.6

AO SCREEN SHOTS

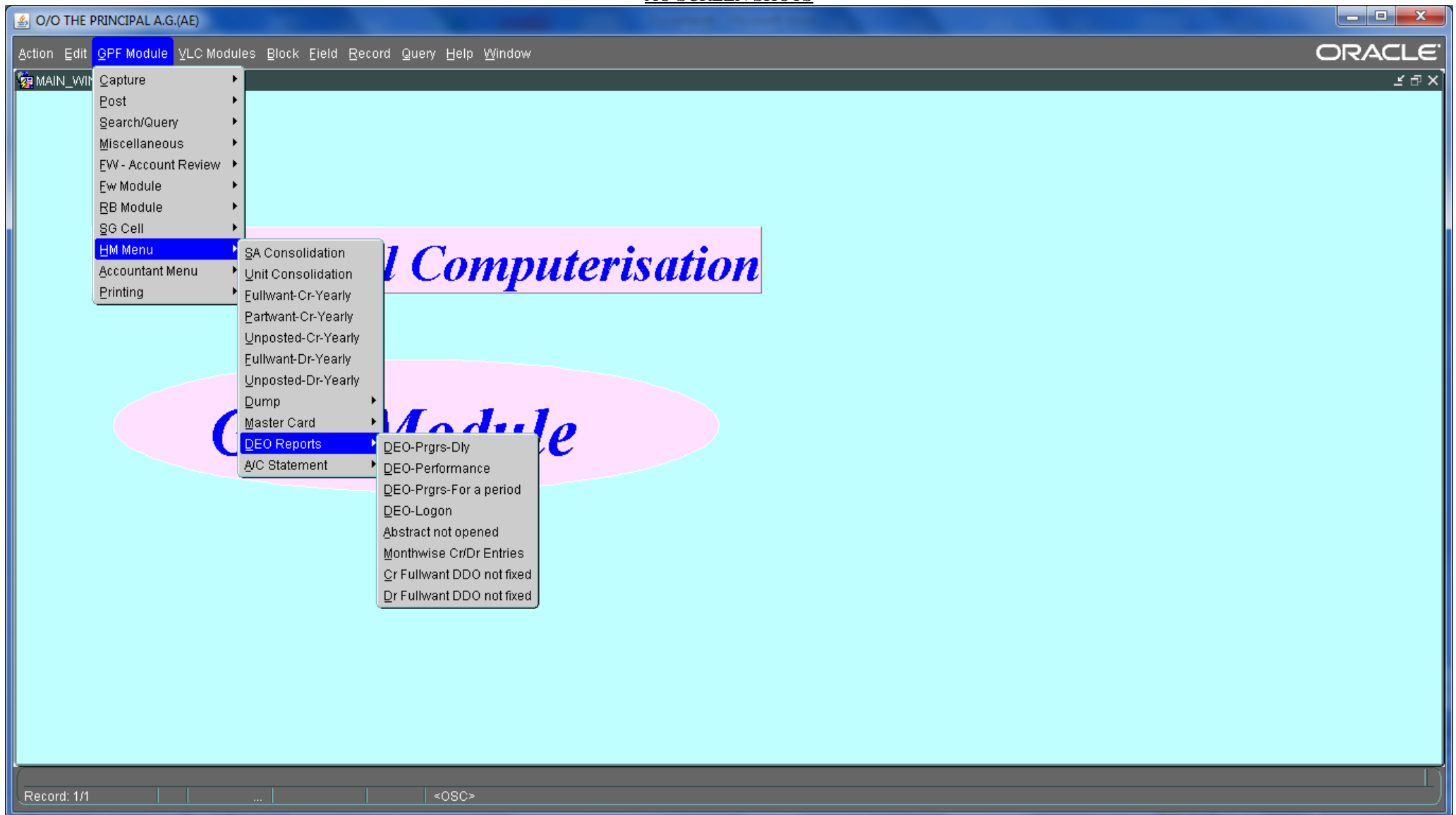


## AO SCREEN SHOTS



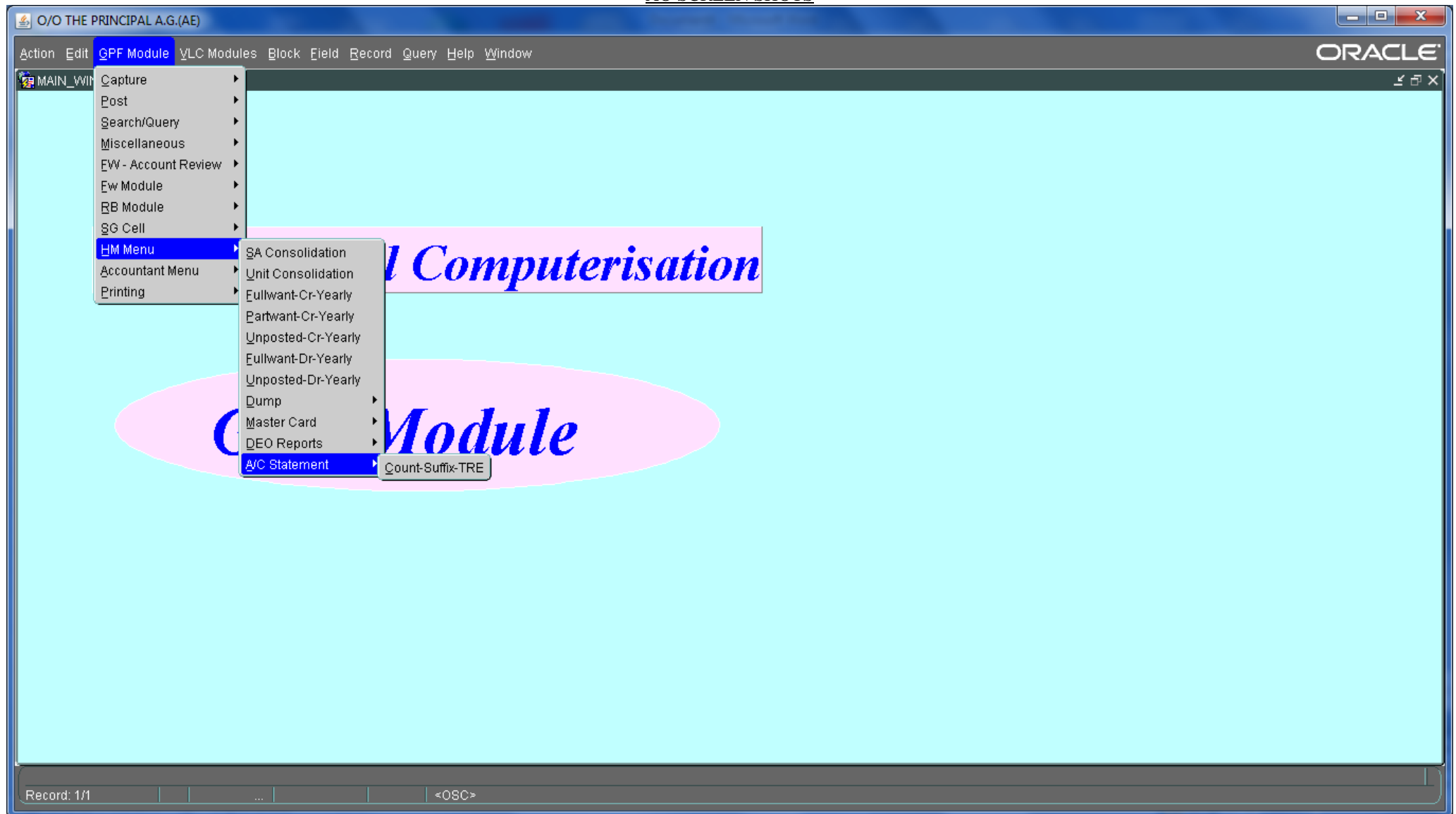
ANNEXURE 12.6.6

AO SCREEN SHOTS



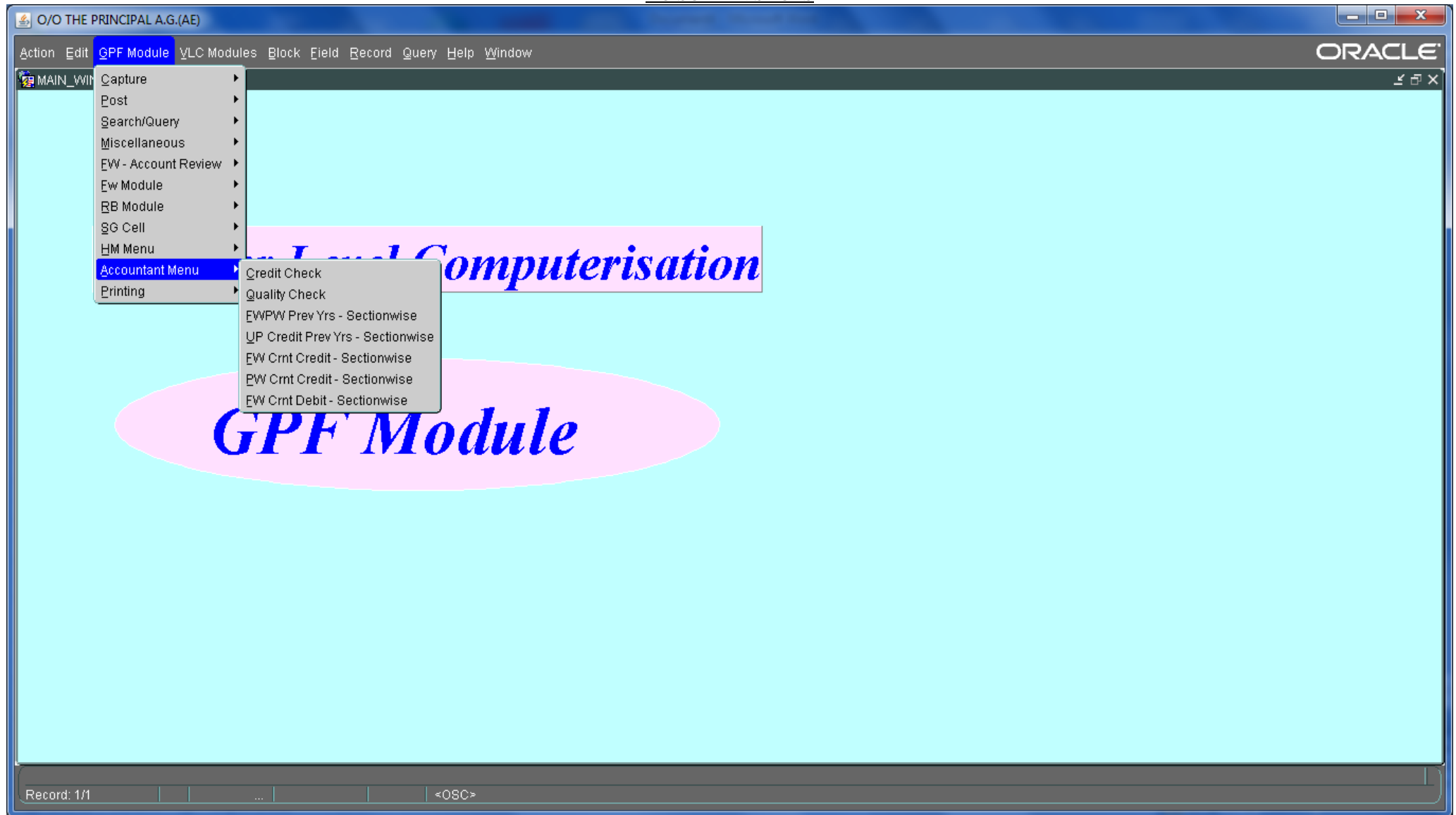
ANNEXURE 12.6.6

AO SCREEN SHOTS

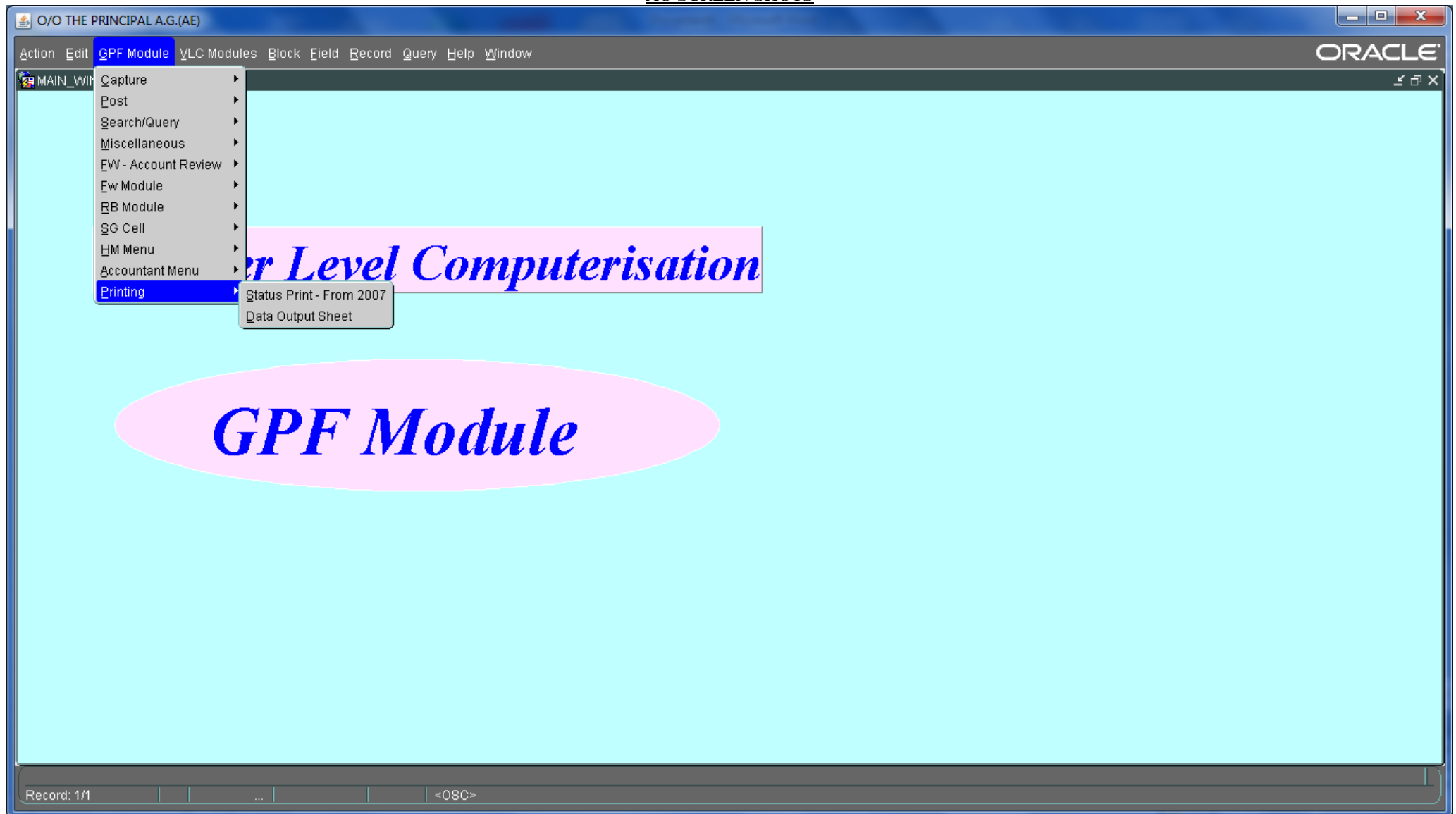


ANNEXURE 12.6.6

AO SCREEN SHOTS

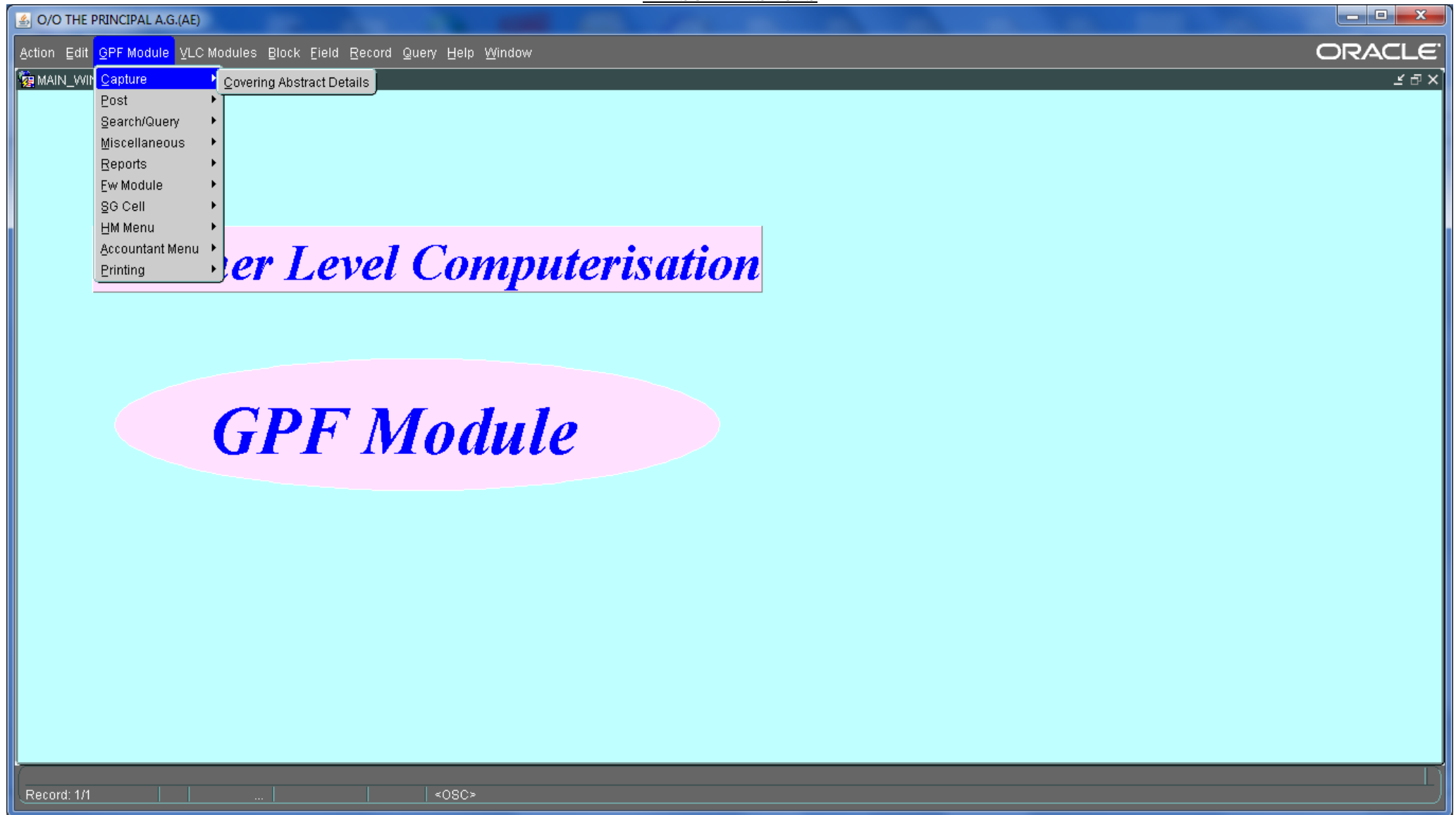


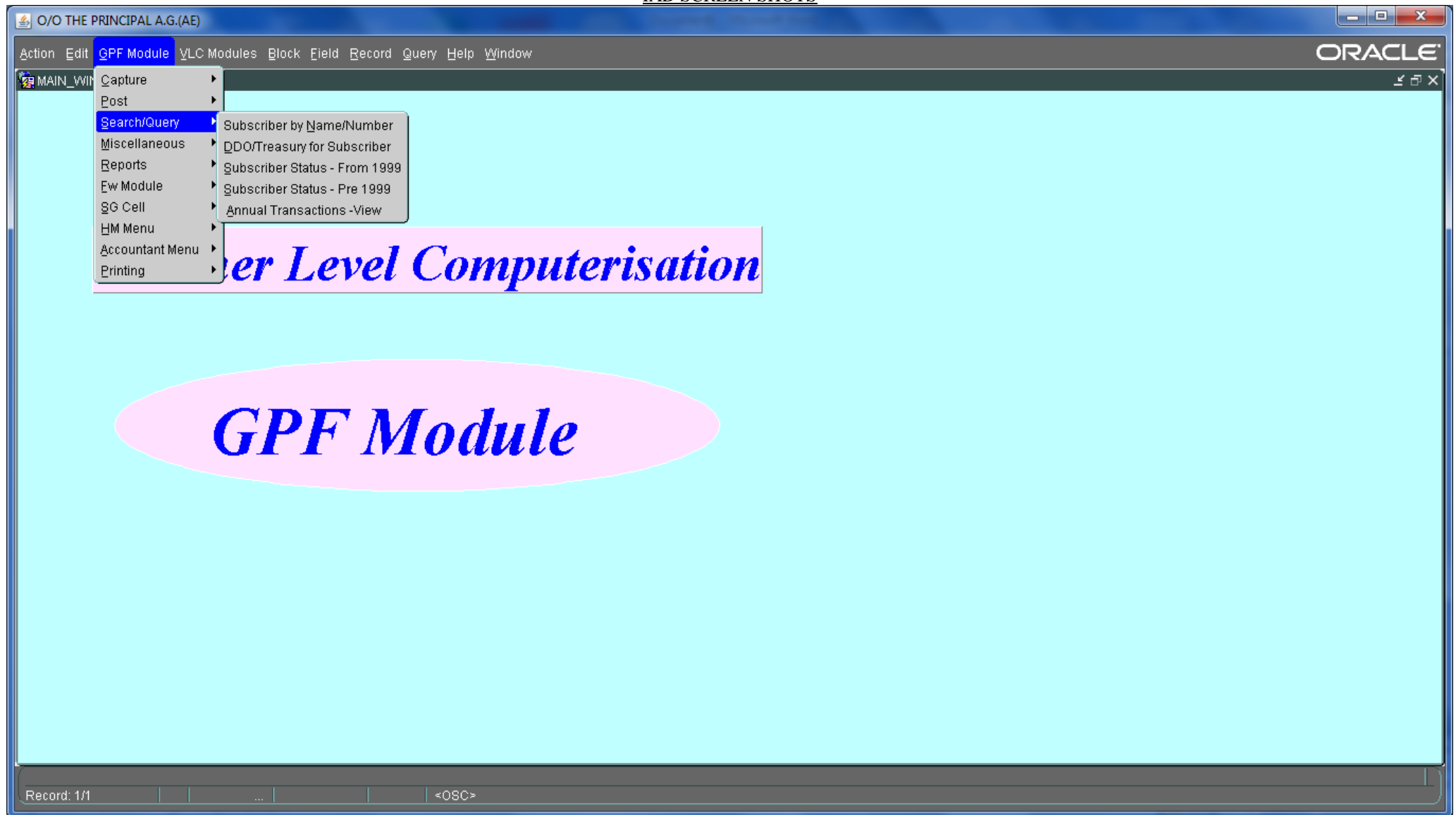


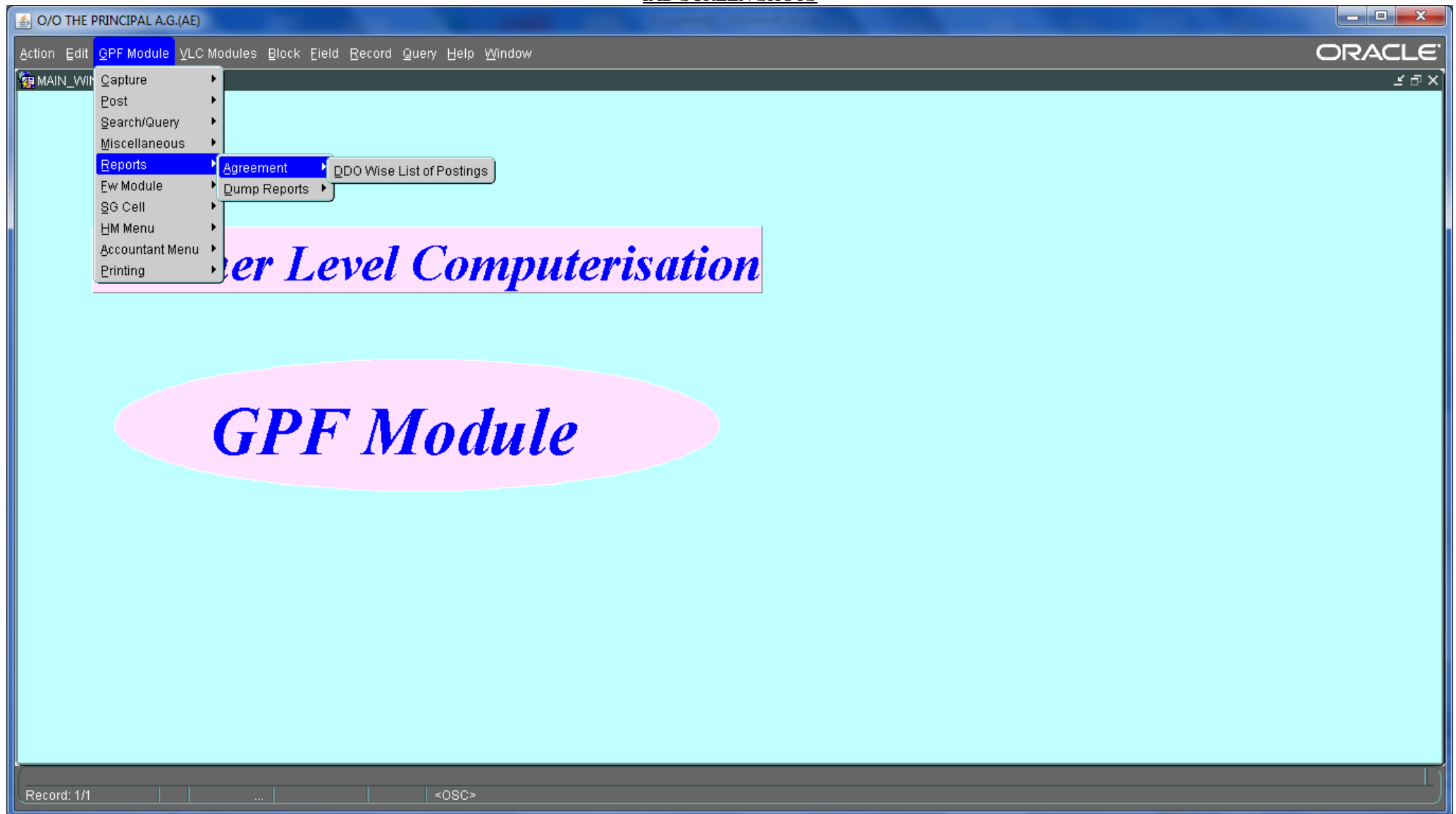


ANNEXURE 12.6.7

IAD SCREEN SHOTS

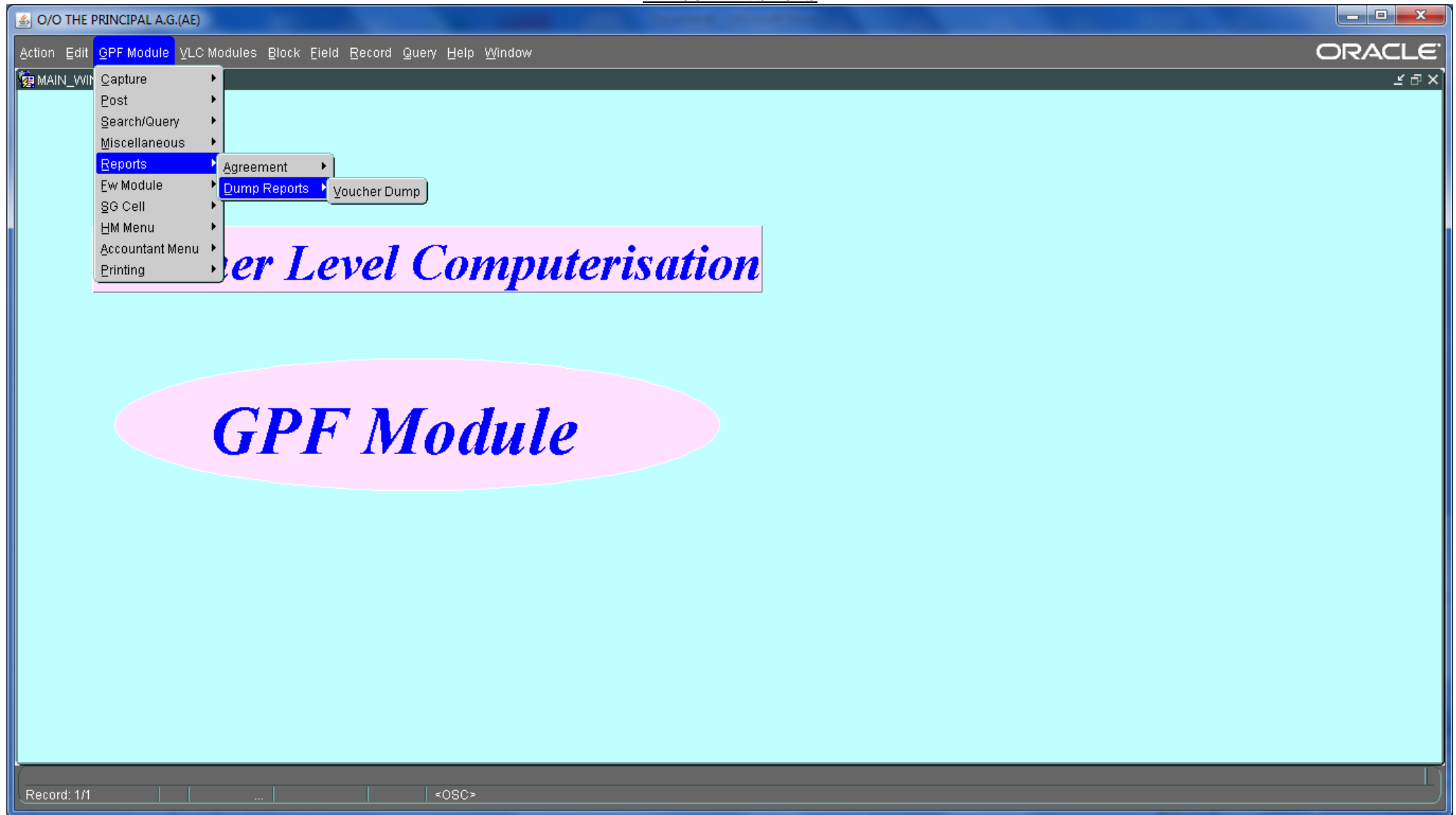




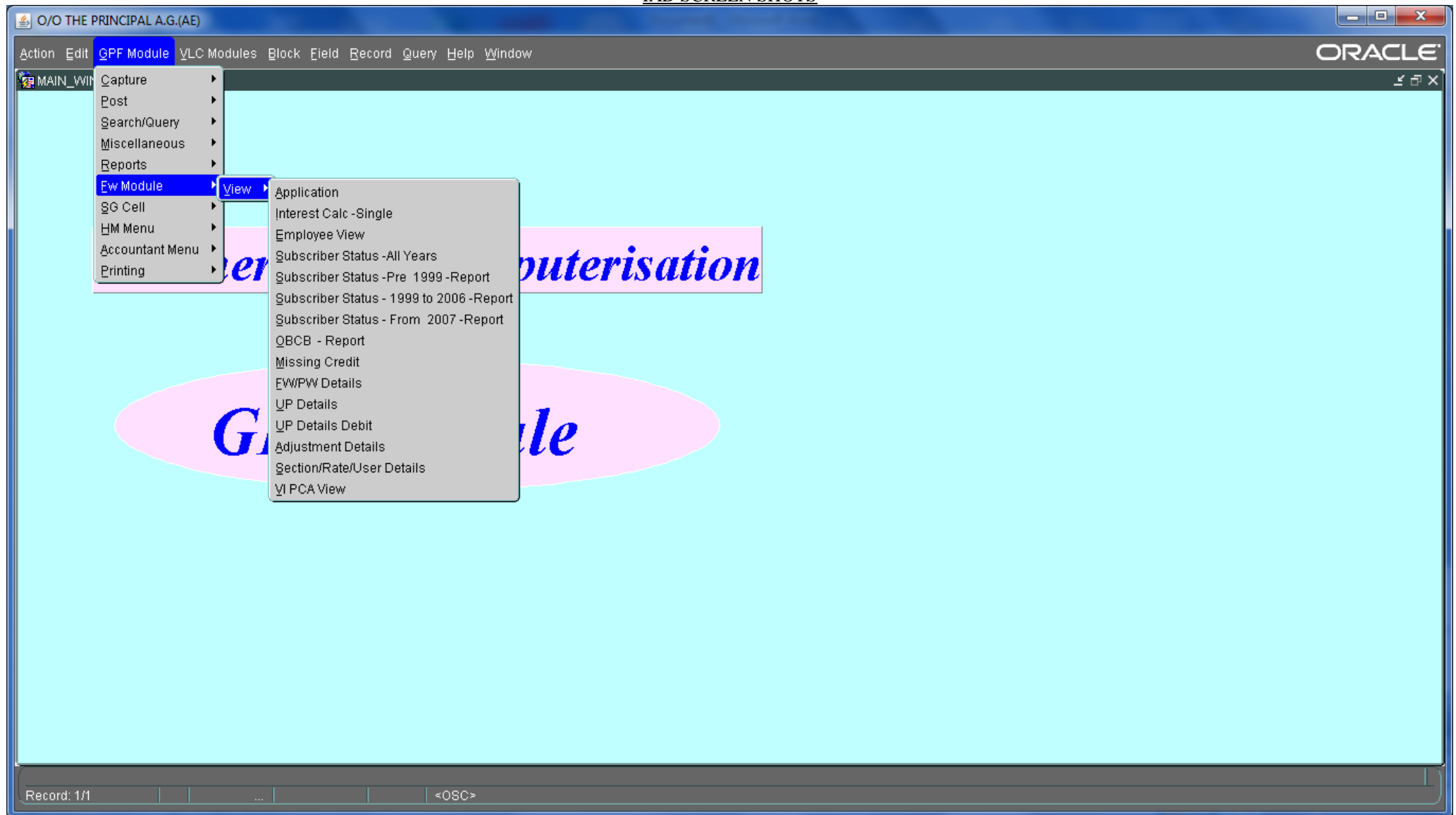


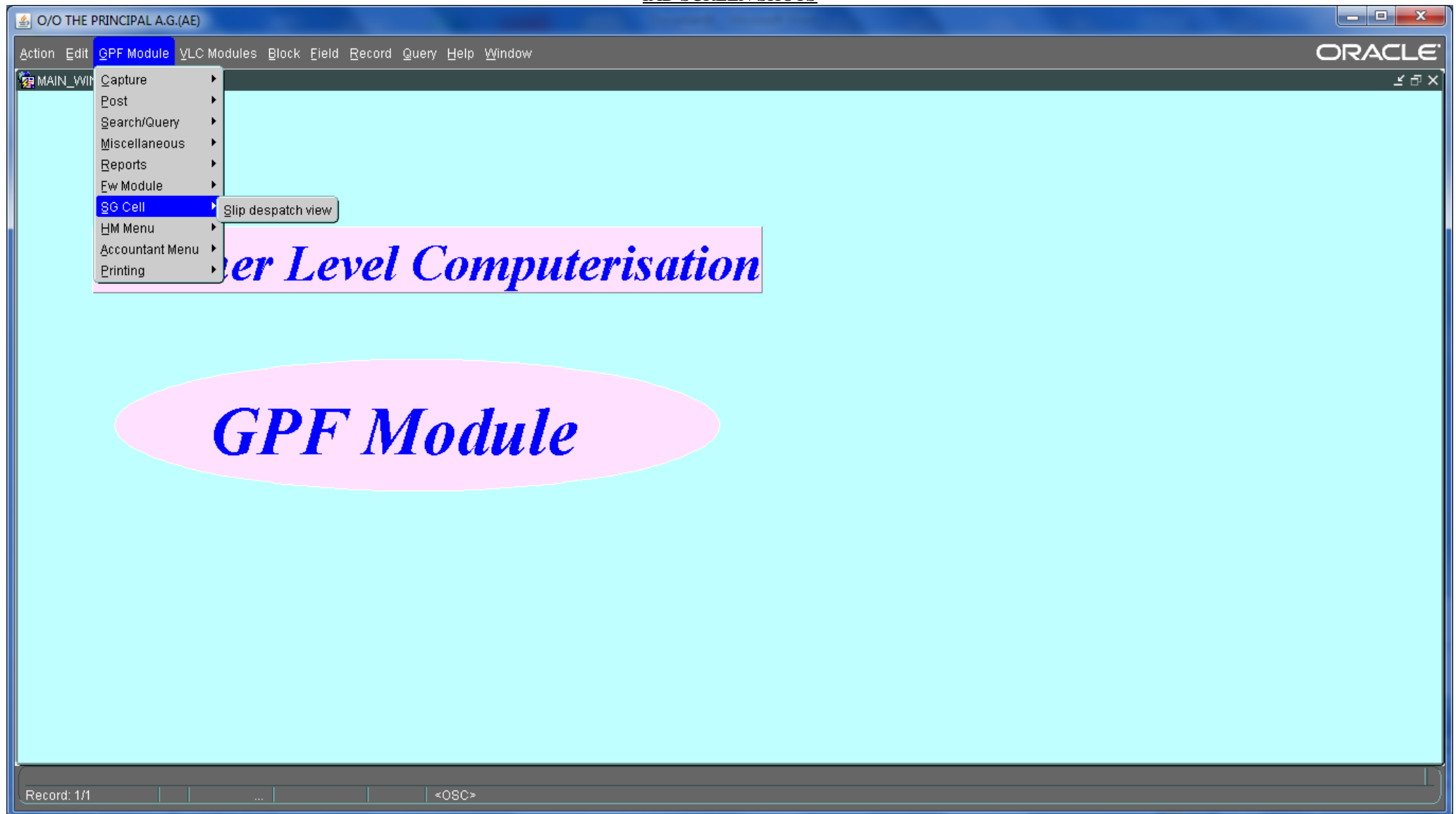
ANNEXURE 12.6.7

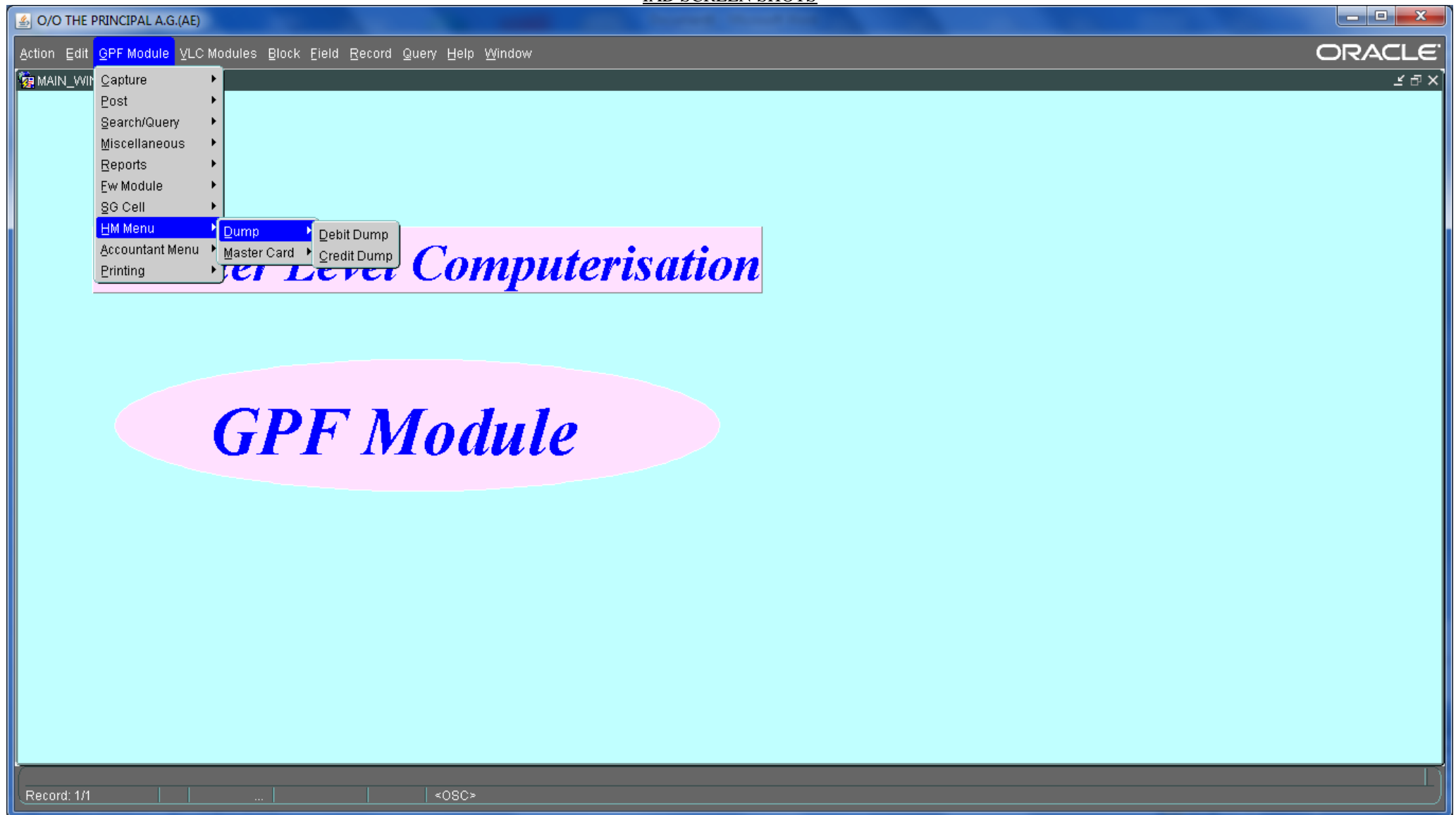
IAD SCREEN SHOTS



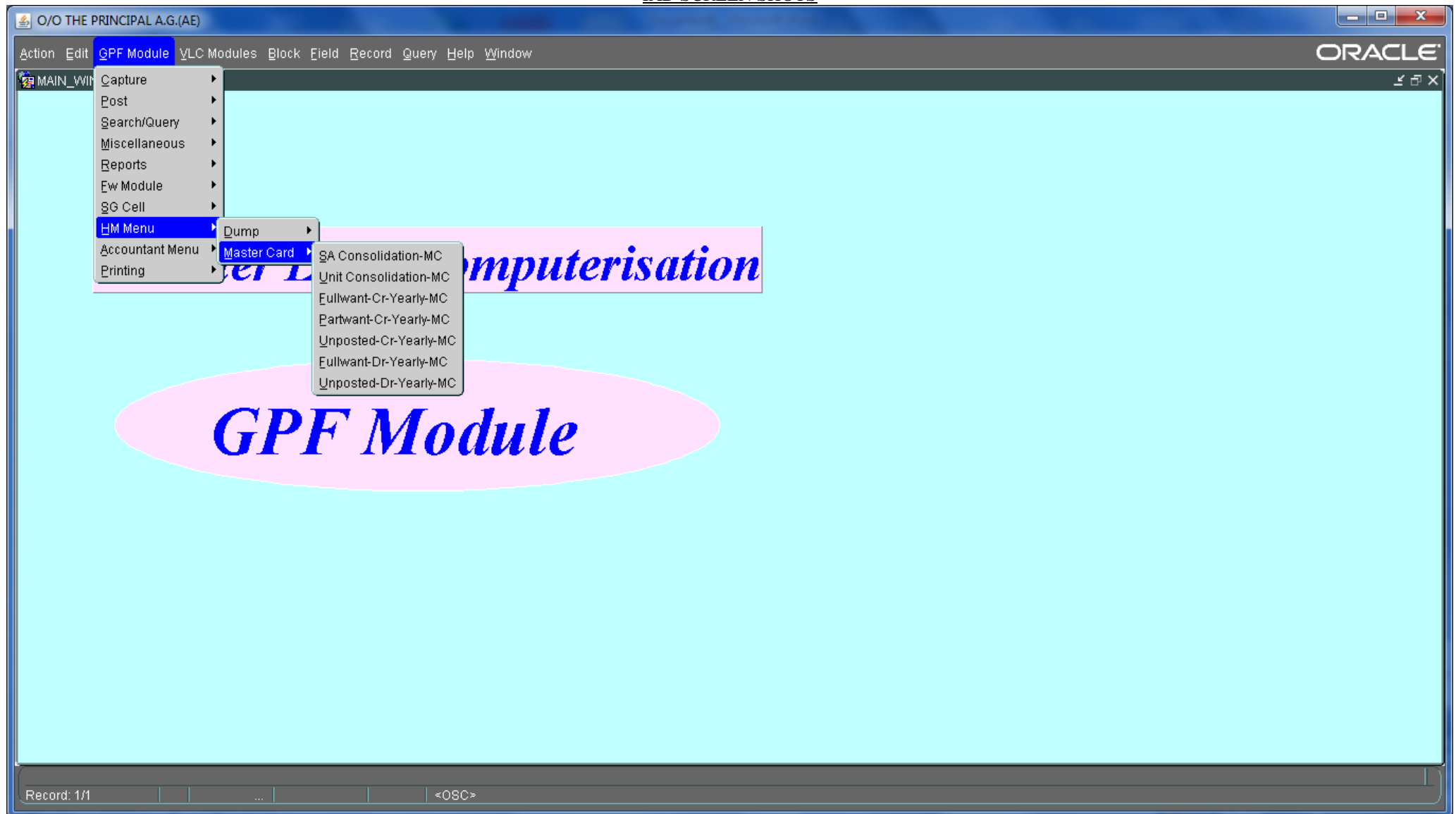
## IAD SCREEN SHOTS





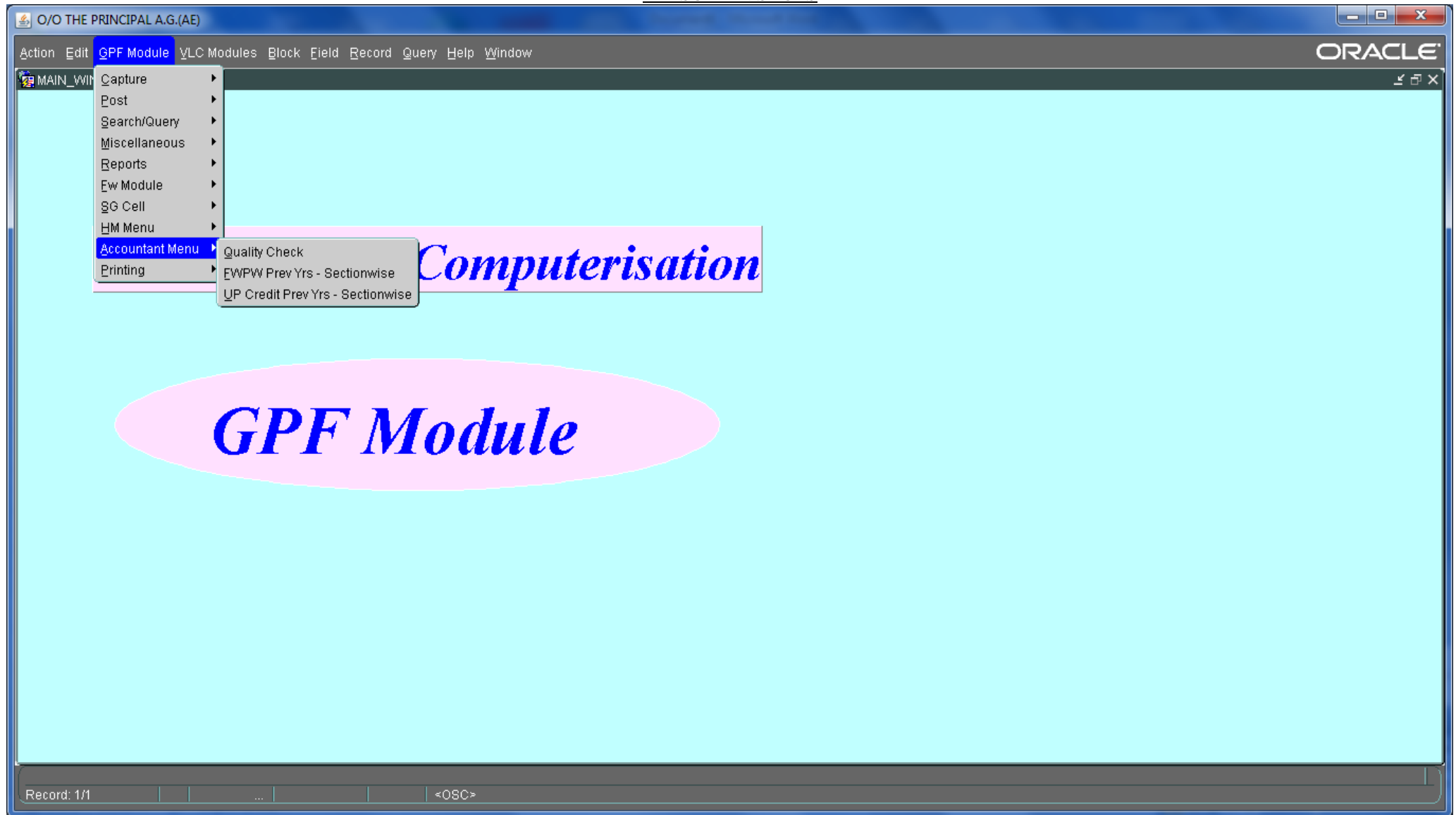


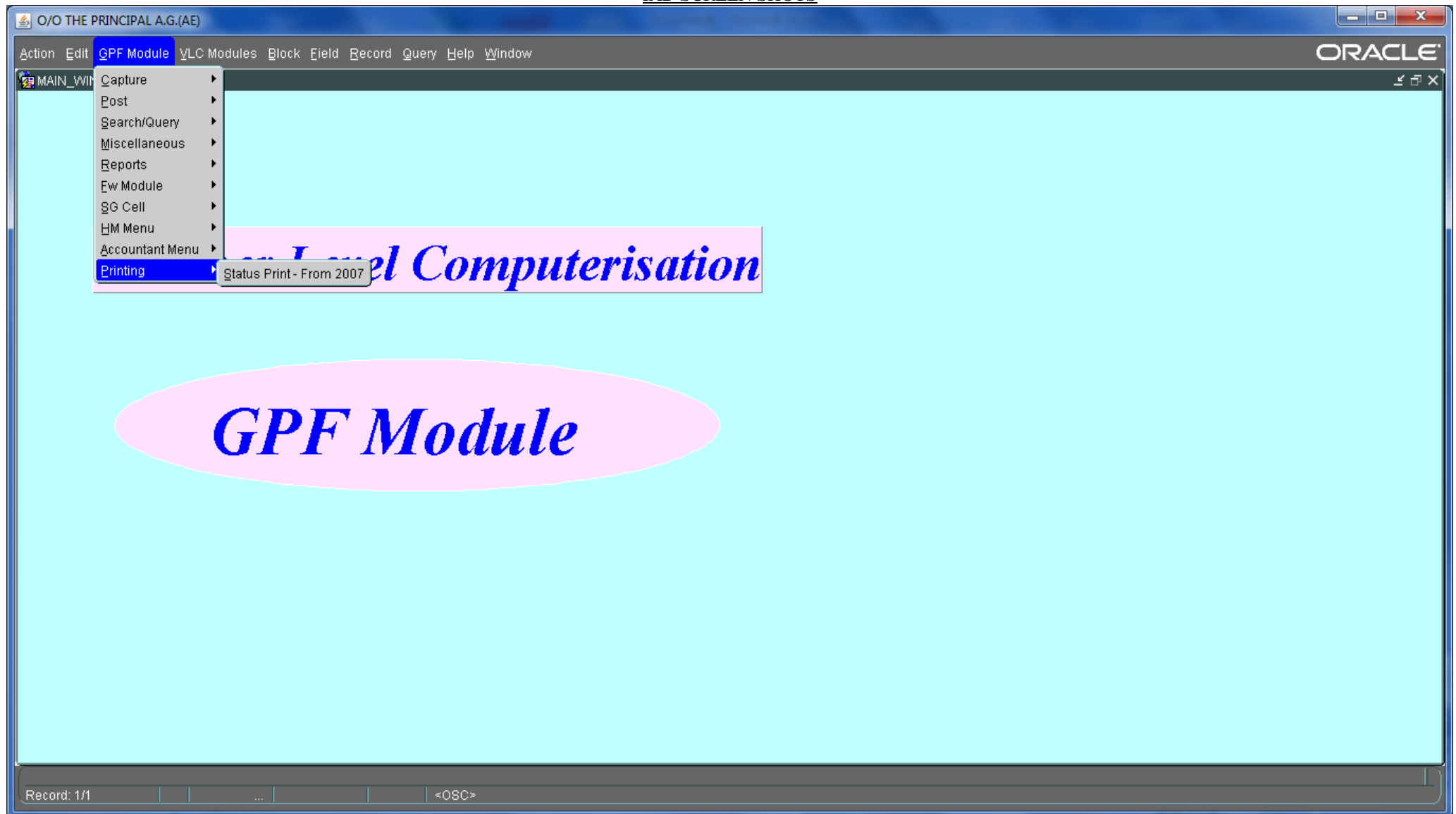


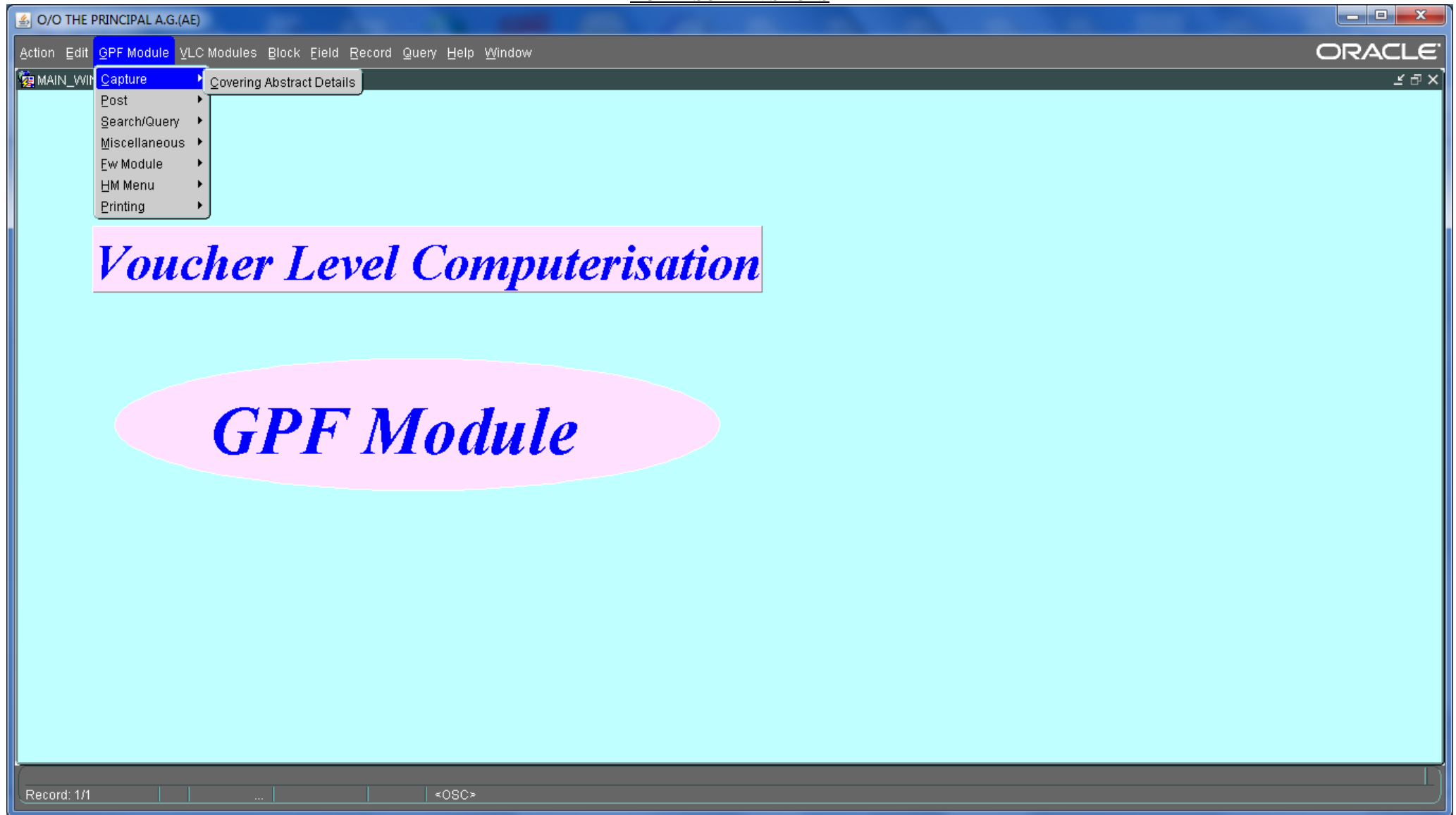


ANNEXURE 12.6.7

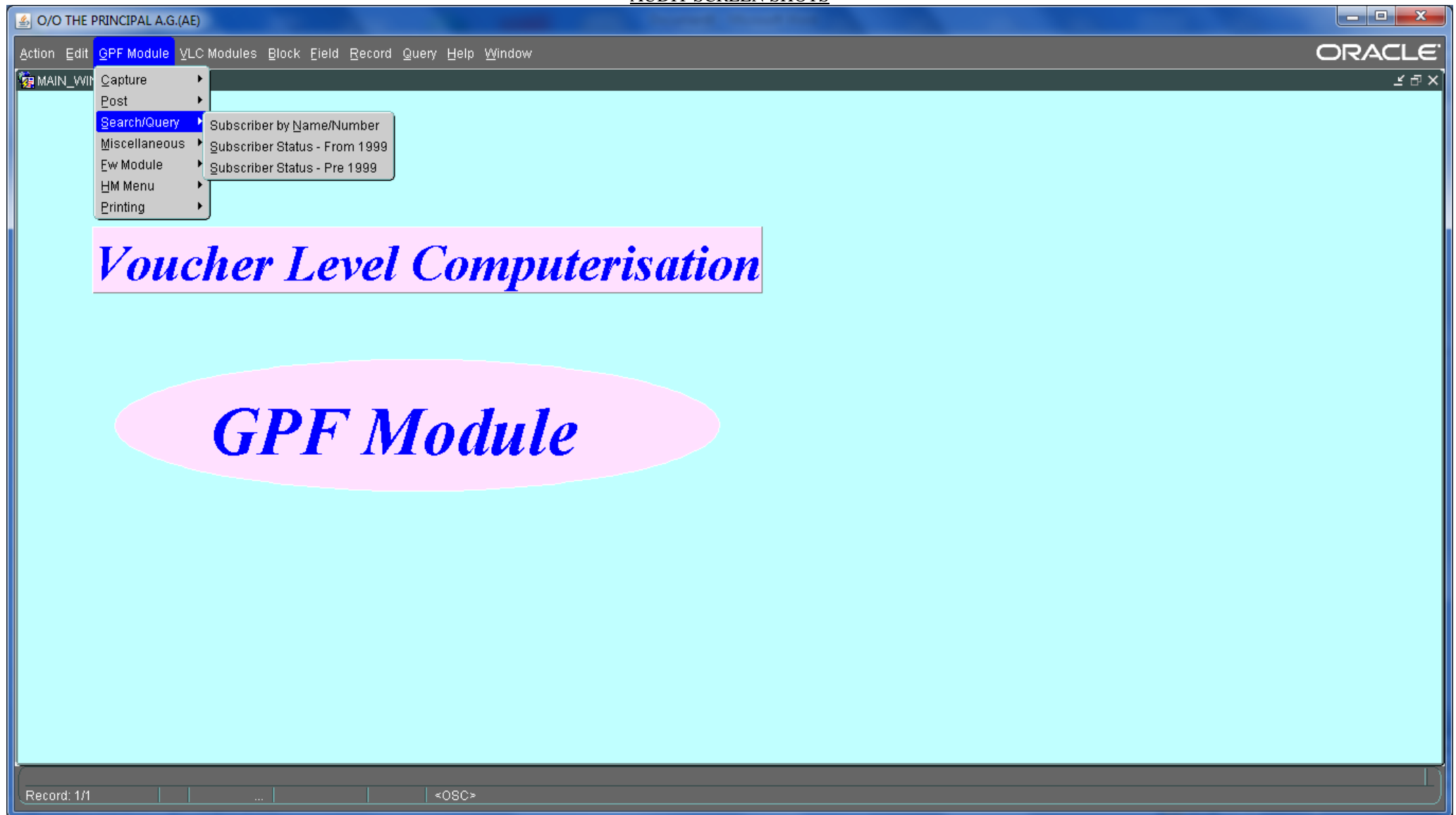
IAD SCREEN SHOTS



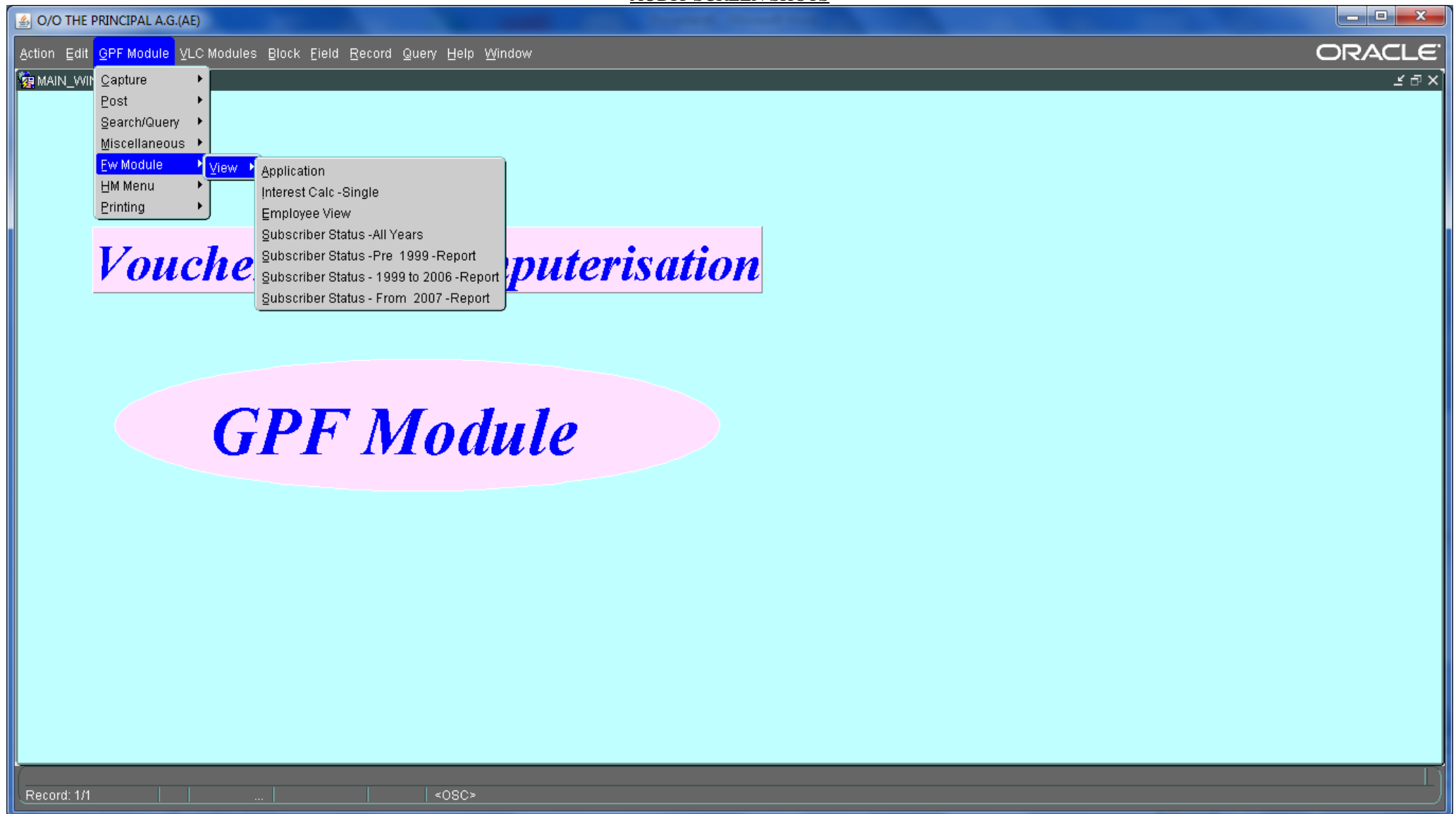


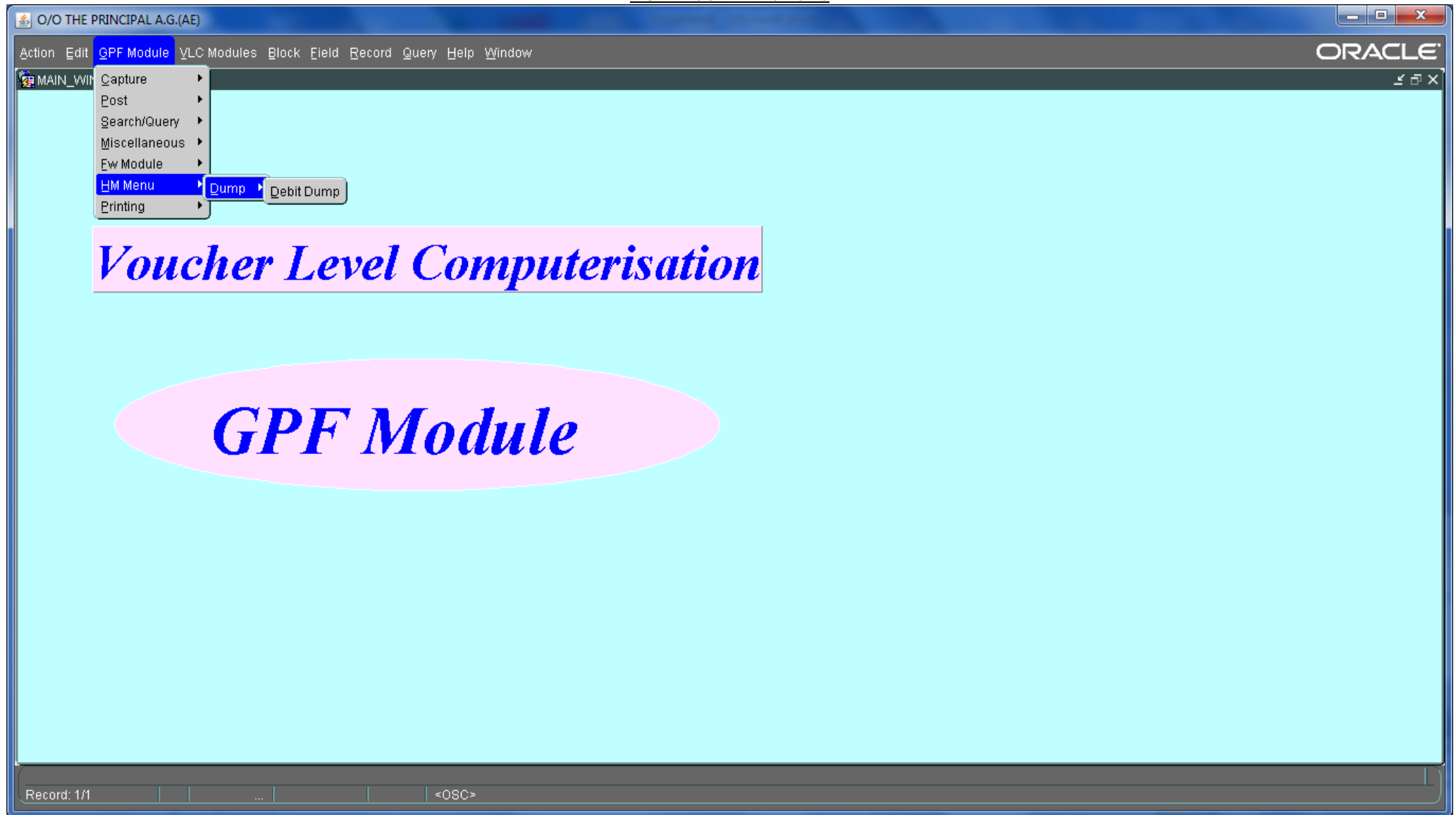


AUDIT SCREEN SHOTS

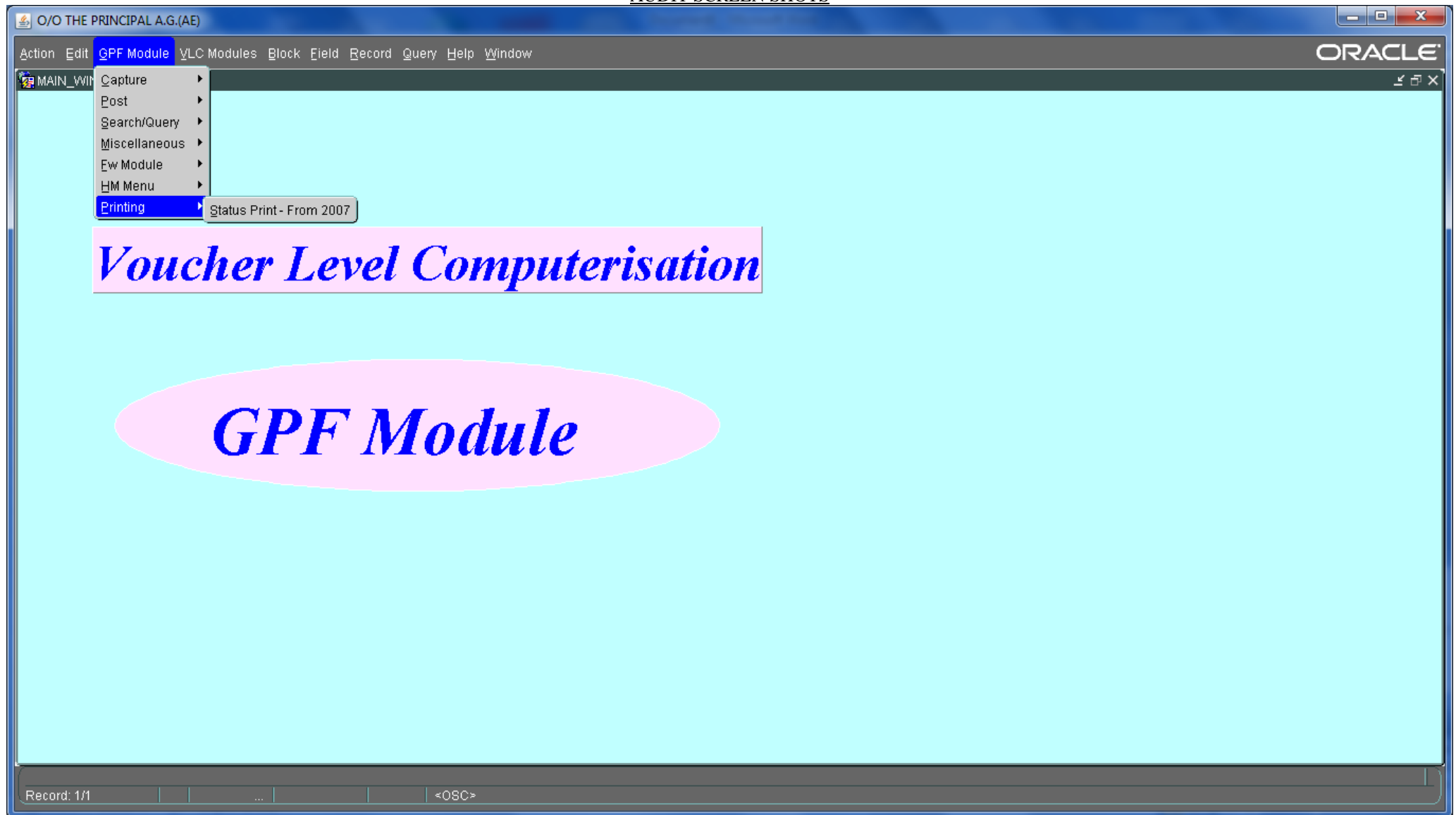


AUDIT SCREEN SHOTS

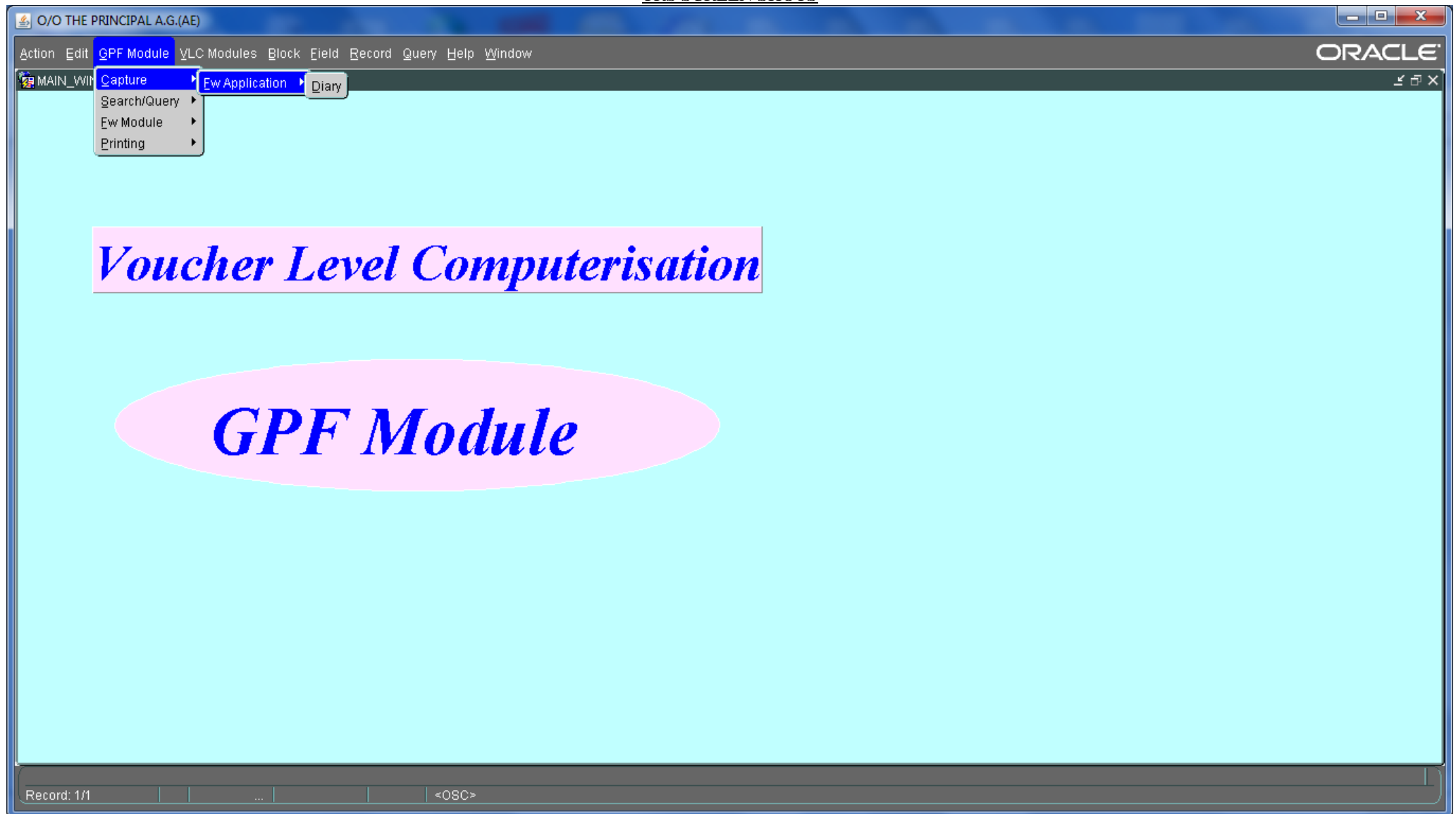




AUDIT SCREEN SHOTS

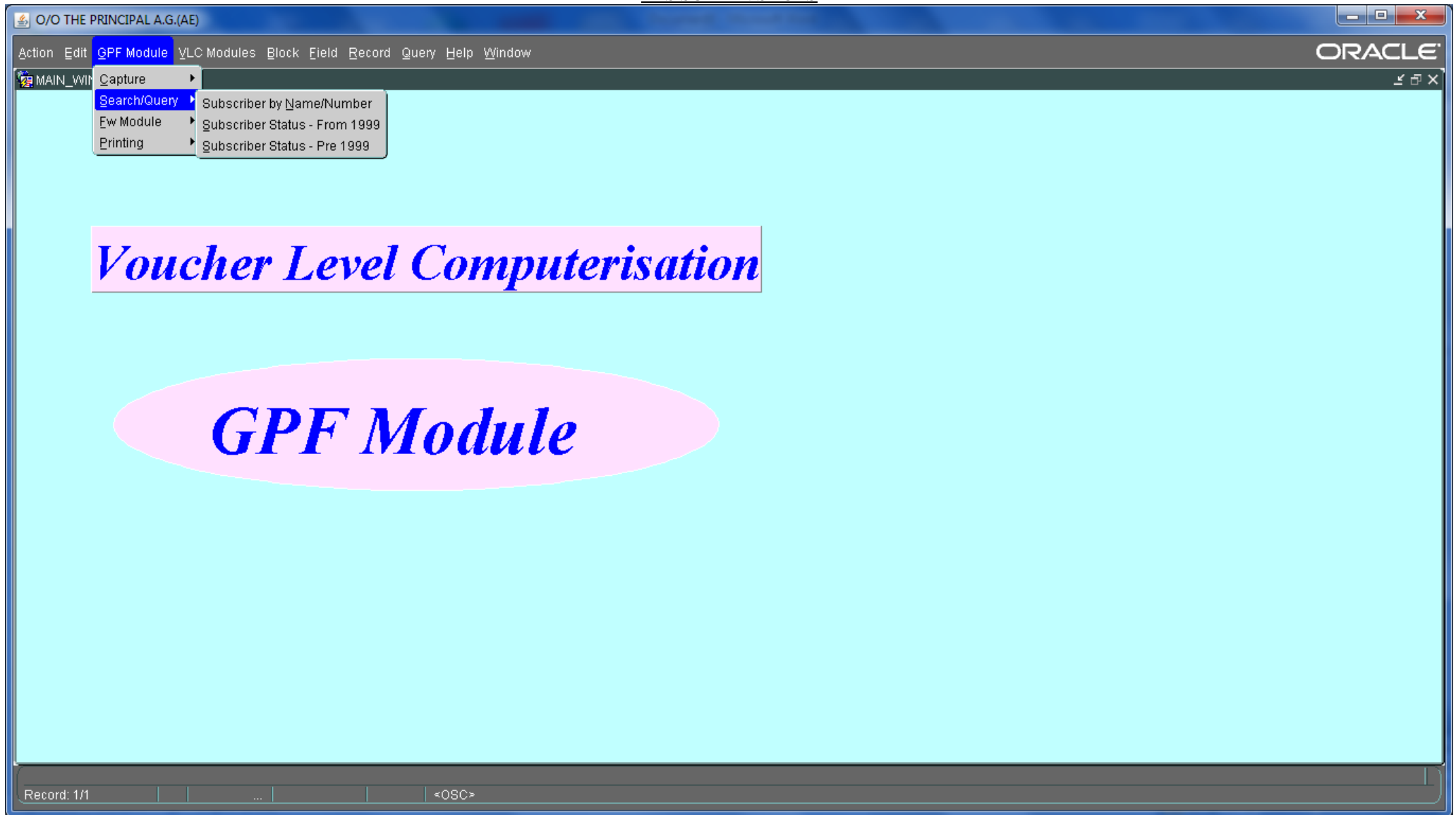


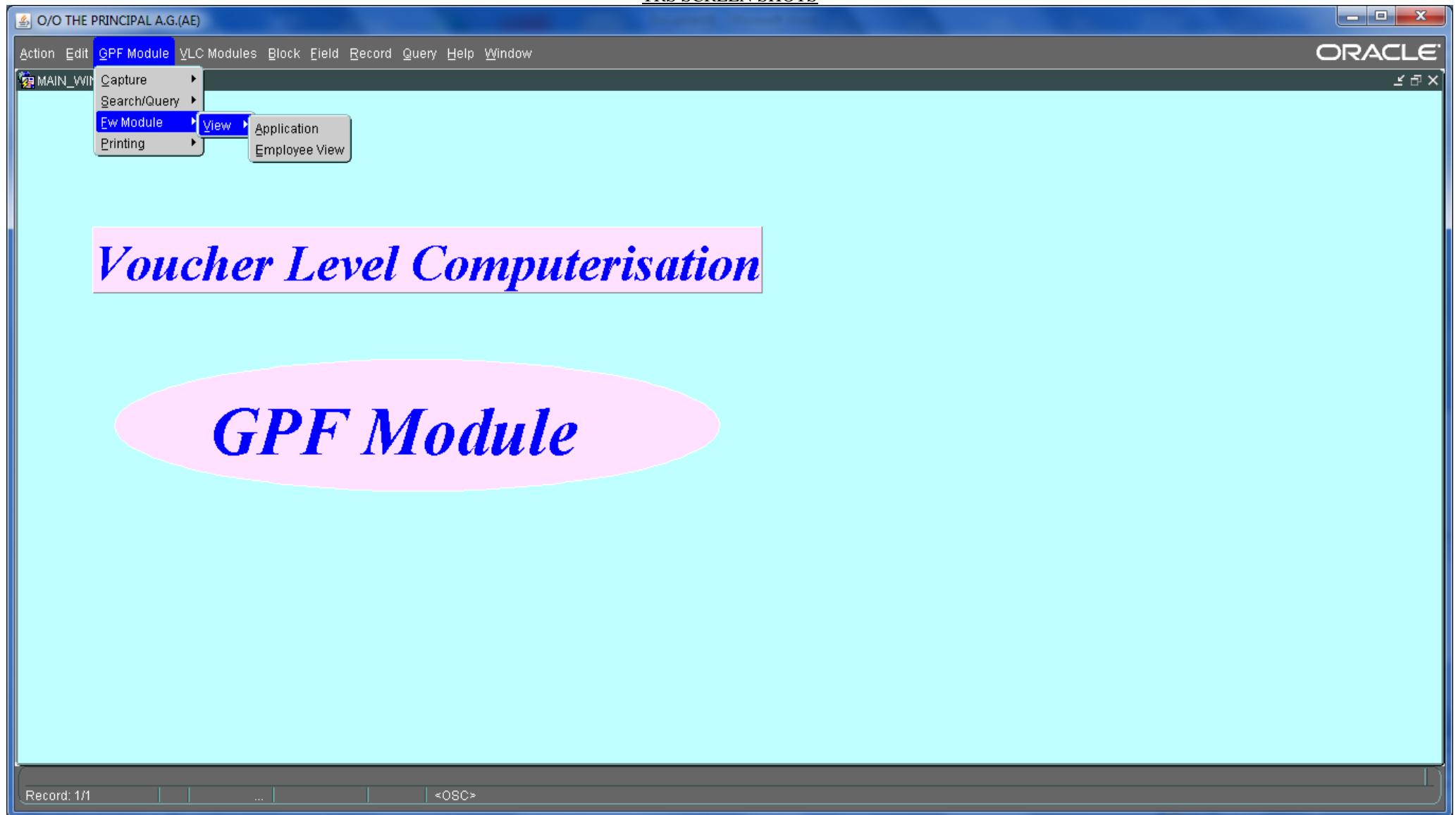


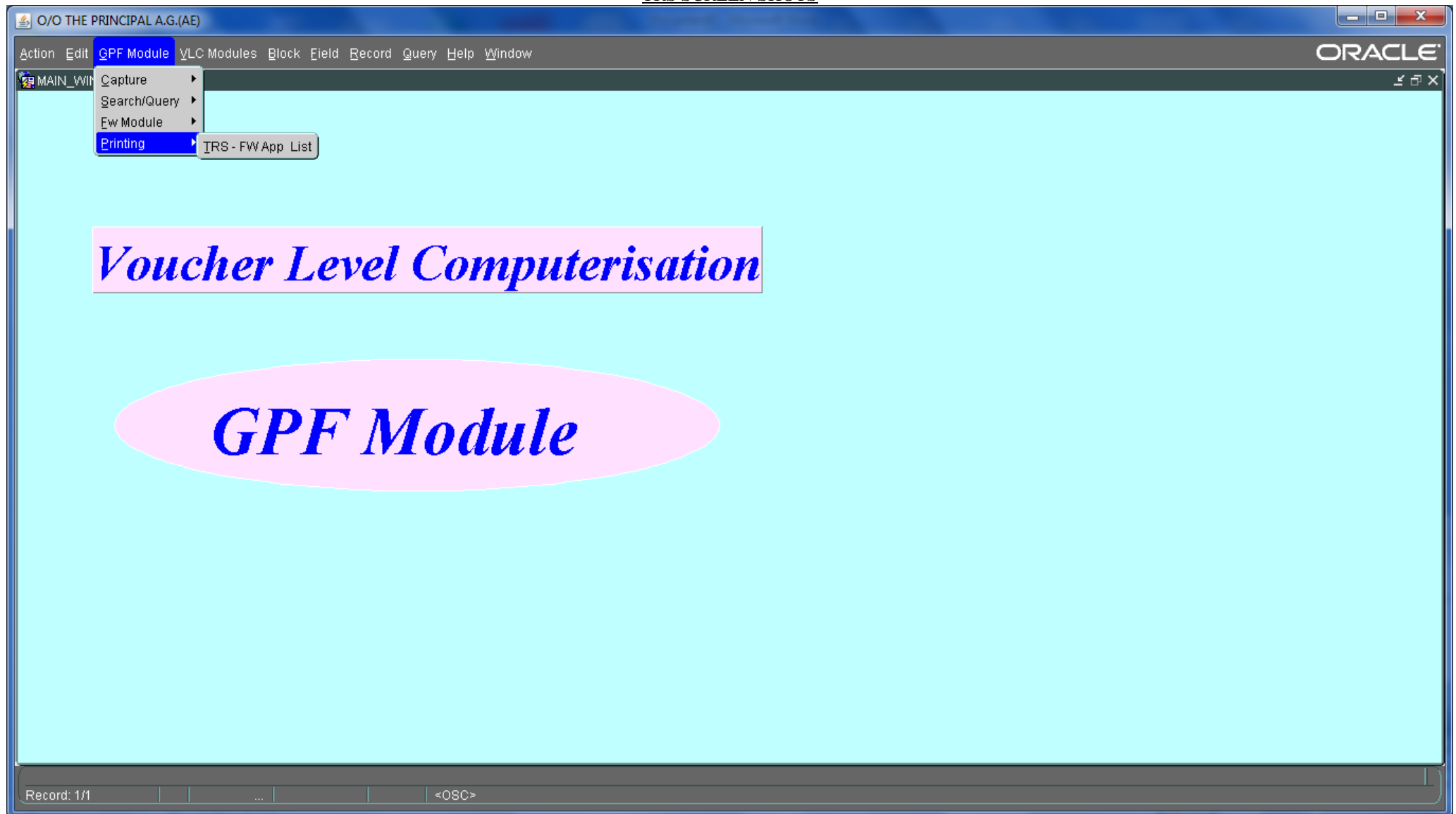


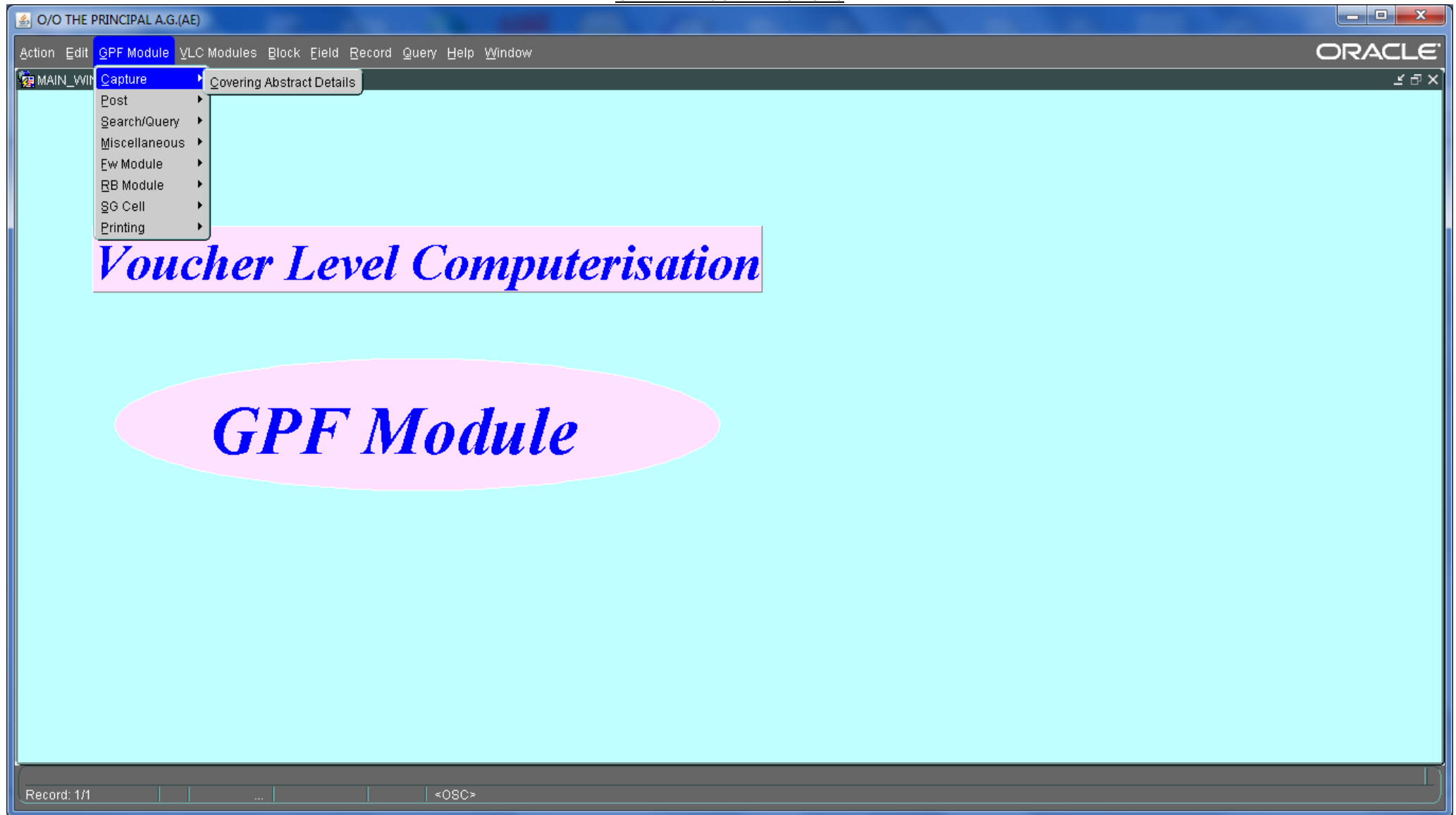
ANNEXURE 12.6.9

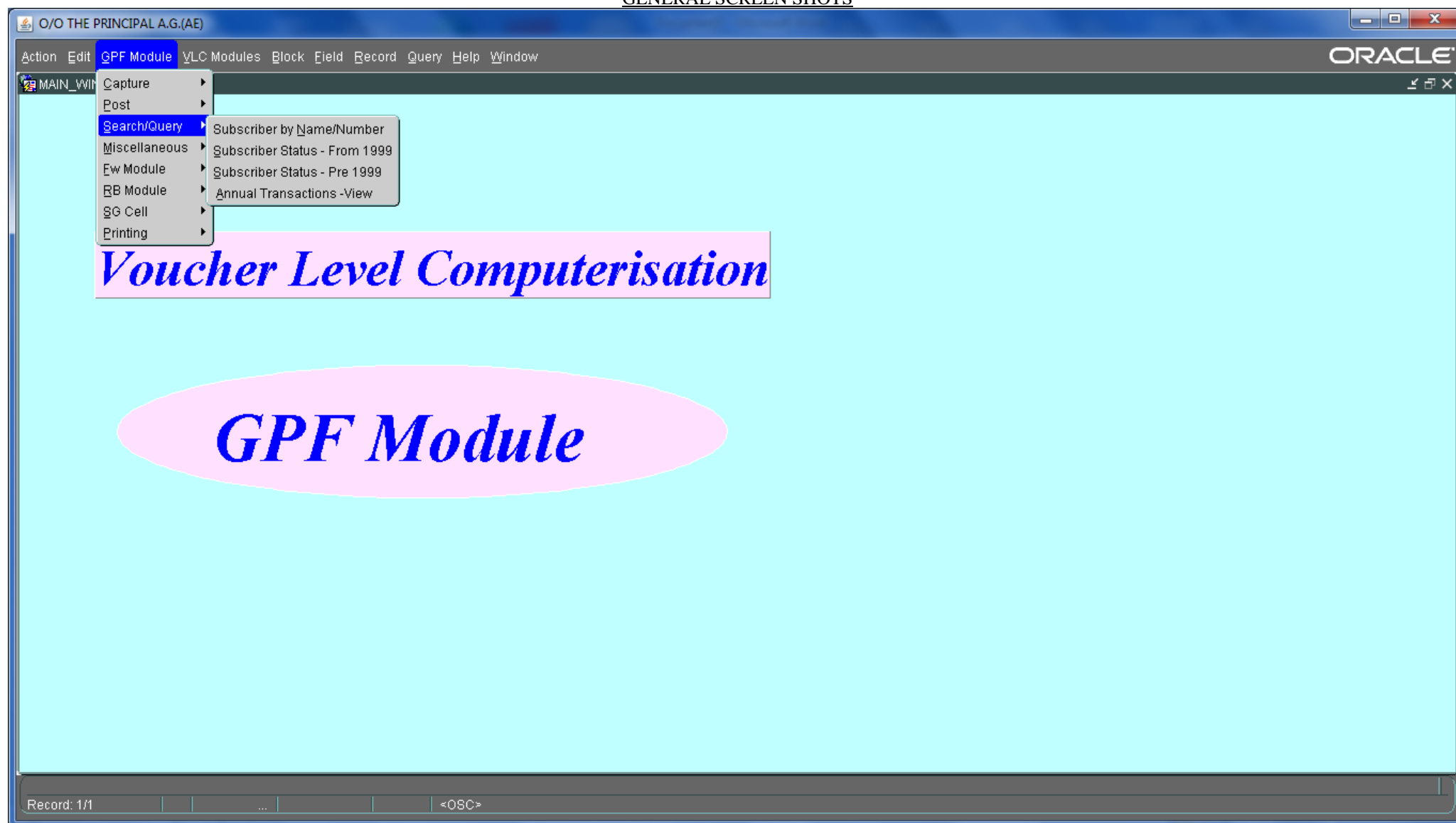
TRS SCREEN SHOTS



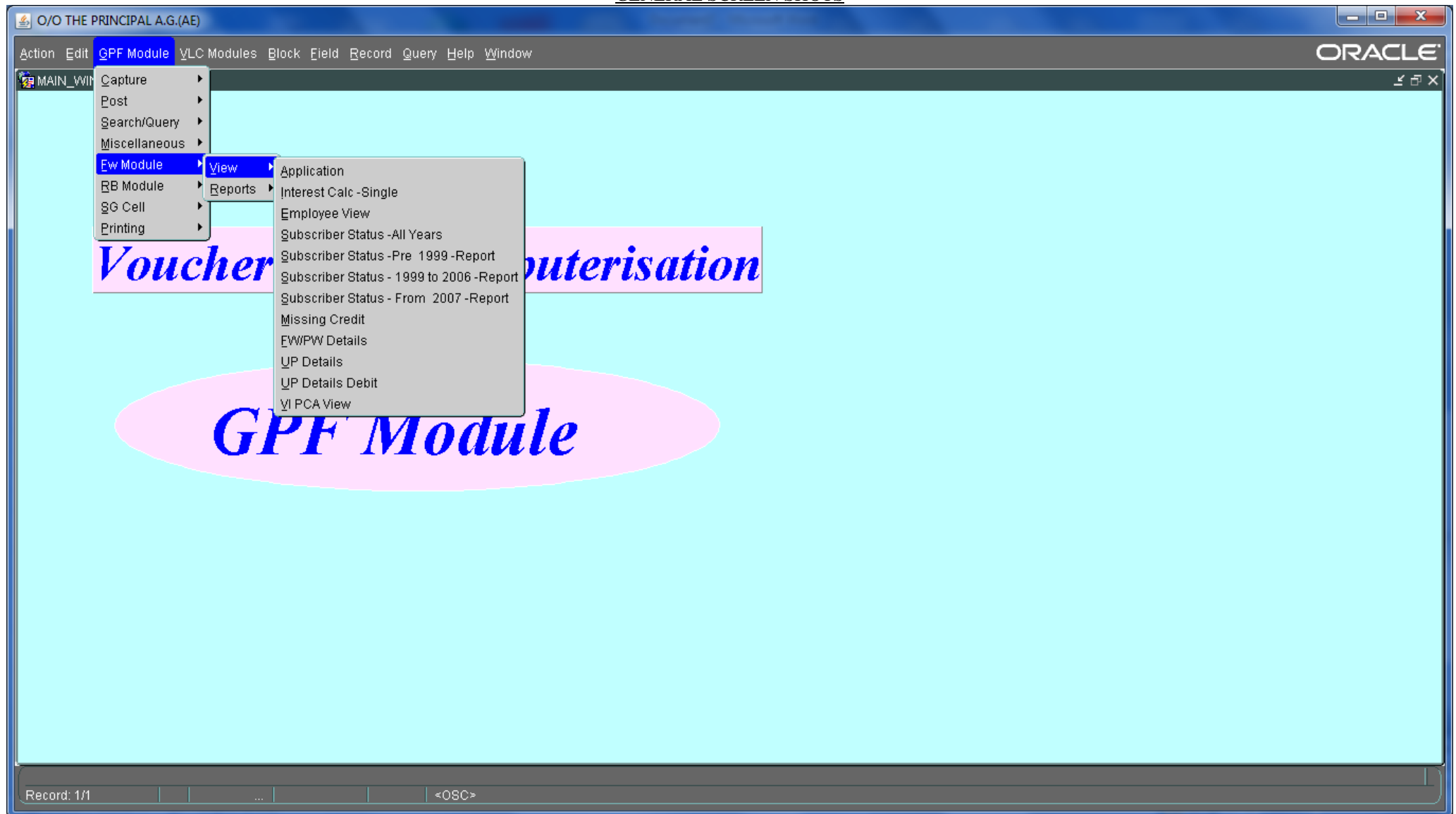


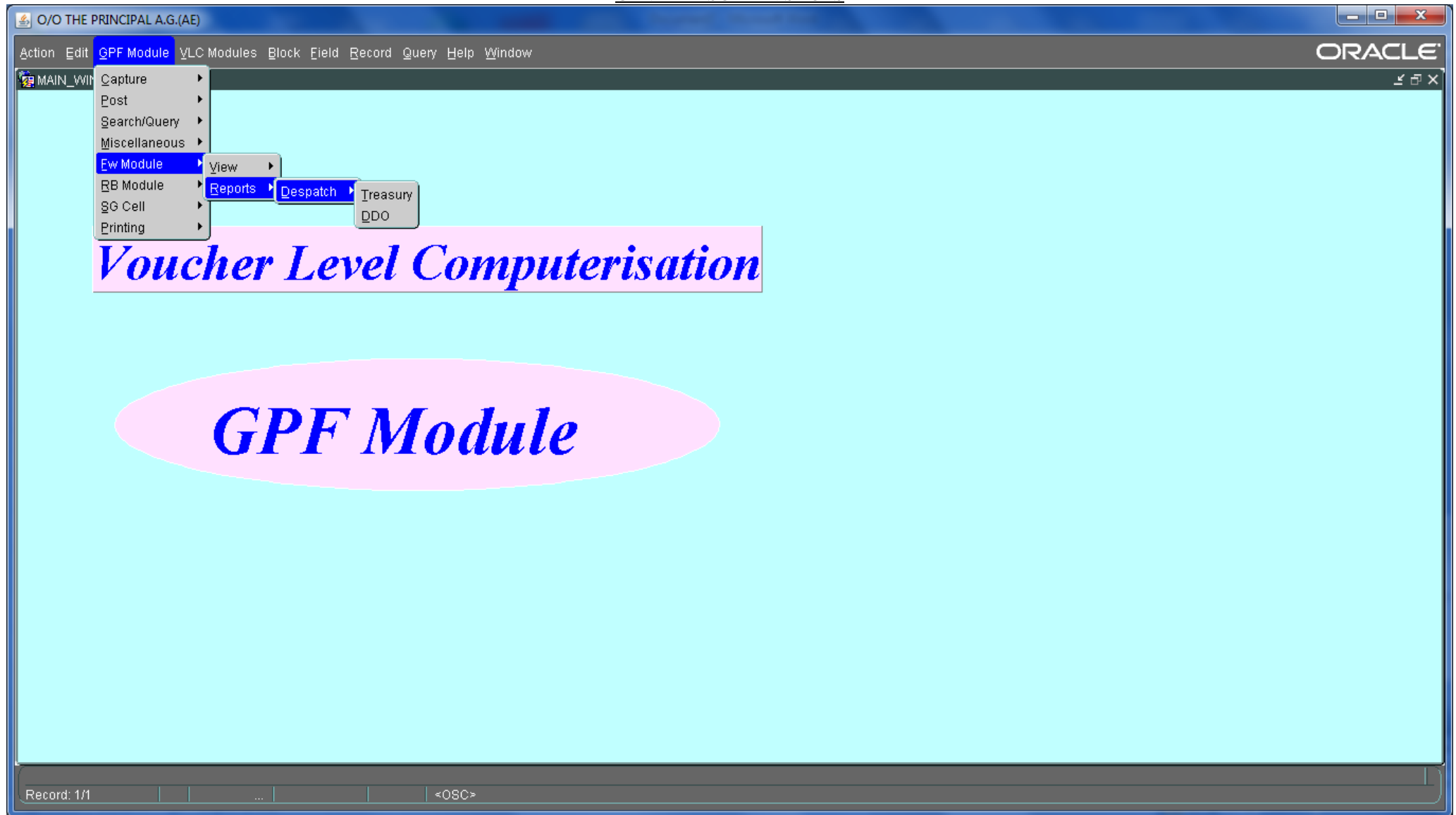






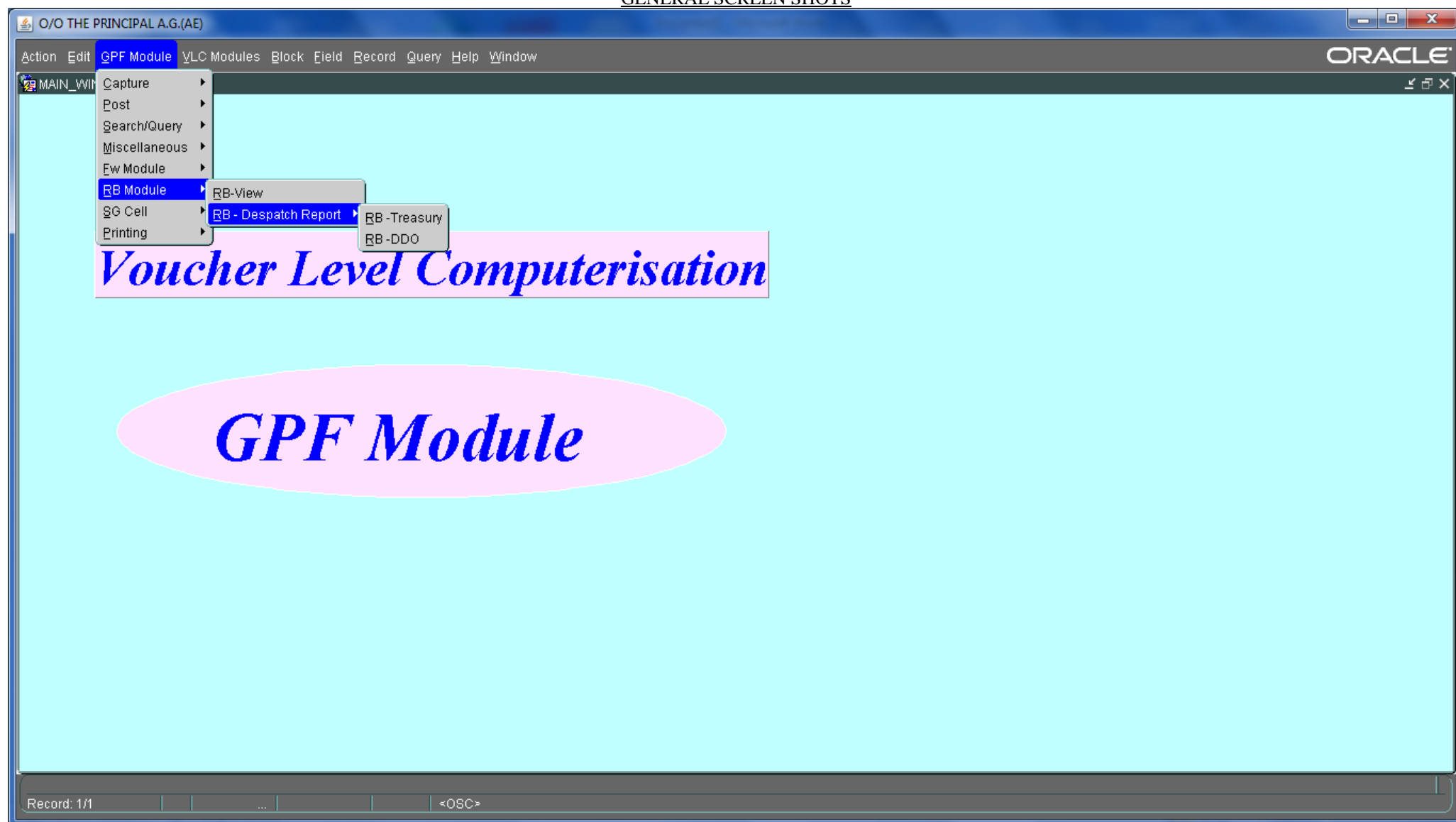
## GENERAL SCREEN SHOTS



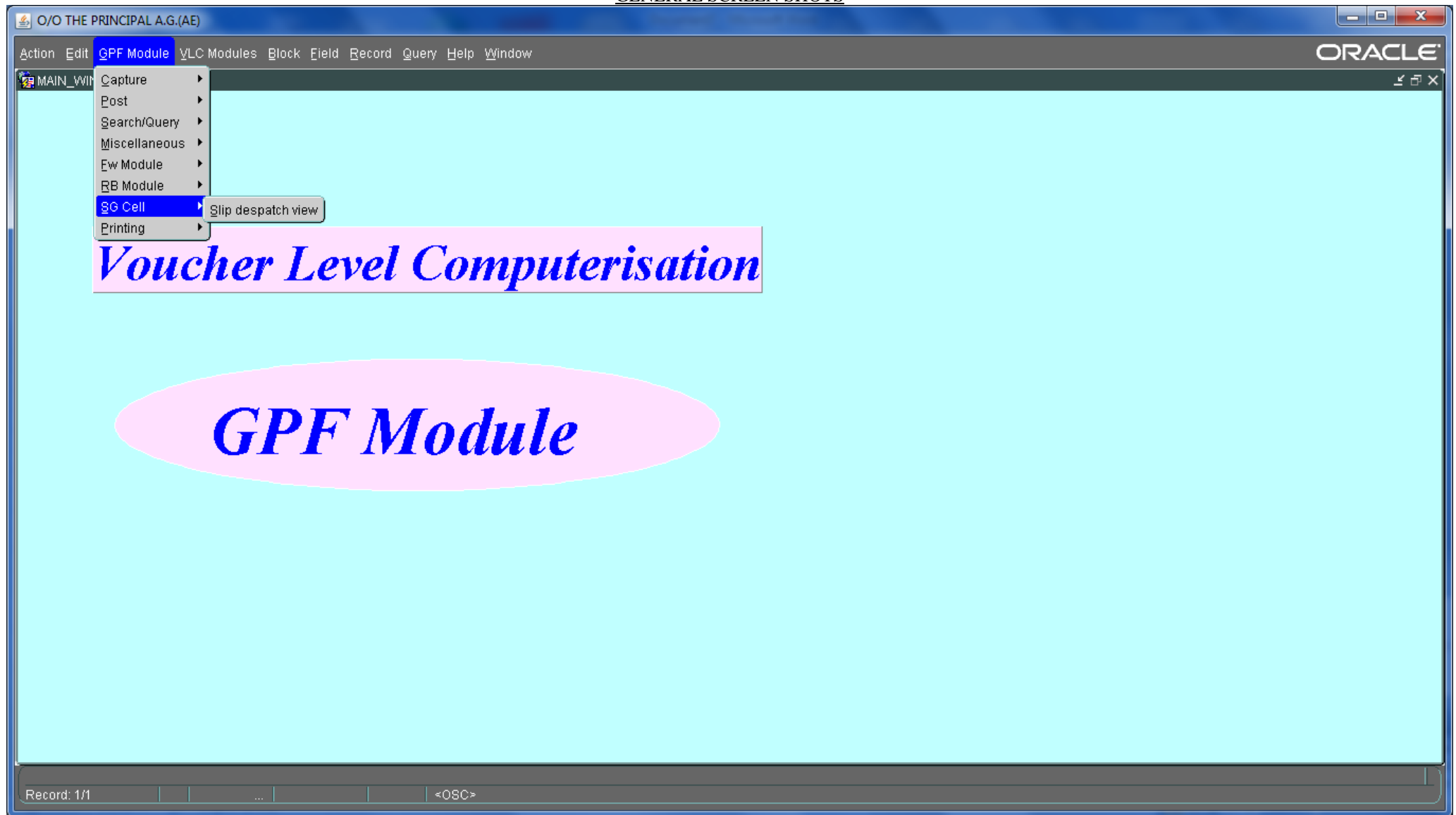


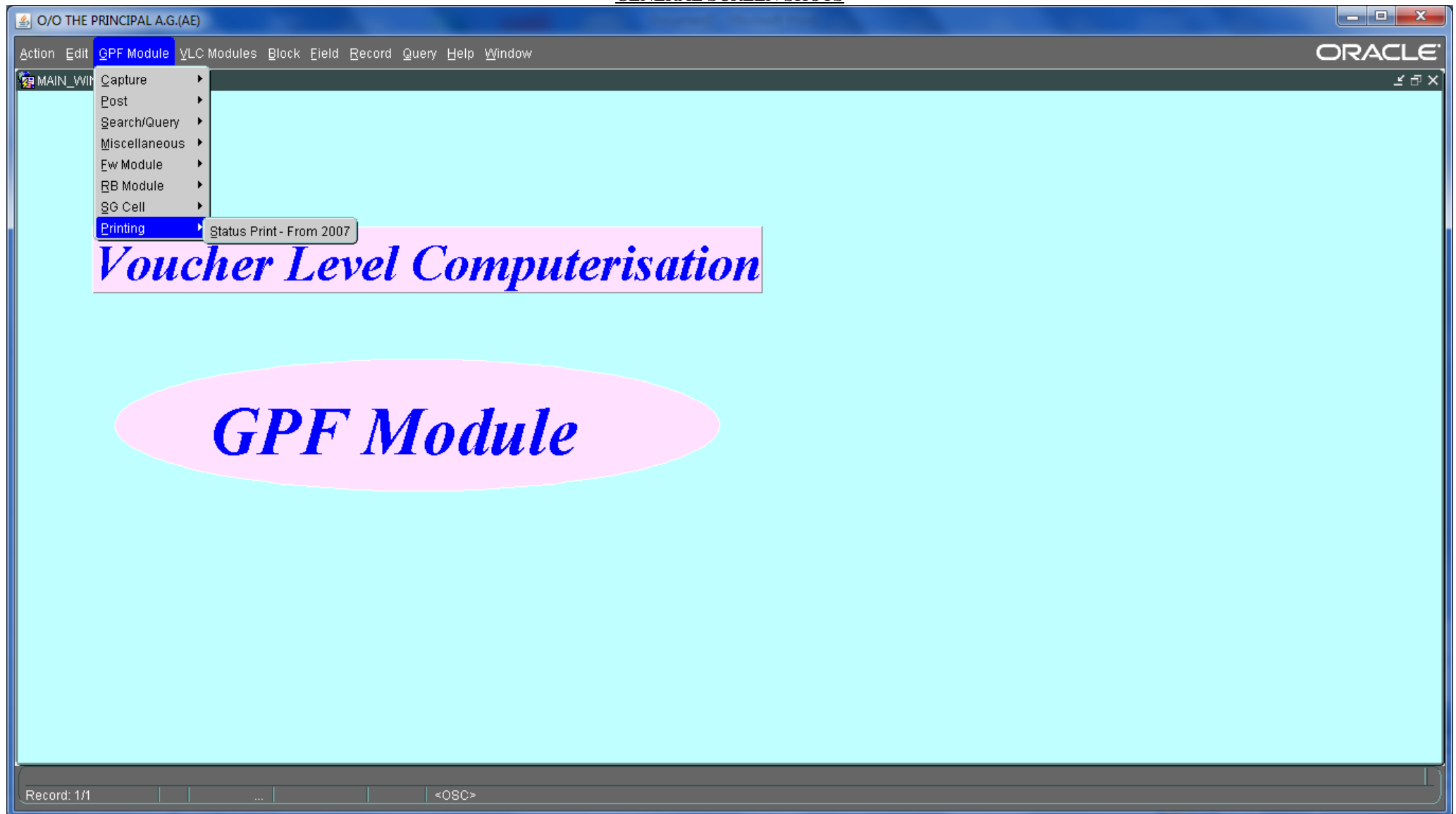


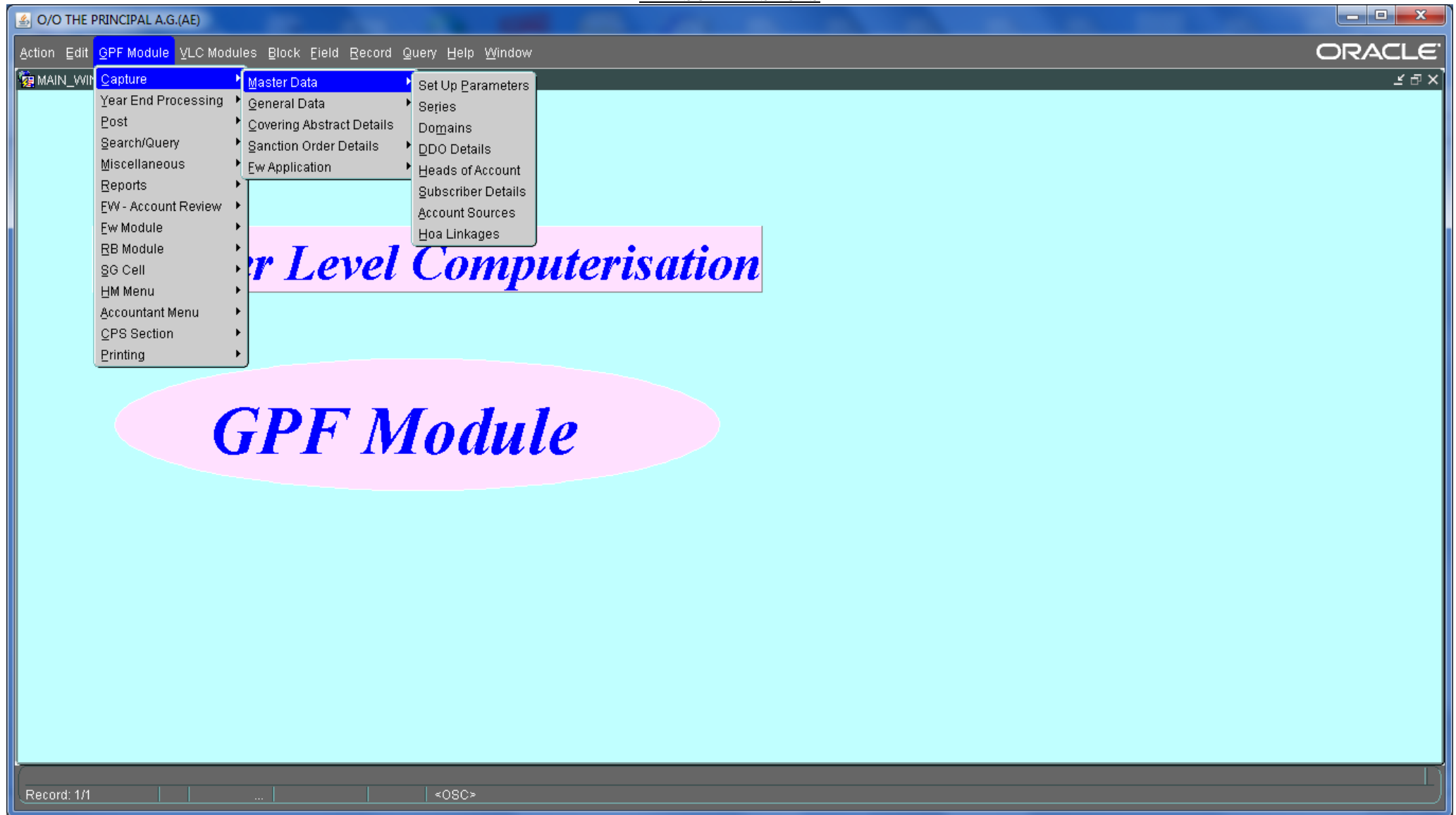
## GENERAL SCREEN SHOTS

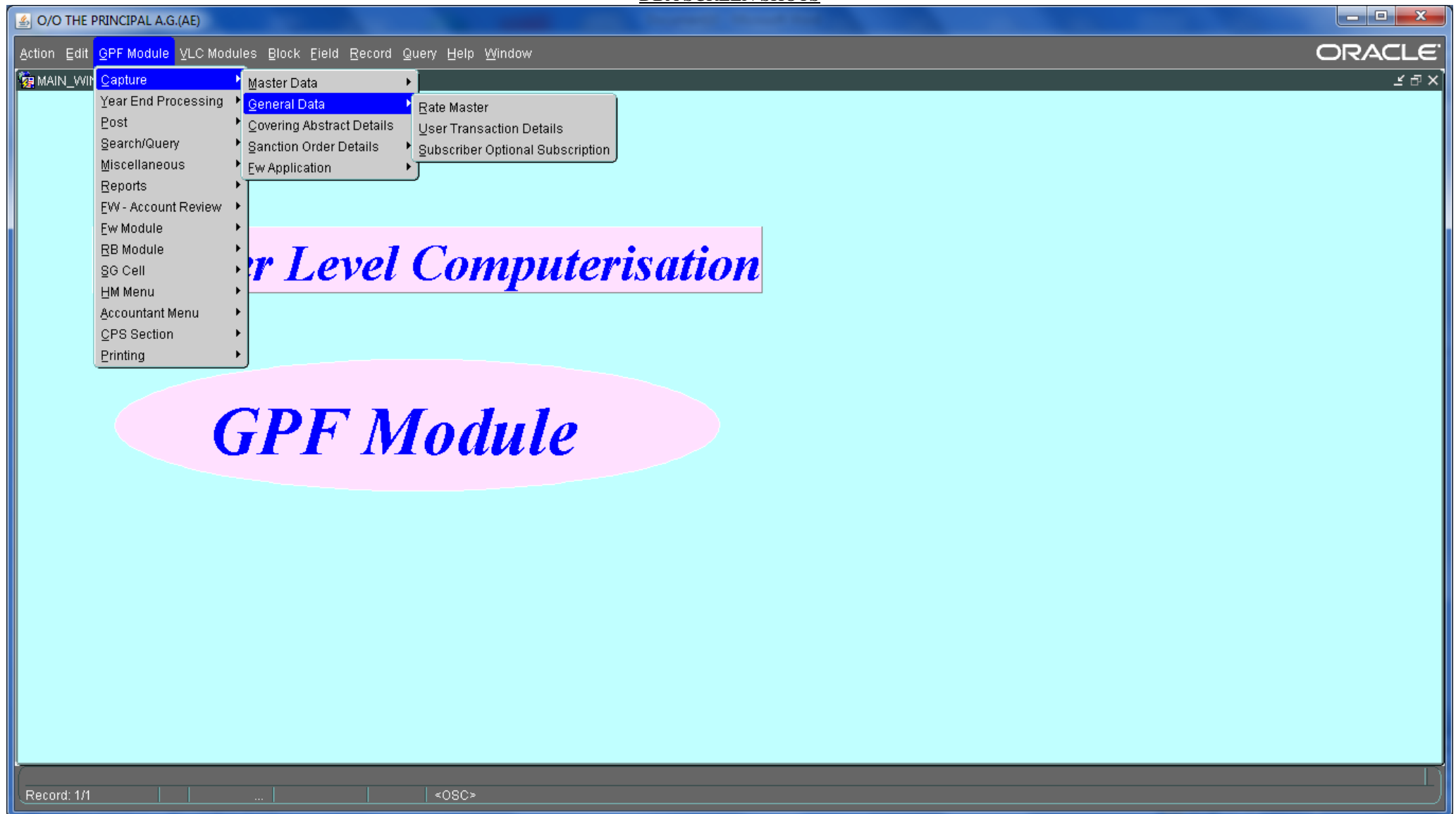


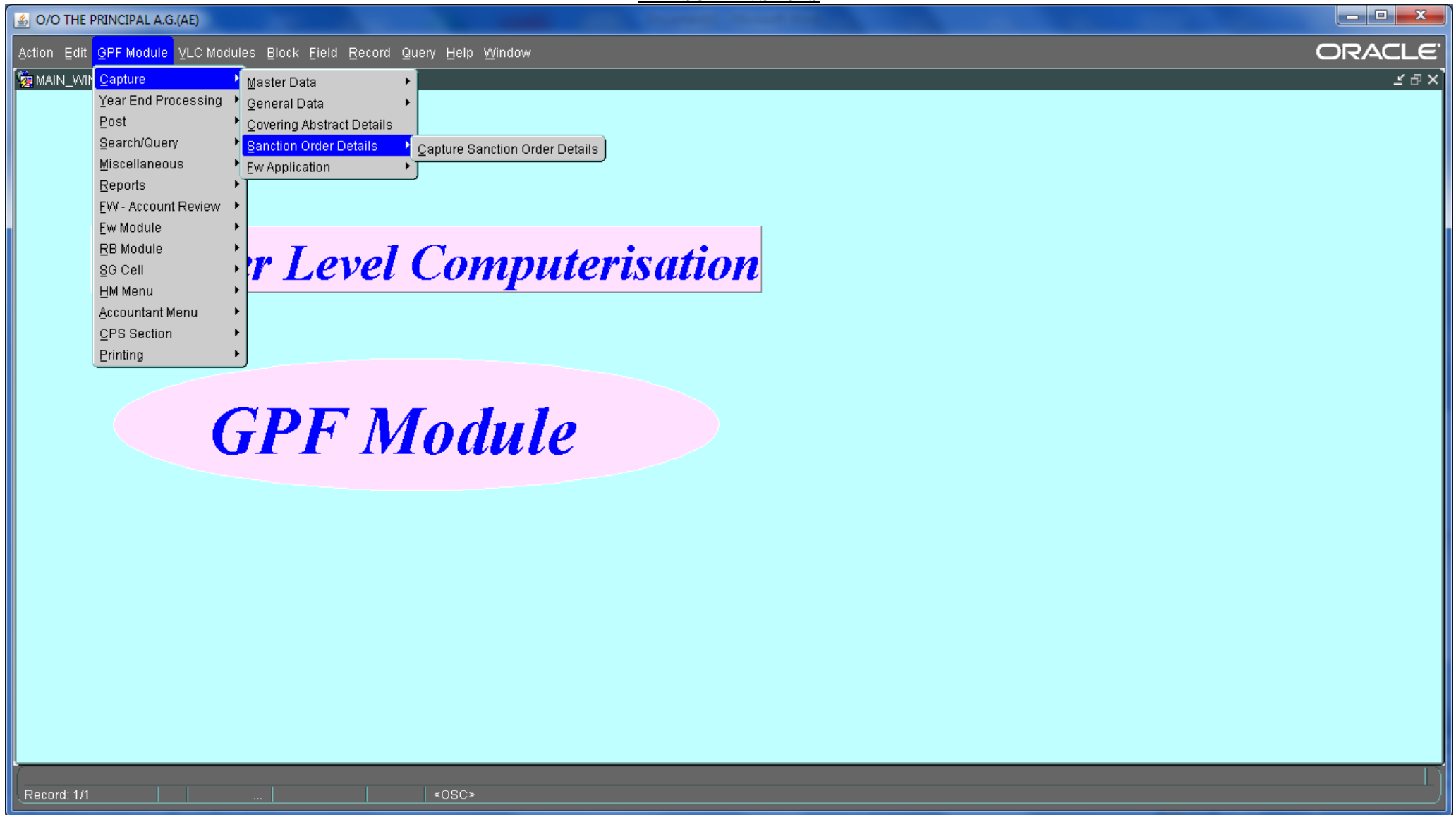
GENERAL SCREEN SHOTS

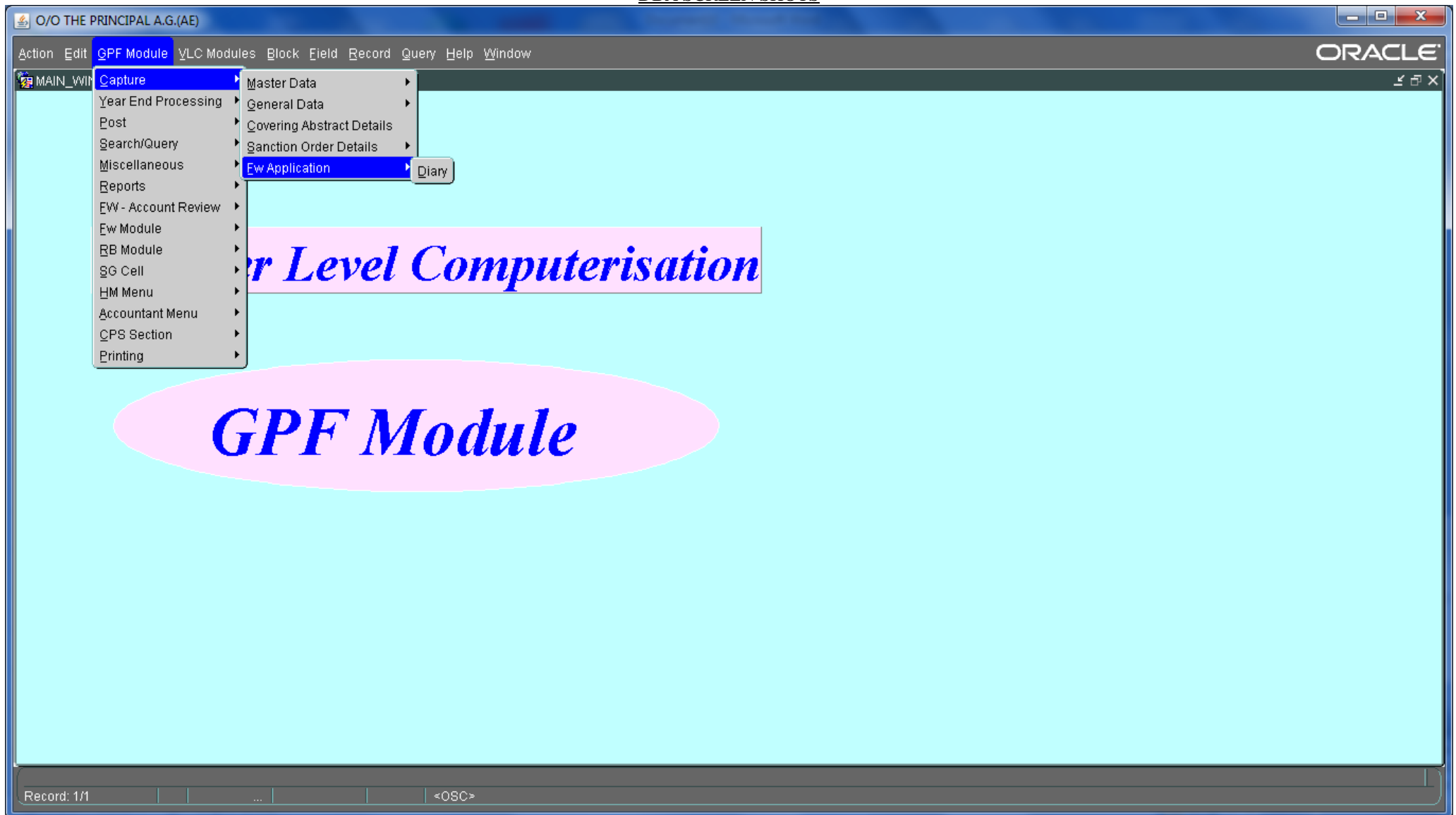


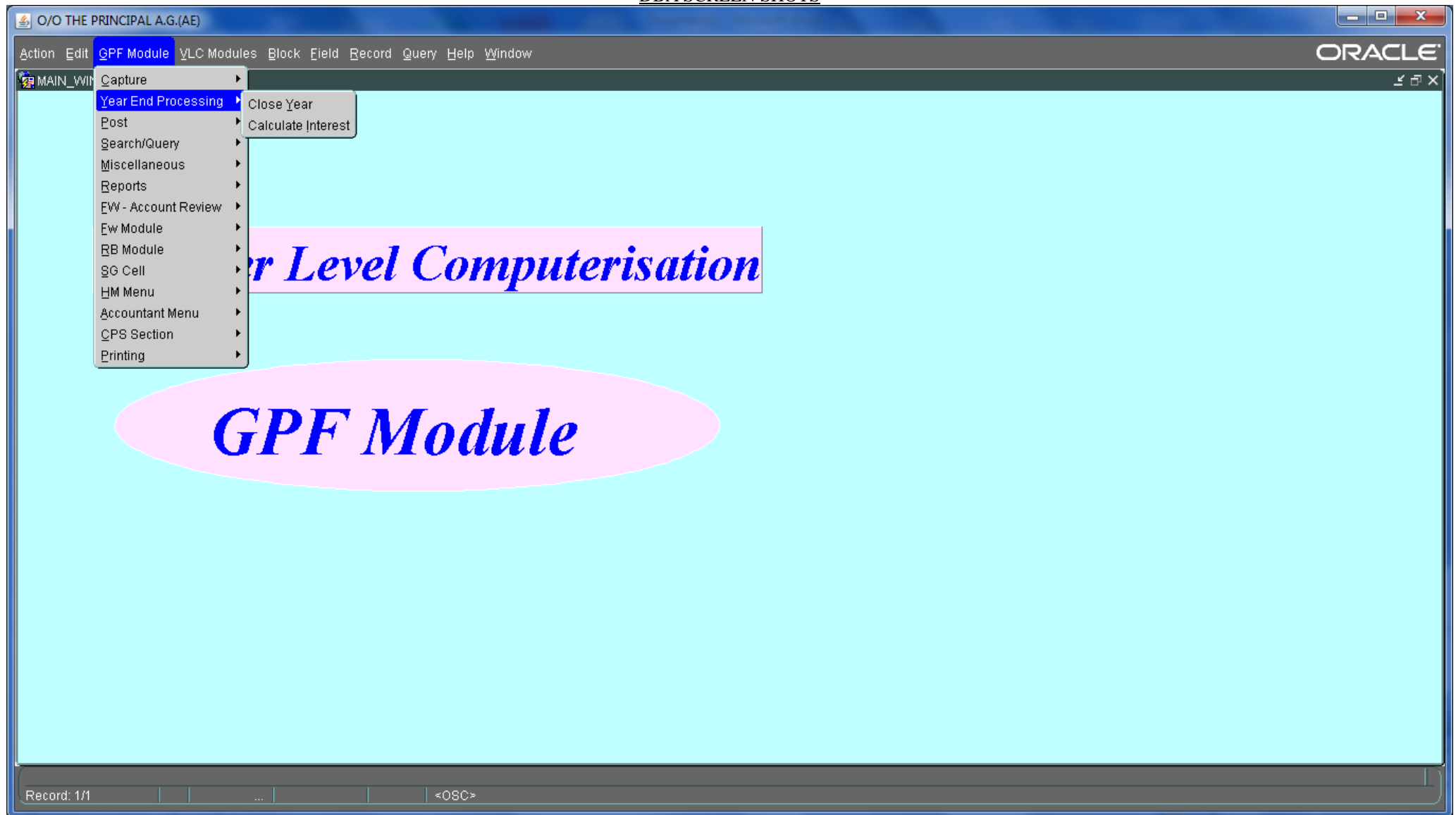




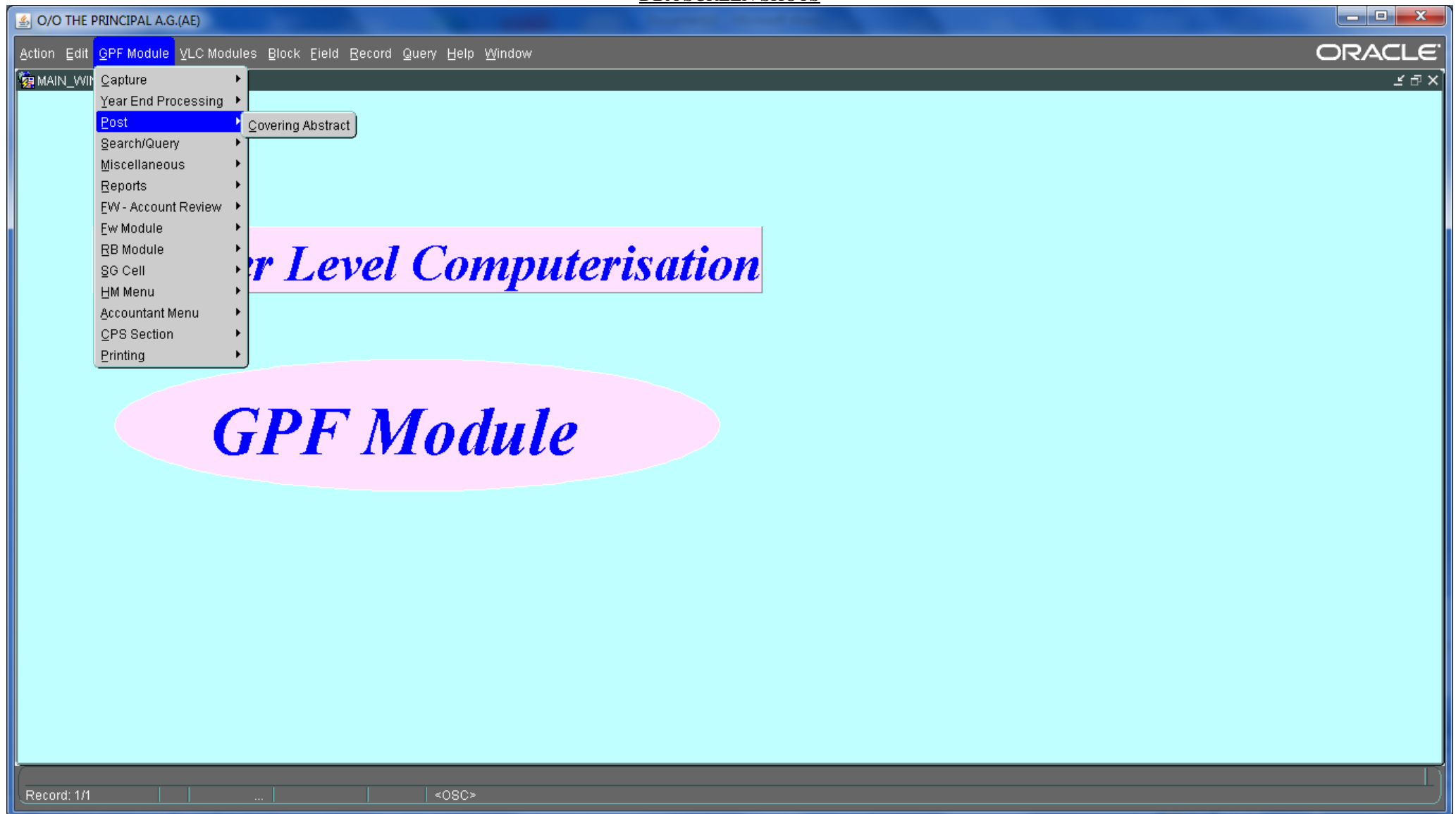






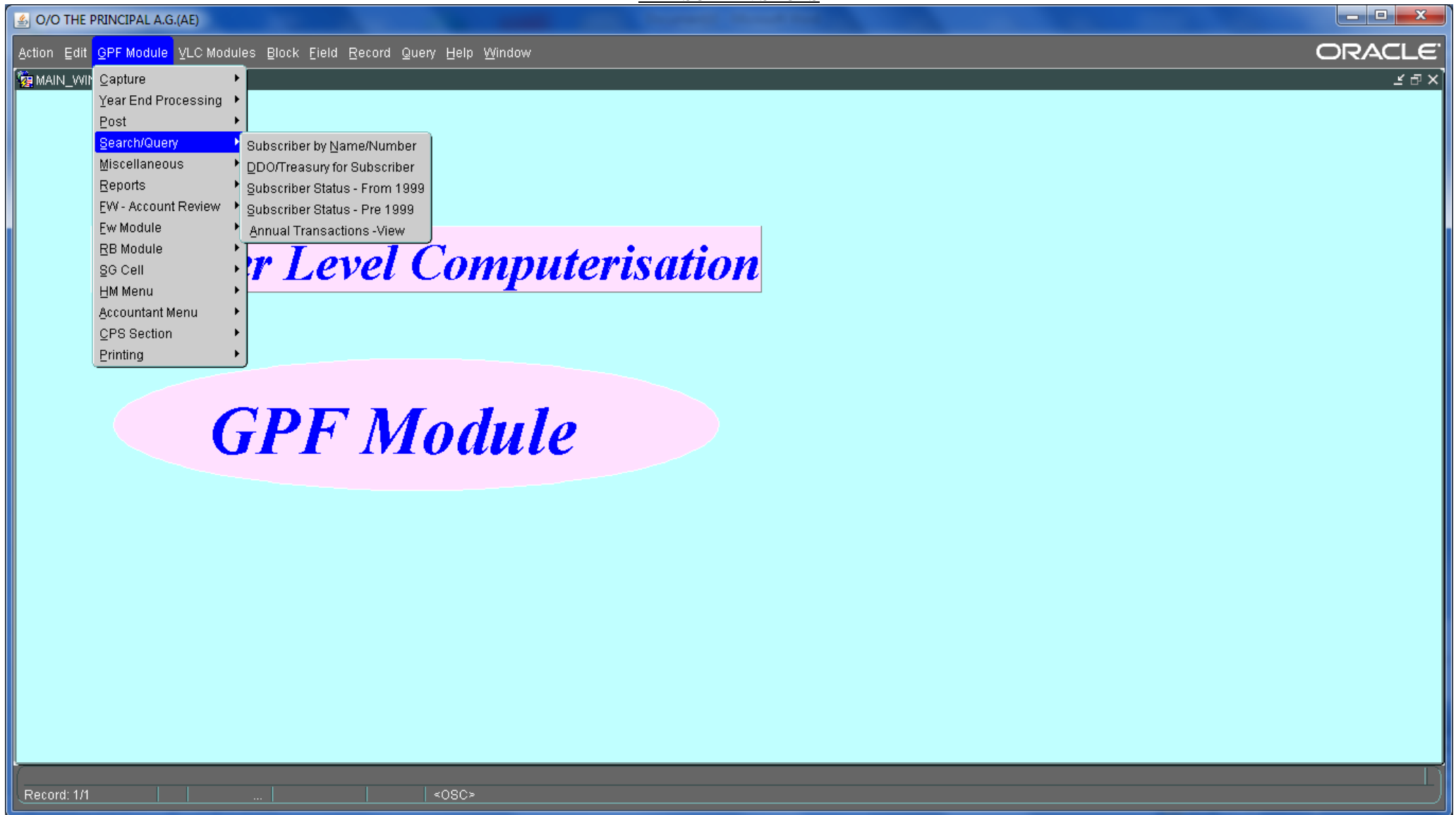


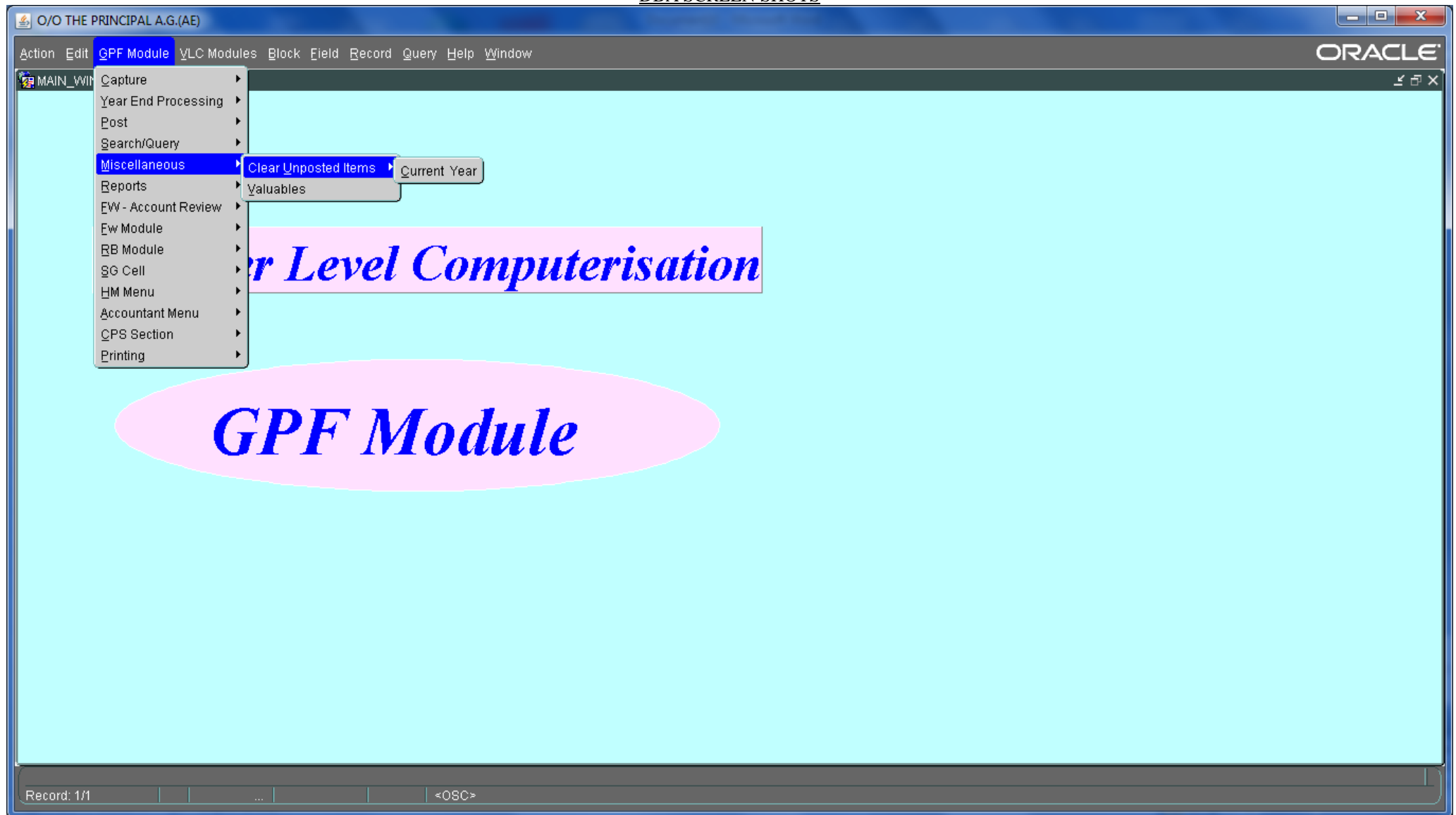


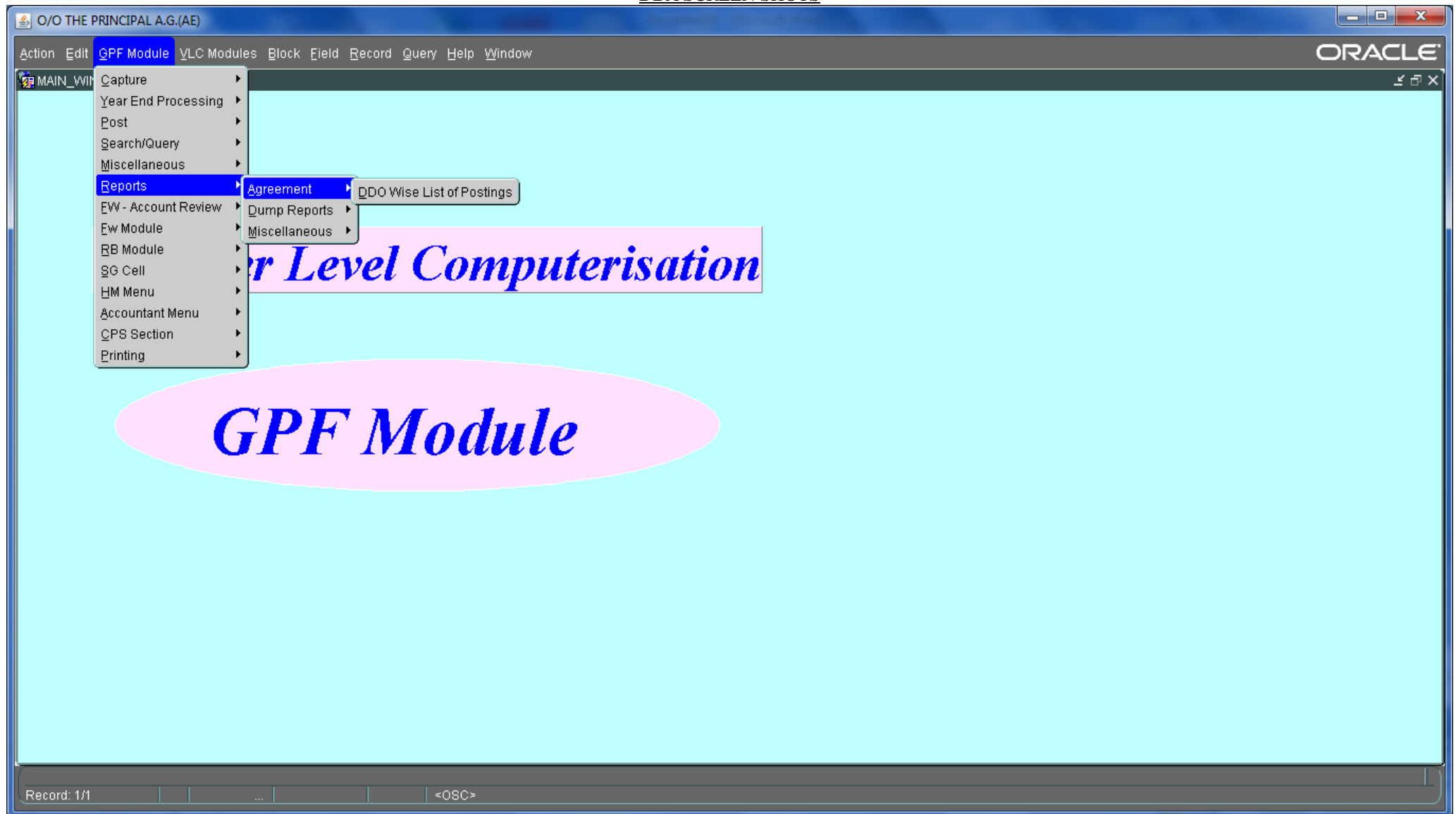


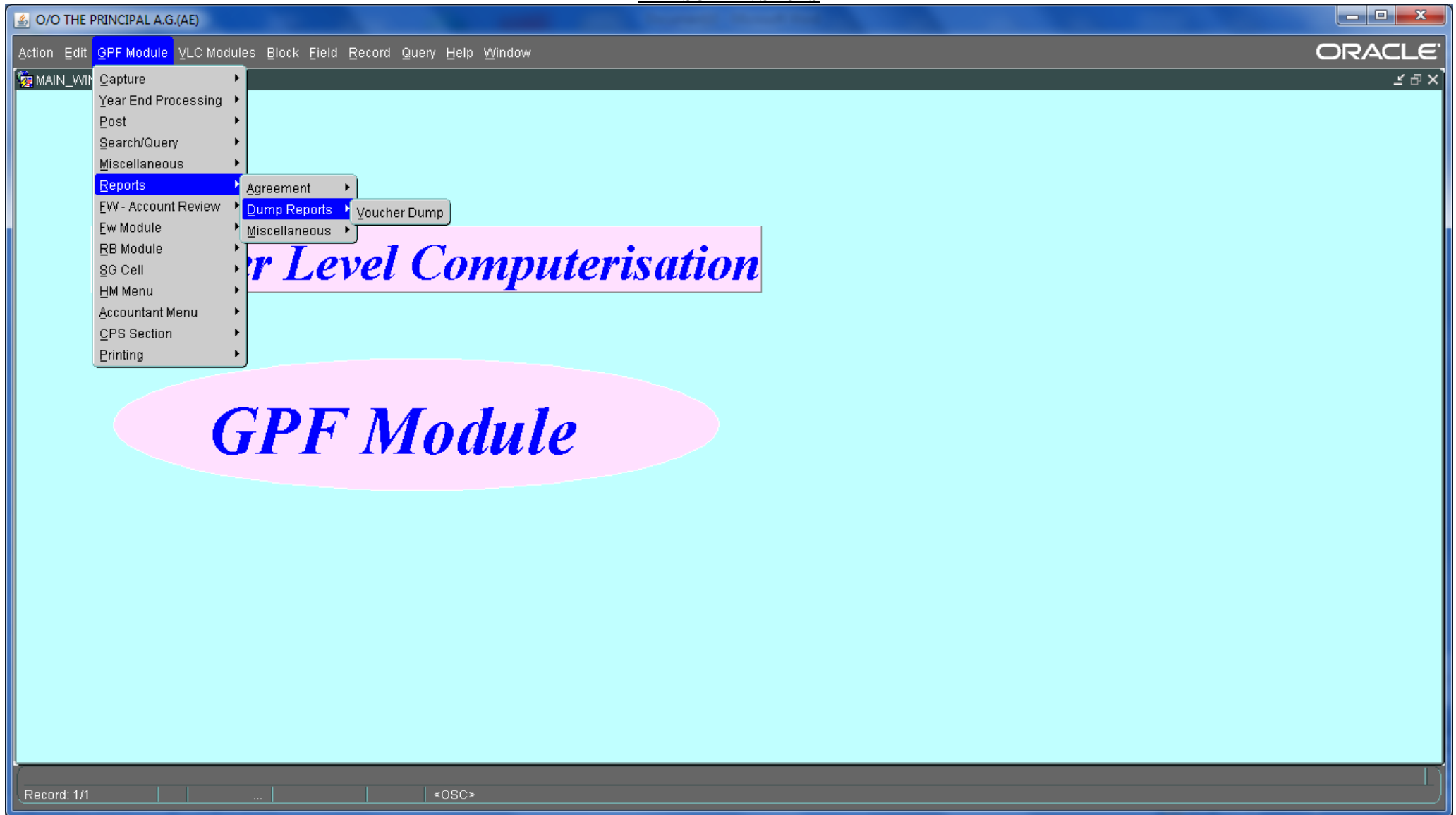
ANNEXURE 12.6.11

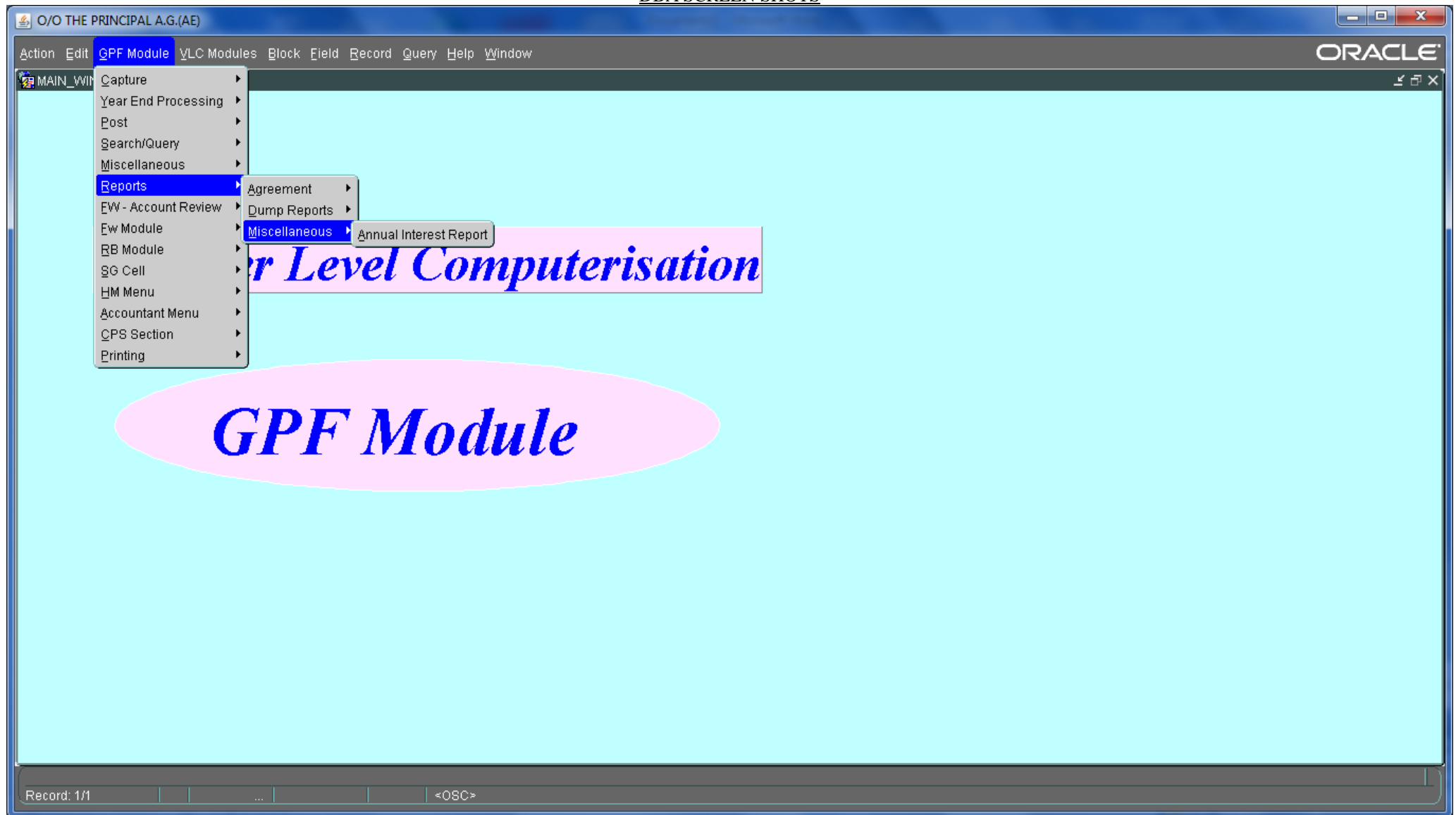
DBA SCREEN SHOTS

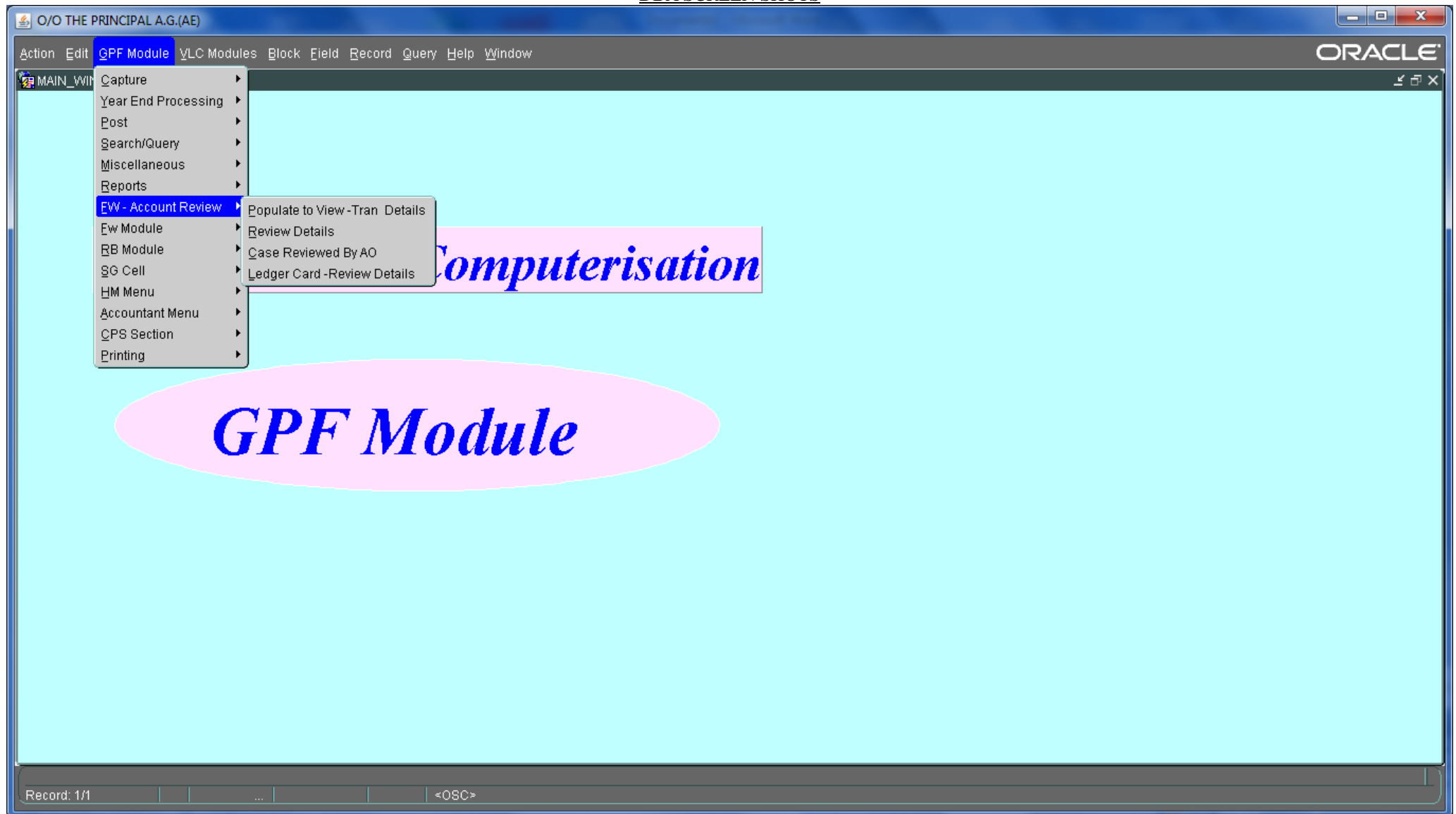


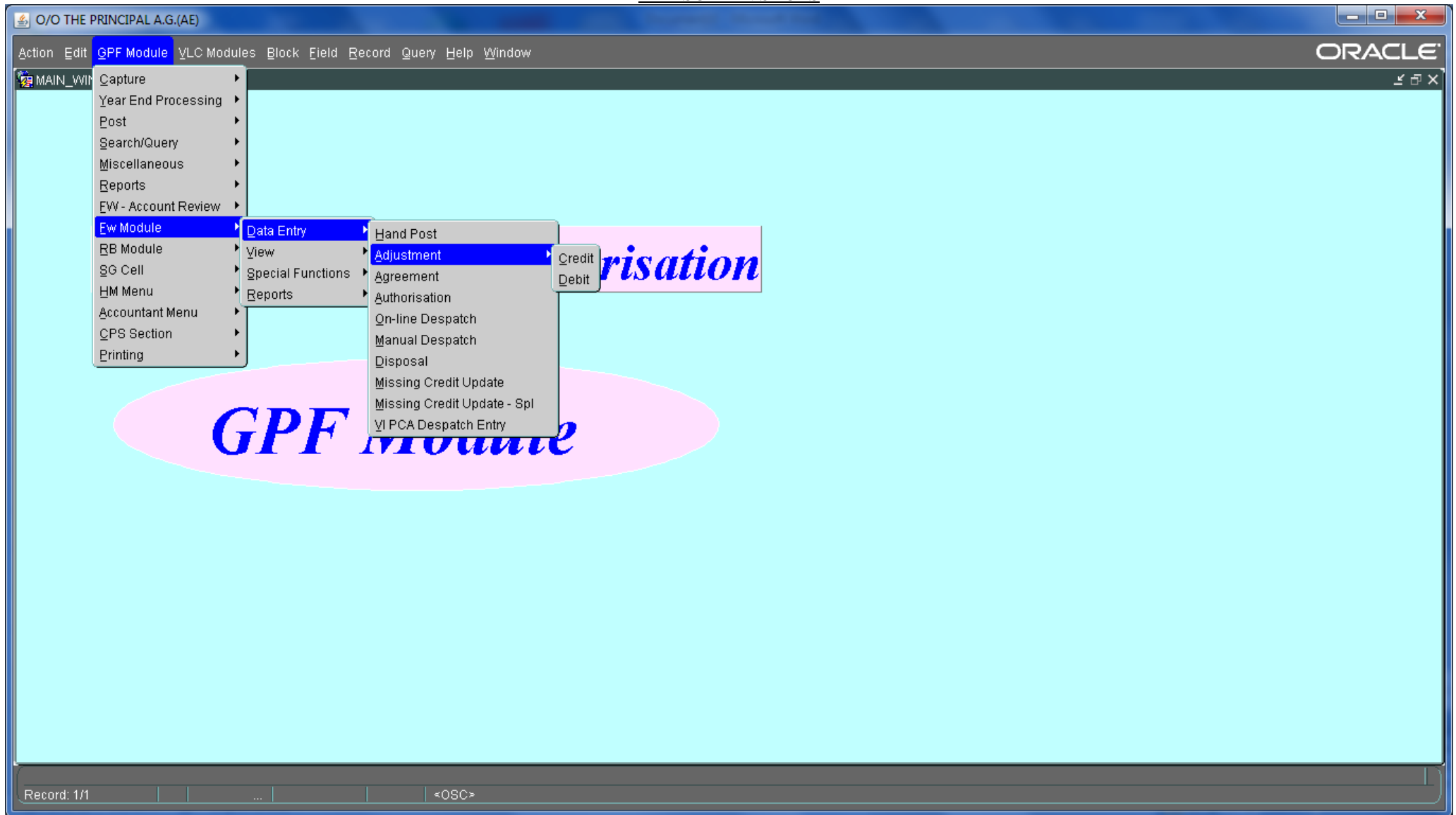




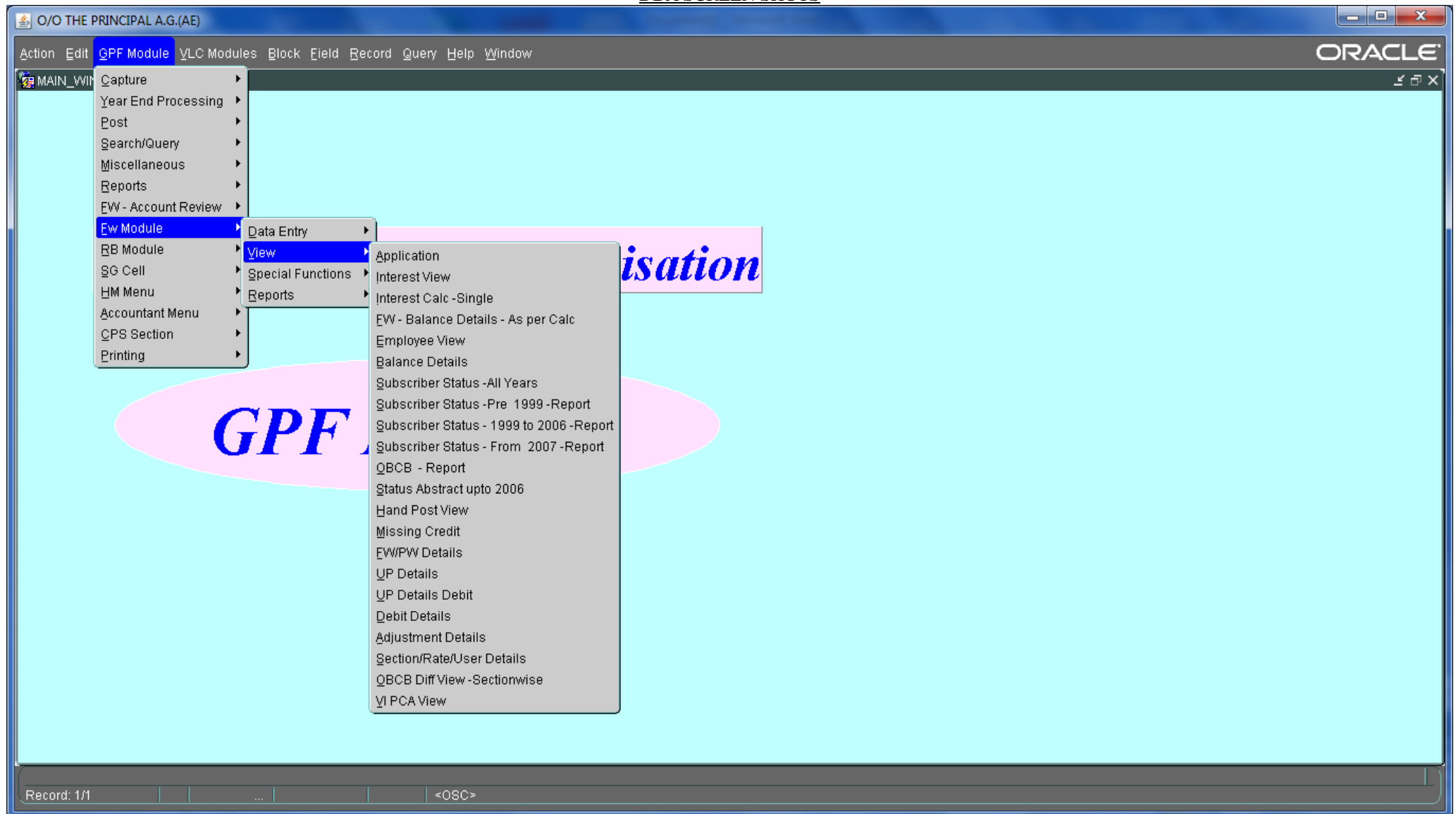


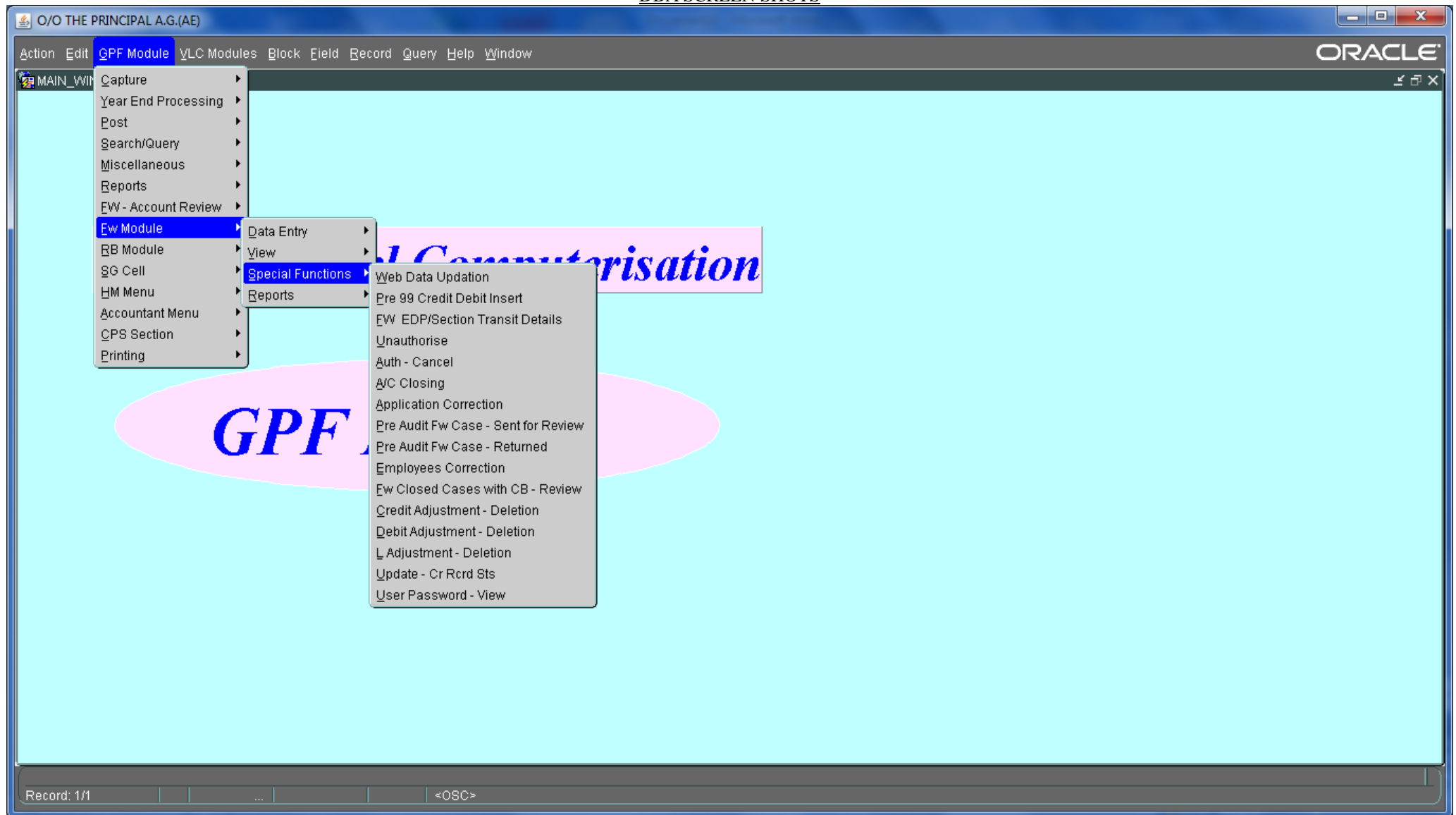




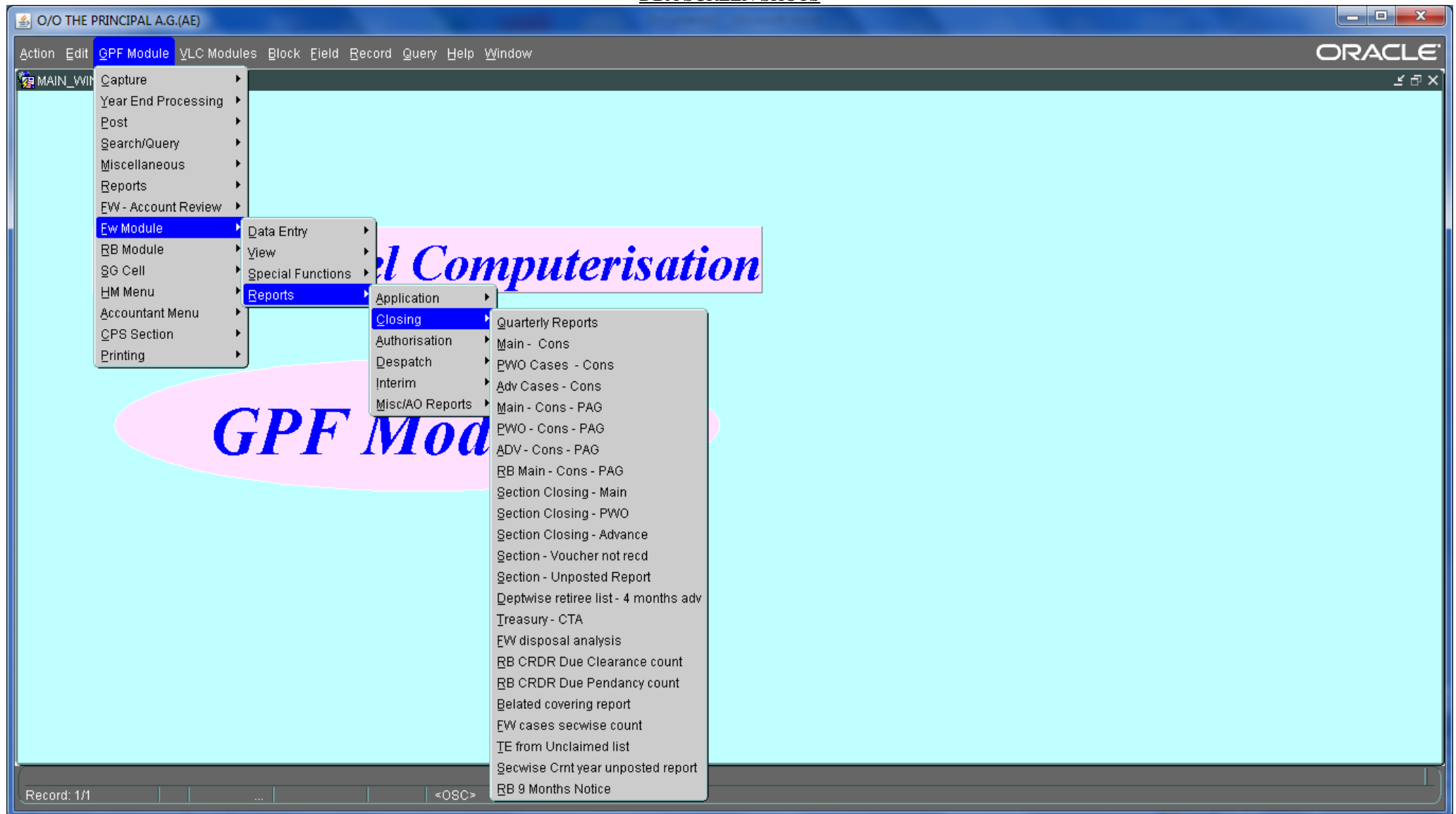


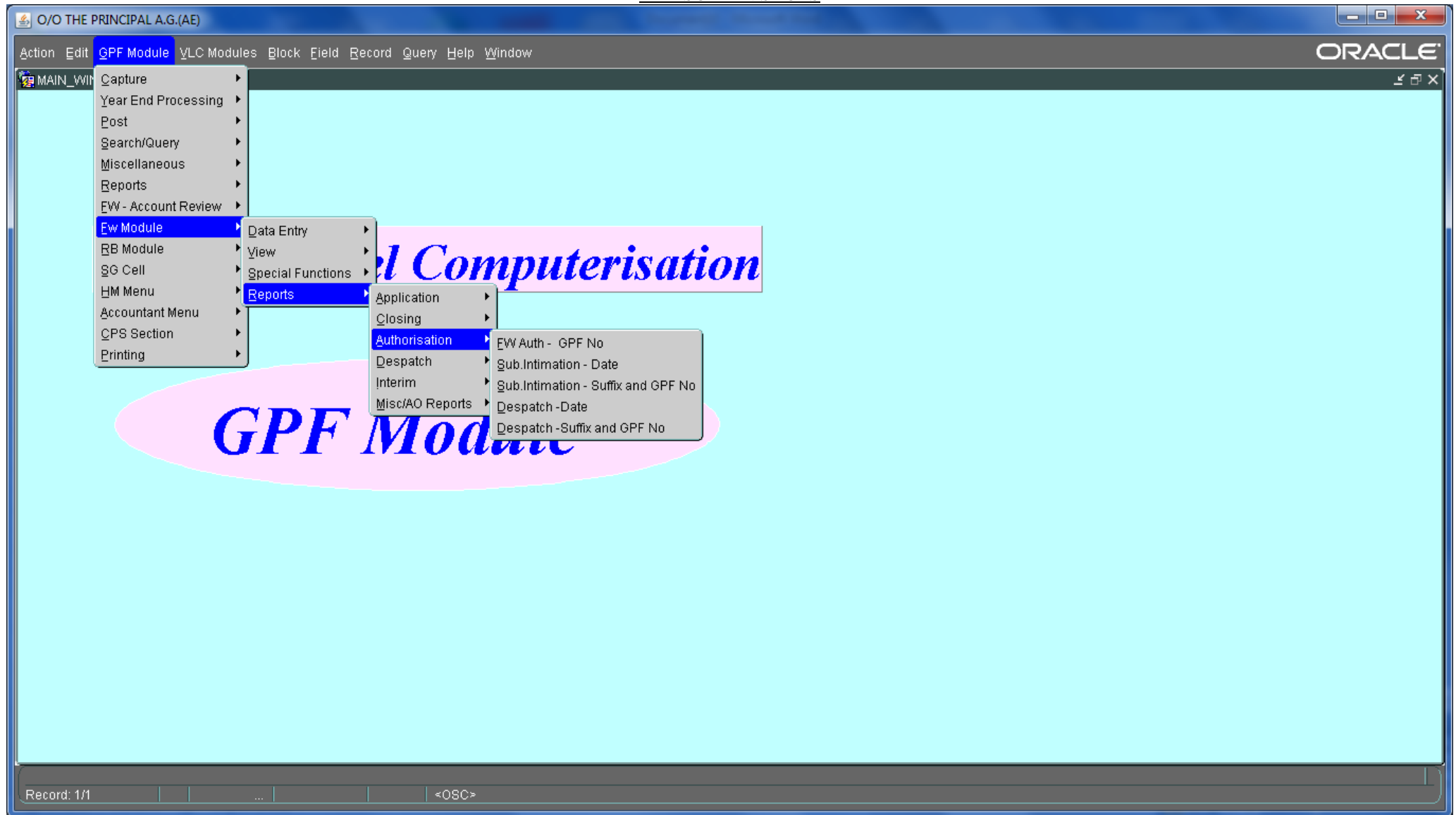


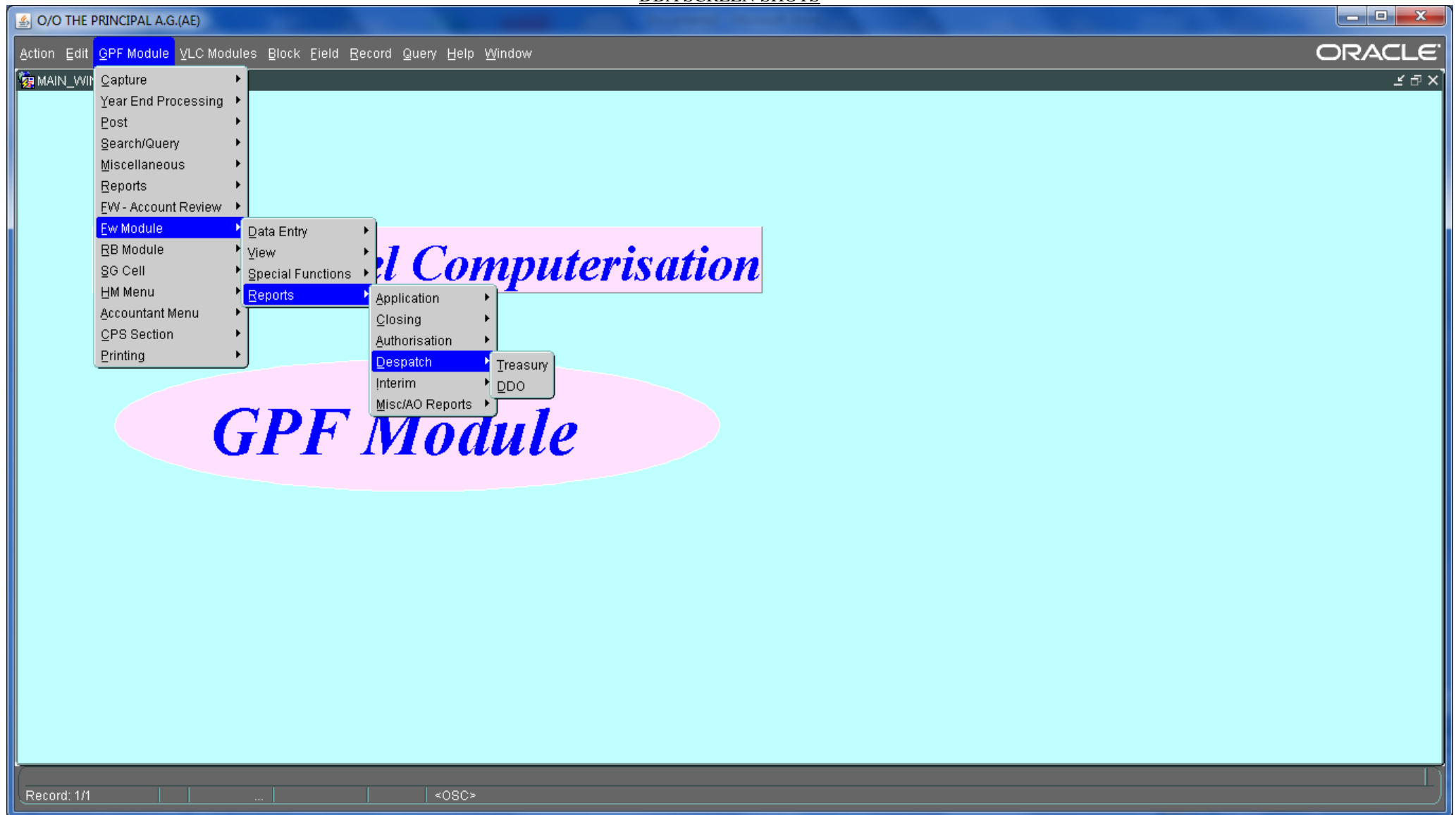


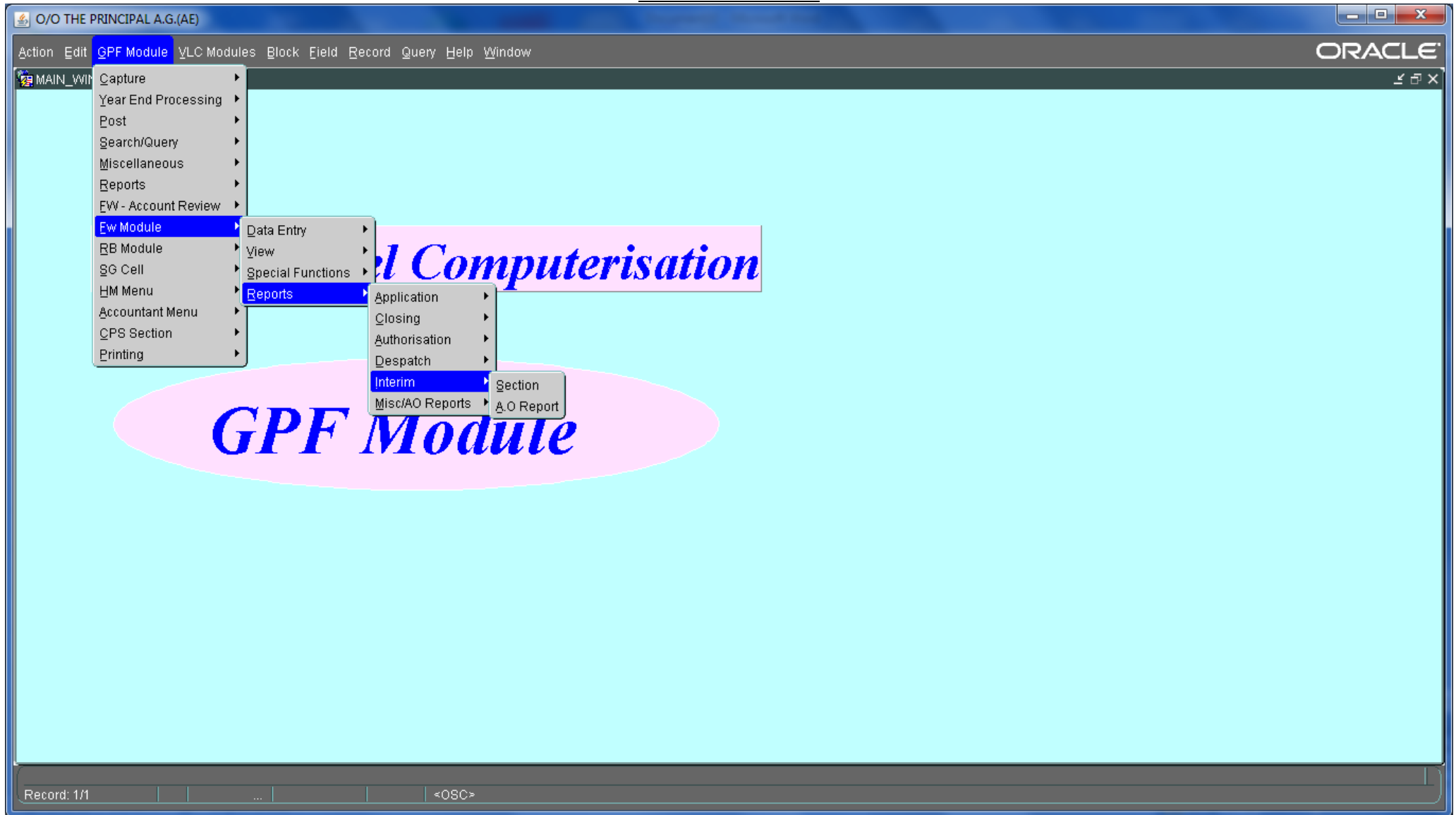






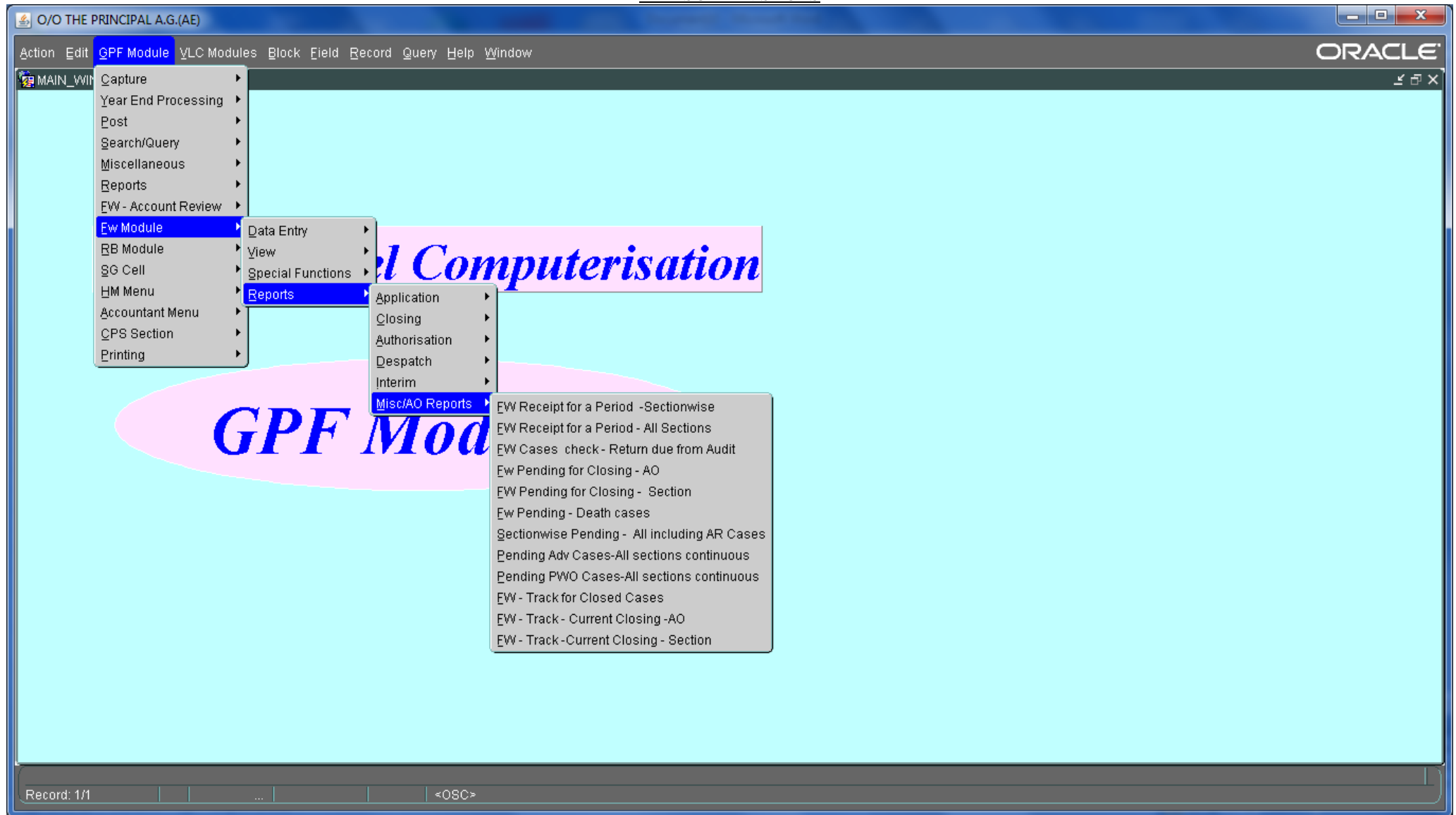




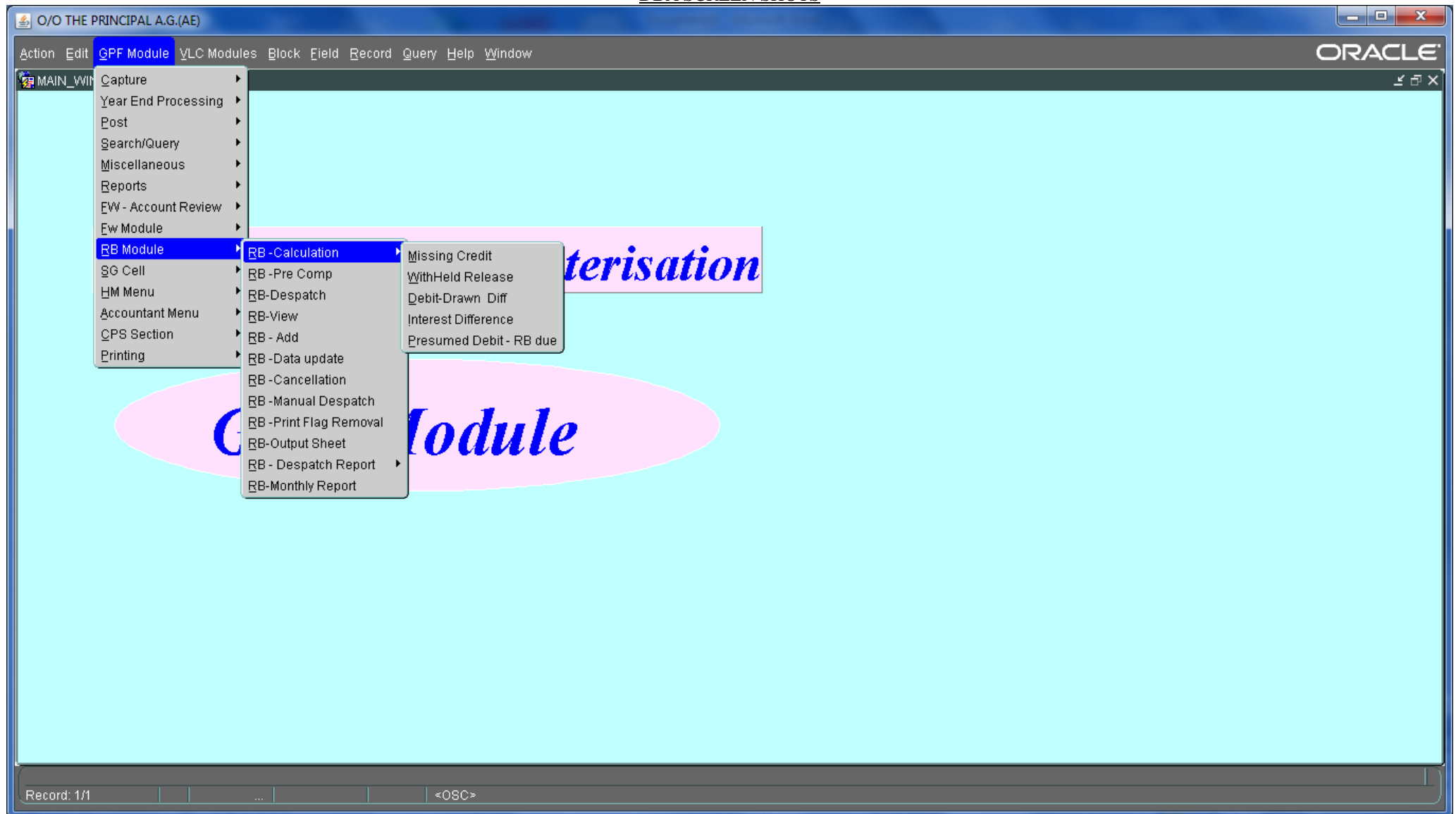


ANNEXURE 12.6.11

DBA SCREEN SHOTS

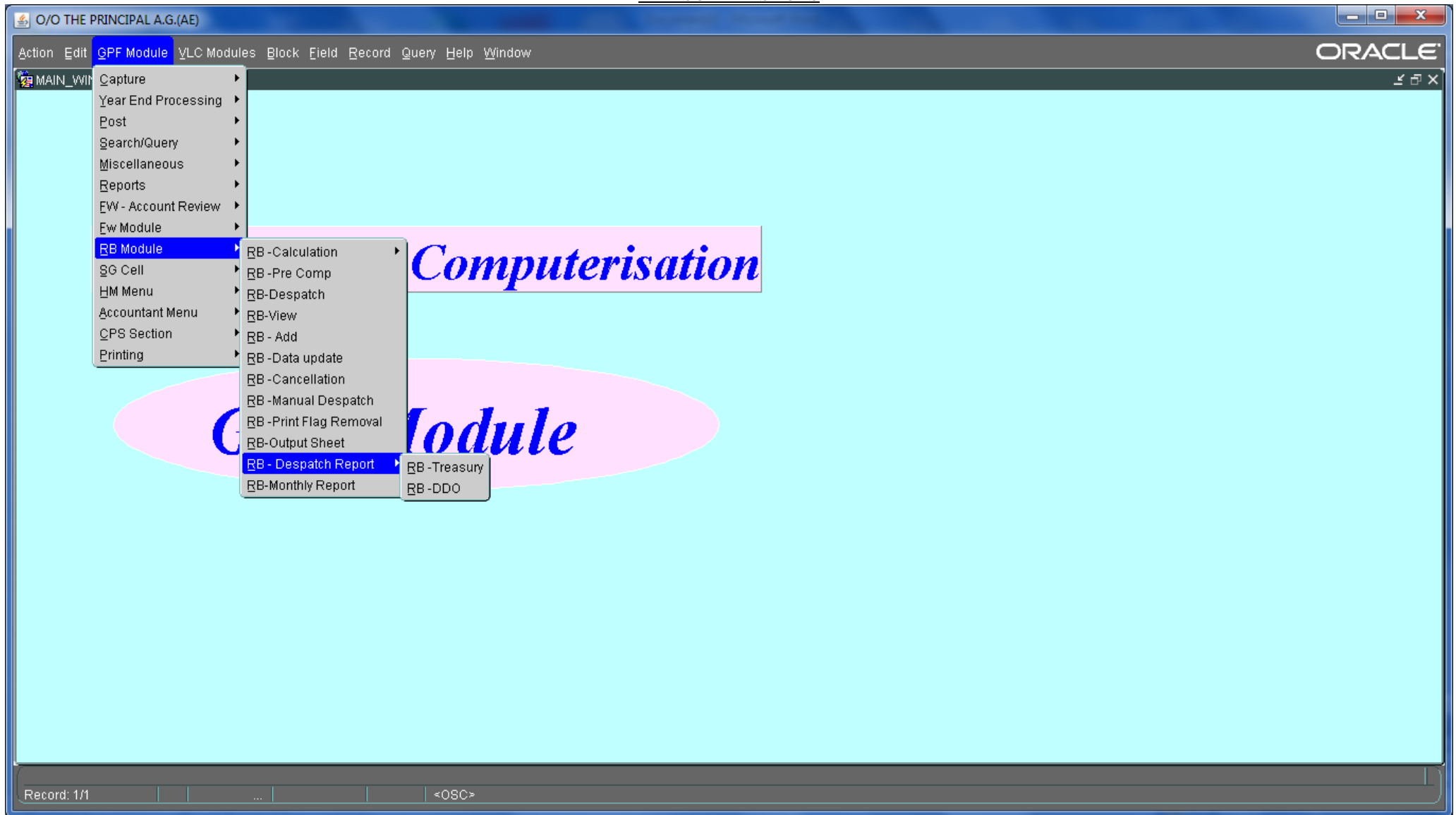


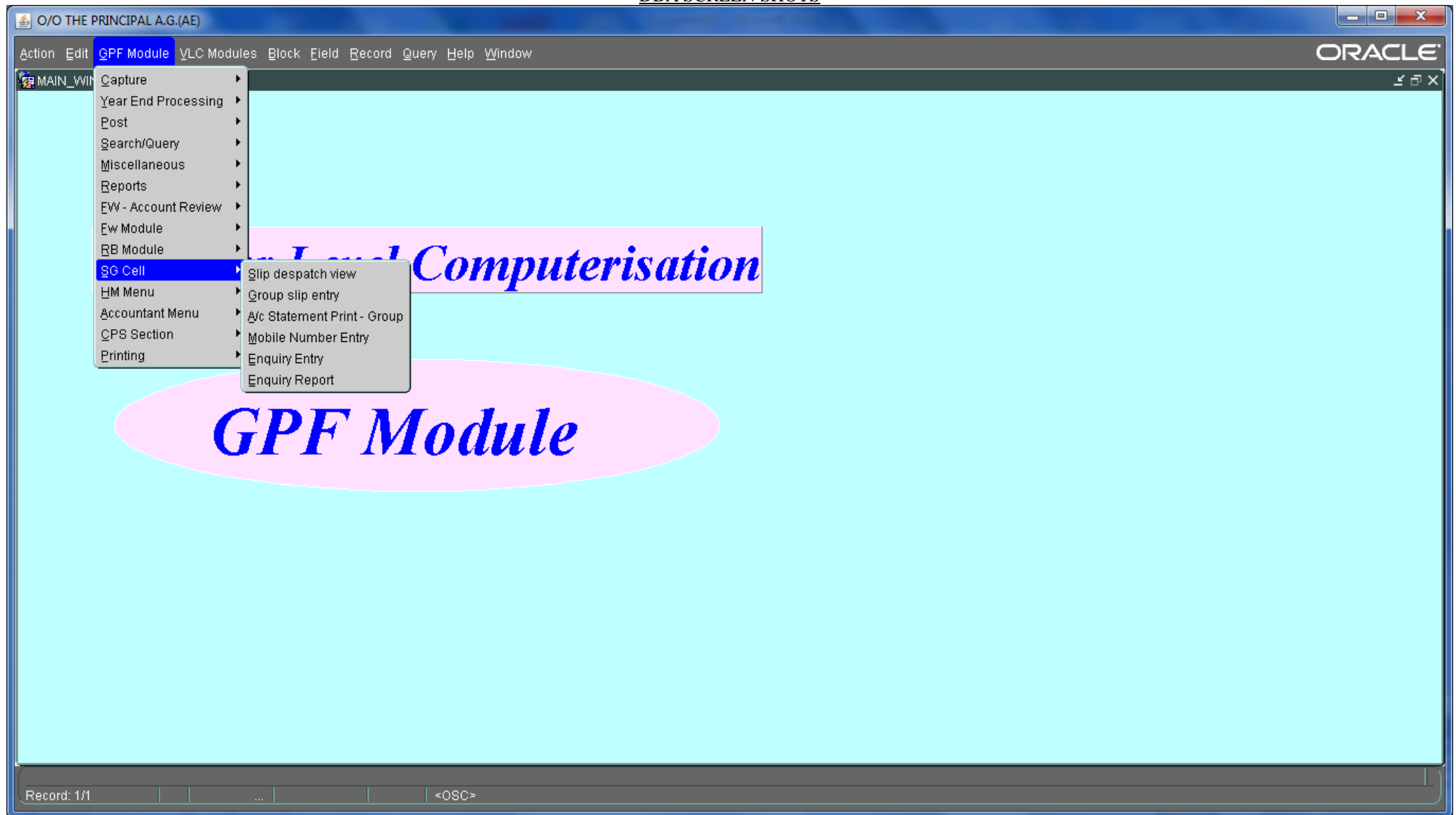


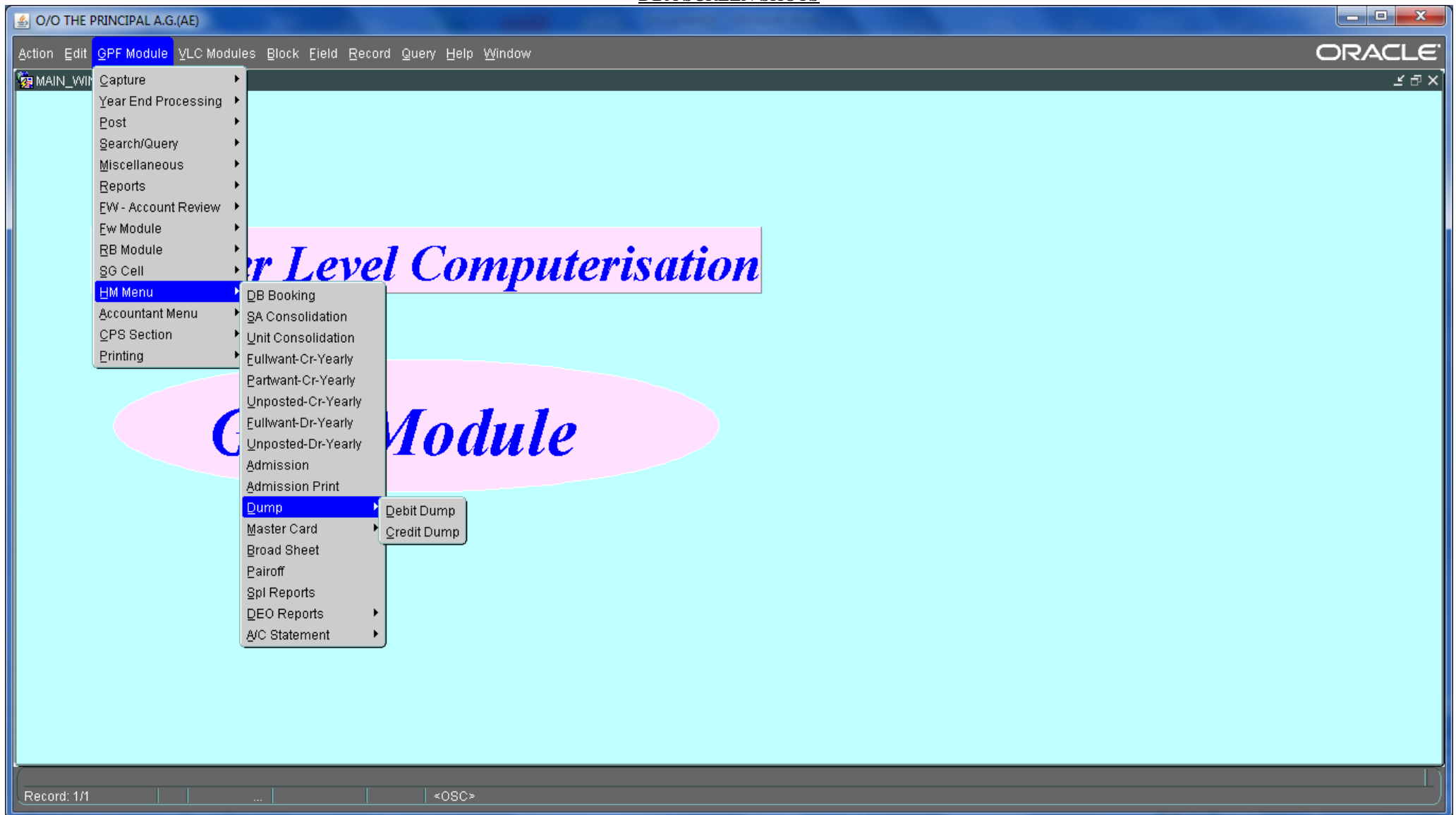


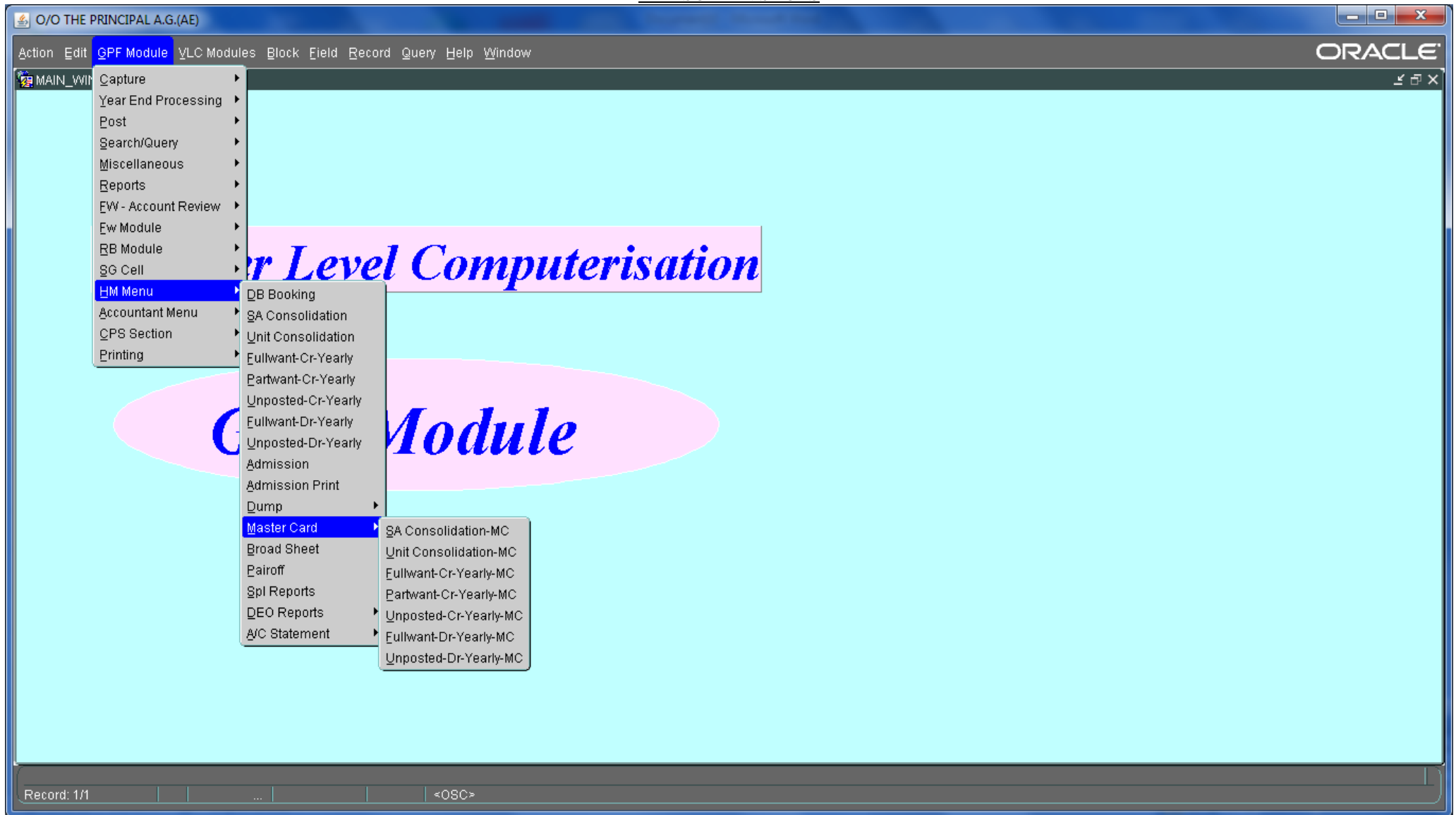
ANNEXURE 12.6.11

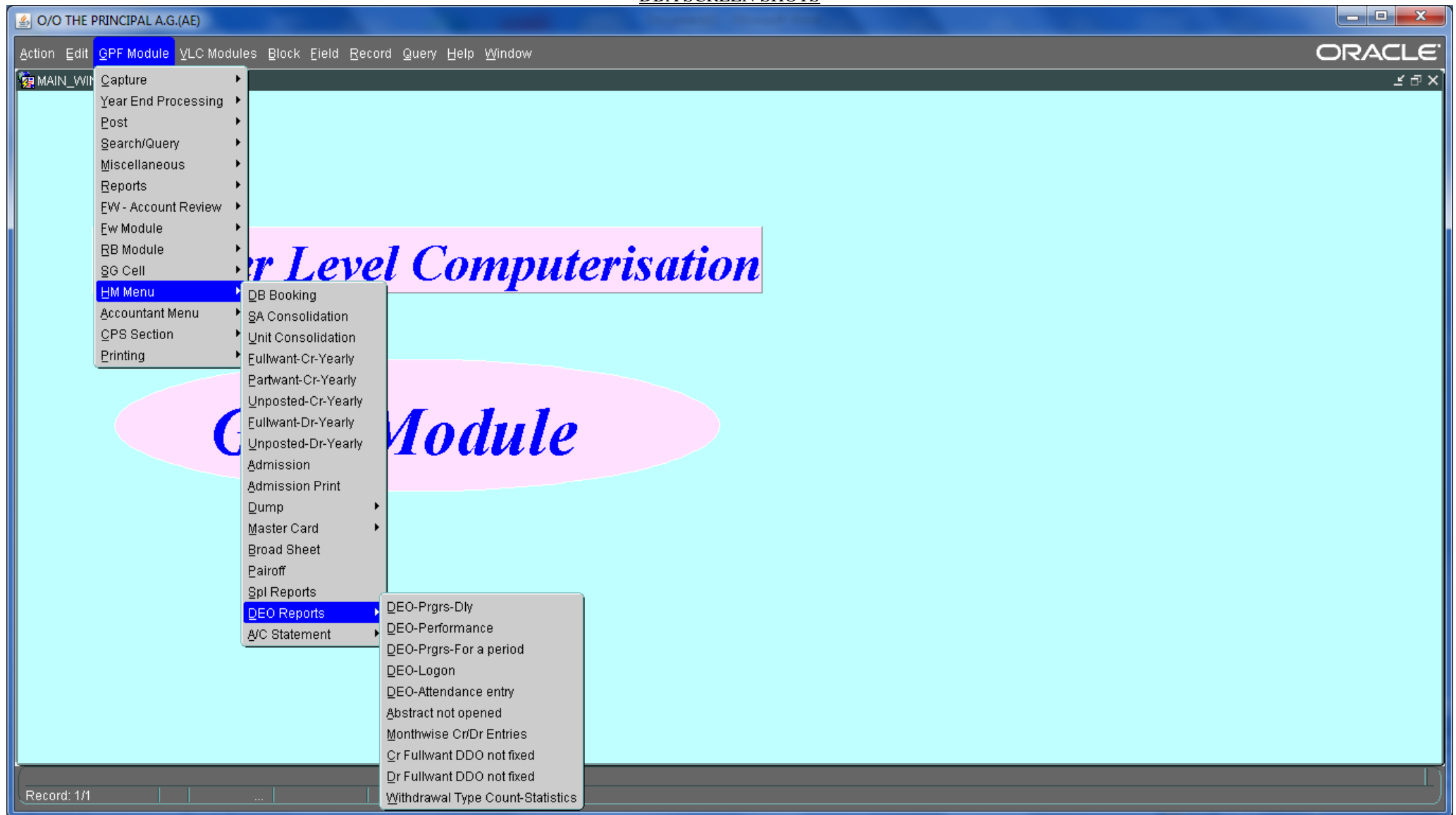
DBA SCREEN SHOTS

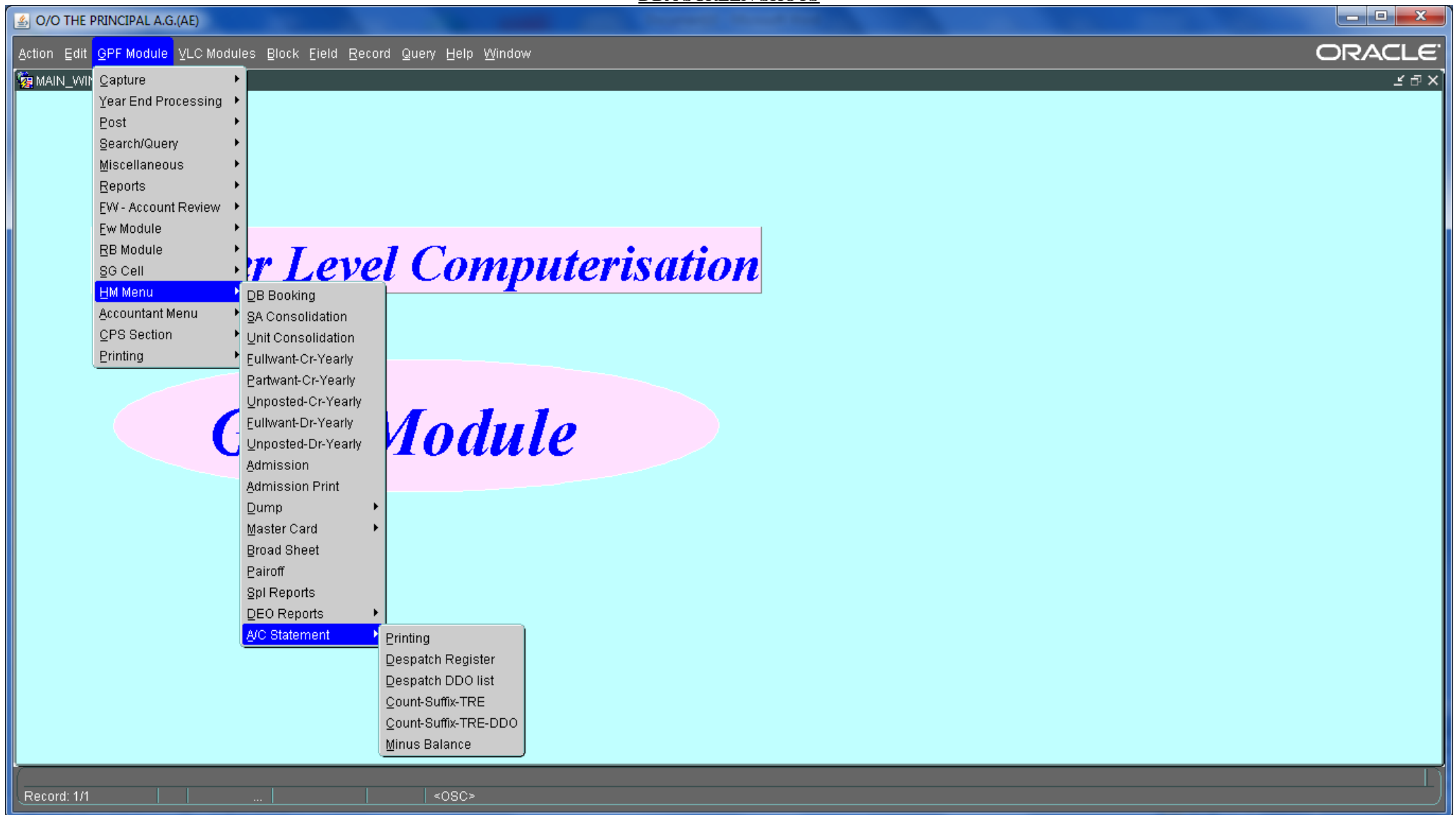






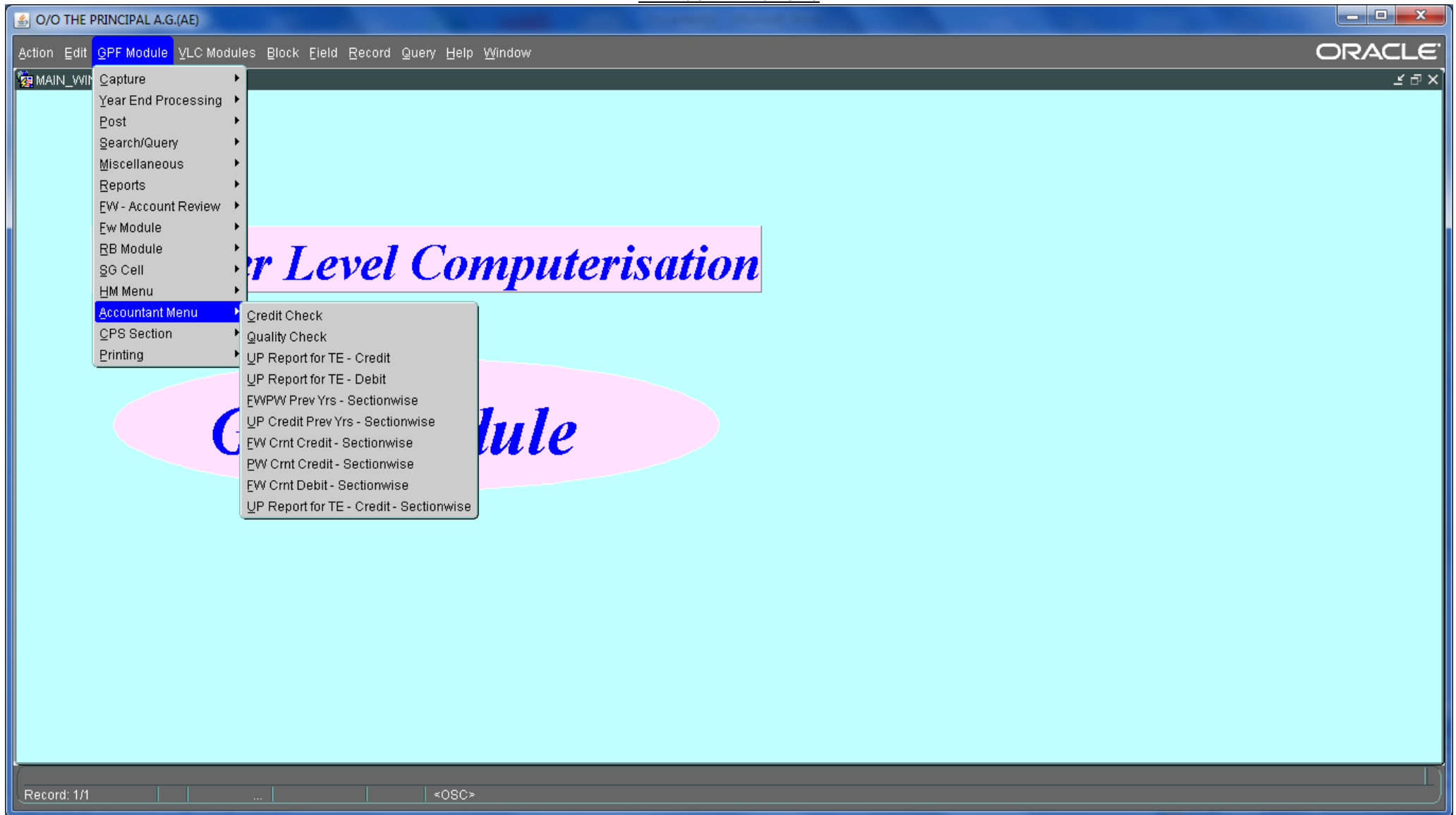




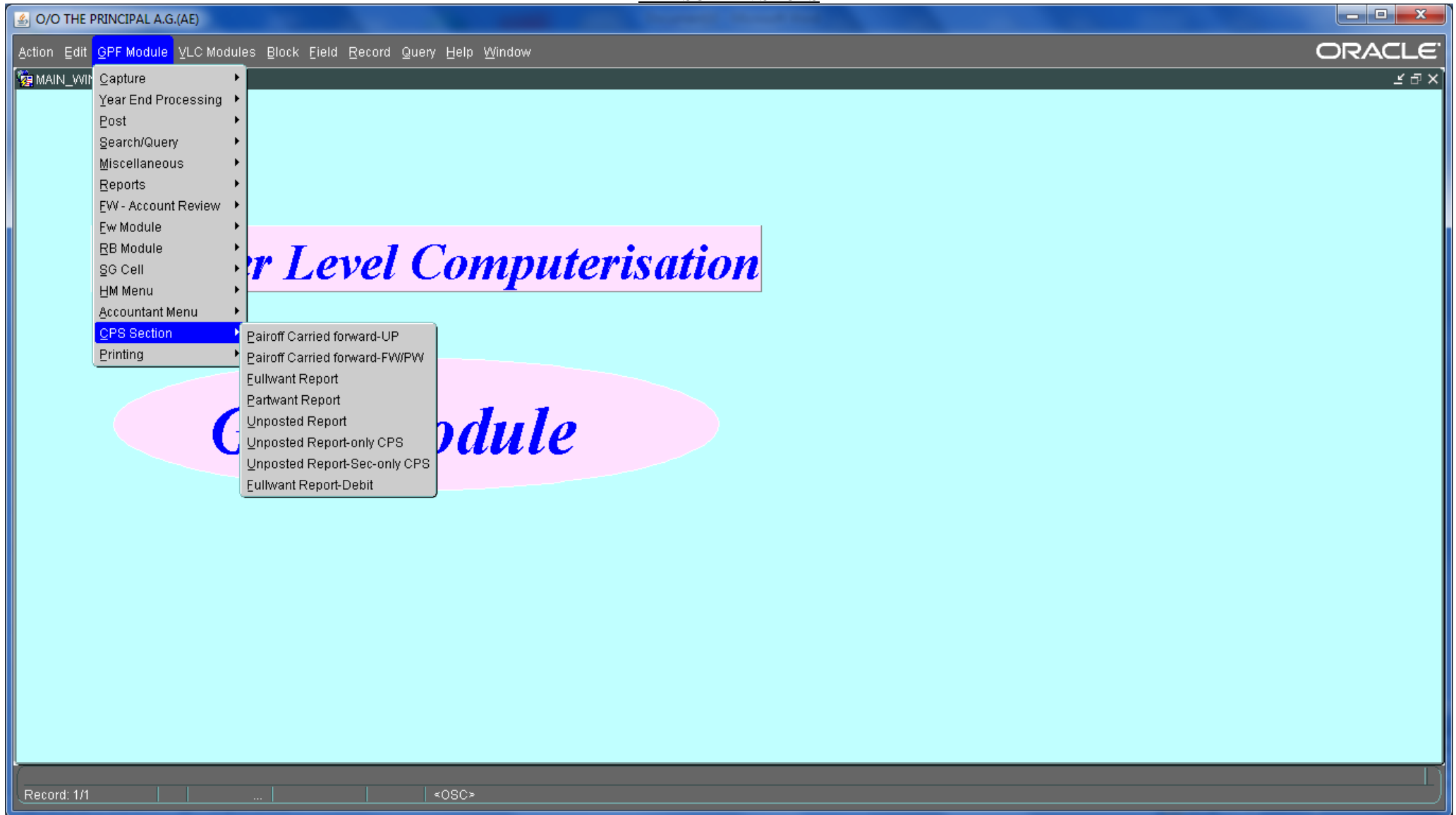


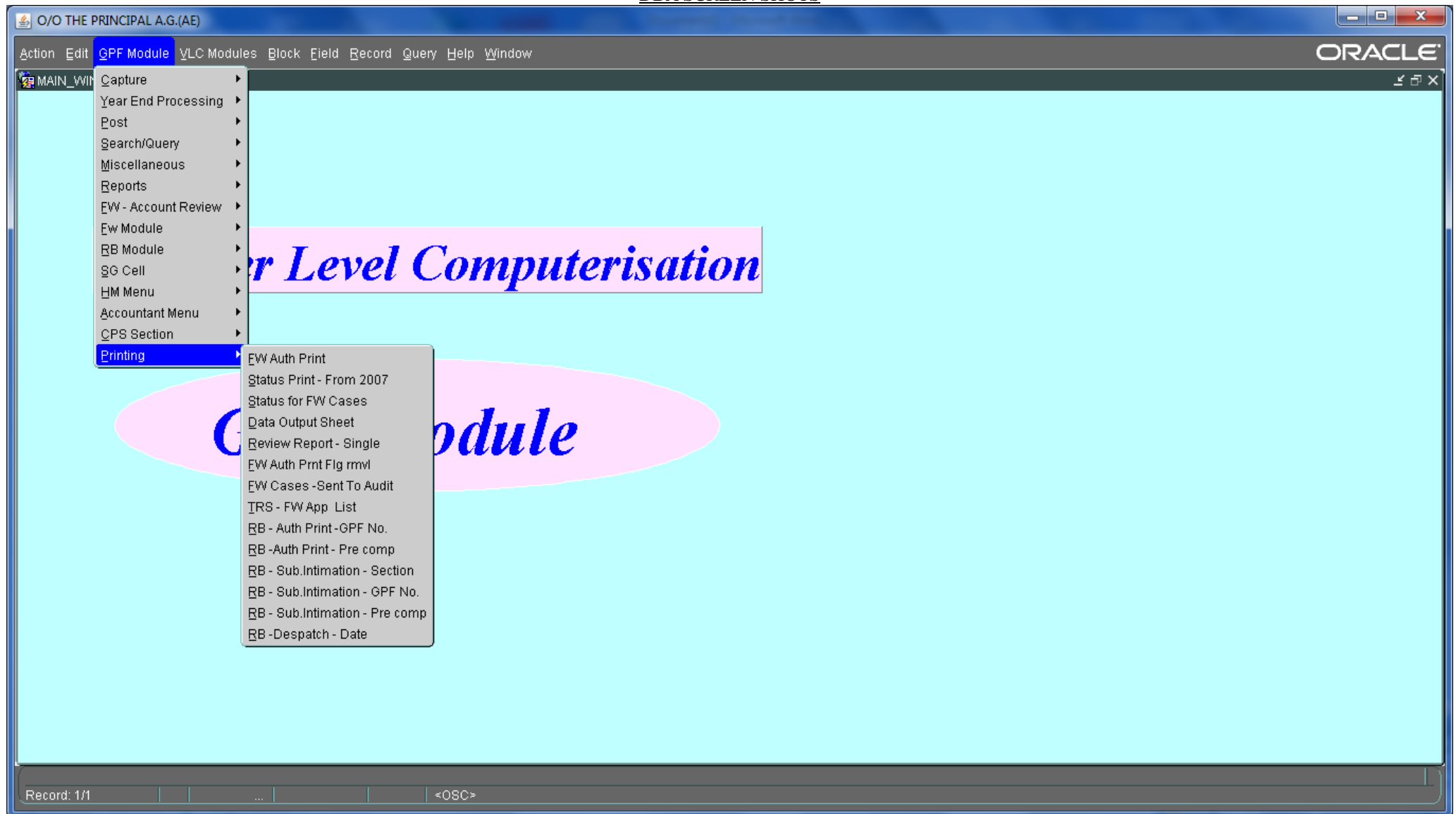
ANNEXURE 12.6.11

DBA SCREEN SHOTS









**ANNEXURE 14.14**

**REGISTER OF SMALL BALANCES AND MINUS BALANCES**

With a view to ensuring that prompt and regular action is taken for the clearance of the Small Balances and Minus Balances noticed in the Provident Fund Accounts (either closed accounts or live accounts), each Funds Entitlement Section should maintain separate registers one for Small Balances and the other for Minus Balance cases in the following form:

**REGISTER OF SMALL BALANCES AND MINUS BALANCES CASES**

Department

Sl. No.	Account No.	Name of subscriber (with Designation as available in the Ledger Card current or old)	Amount involved	Nature of the amount outstanding	Year from which outstanding	Date on which the final payment was made
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Whether the Account is live (Discontinued subscriber)	Action taken, No. & Date of reference issued to Departmental Officer	How finally disposed off (Reference to authorisation or TE)	Initials of Accountant	Initials of Section Officer		
(8)	(9)	(10)	(11)	(12)		

2. These registers should be closed and submitted to the Branch Officer on the 5<sup>th</sup> of each month with an abstract showing the opening balance, additions and clearance during the month and the closing balance. These registers should be reviewed by Funds Miscellaneous Section II every quarter and submitted to the Sr. DAG (Funds) on 15<sup>th</sup> May, August, November and February.

(Authority: O.O.No. Fds.I/Genl/9-24/66-67/465 dt 16.03.1967  
O.O.No.FM.I/9-24/66-72/Gen.I/11 dt.30.07.1971  
O.O.No.FM.II/Genl.II/9-37/80-81/90 dt. 26.12.1980  
Filed in FM.I/9-9/1986-87)

**ANNEXURE 14.15****REGISTER OF STATISTICS  
PART I**

Subject	No. of accounts as on 31 <sup>st</sup> March
1. No. of live accounts (as defined in Sub Para 5 of 14.13 of P.F. Manual) .	
2. No. of Life Insurance Policies financed from GPF/CPPF (Departmentwise as per Stock Register).	
3. No. of Provident Fund subsidiary Broadsheets/Consolidated Broadsheet maintained in the section.	

**PART II**

Department:-

Subject	No. of cases/items received during the month	No. of cases admitted/Audited/Matured/Reassigned/Authorised/Disposed off
(1)	(2)	(3)
1. G.P.F. Applications 2. Nominations 3. Temporary Advance sanctions 4. Sanction to part final withdrawal 5. Application for final withdrawal 6. Application for transfer of cases 7. Suspense Slips 8. Residual Balance cases 9. Small Balance Cases 10. Minus Balance Cases		

**PART III**

Month of Account

Name of Department

Nature of item	No. of Vouchers received
1. Temporary Advance 2. Part-final Withdrawal 3. Final withdrawal (including R.B.) 4. Other Provident Fund vouchers (Erroneous recovery etc. refunded)	

**PART IV**

Nature of Item	Unit I, II, III etc.
1. Ordinary letters 2. Demi Official letters 3. Index Letters 4. Urgent  5. Telegram 6. Complaints 7. Immediate (from C & A G) 8. No. of Gross Pay statement (CPFM) 9. No. of Superannuation Statements	

(Authority:- Para 715 of MGP-Sr. DAG's orders dt. 5-1-72. On I.A.D. Note dt. 3.1.72 extract filed in file FM/9-40/71-72.)

**ANNEXURE 14.17**

**TO**

**The Accountant General (A&E)  
No. 361, Anna Salai,  
Chennai – 600 018.**

**No.**

**Dated .....**

**Sub : Final closure of GPF Account No. \_\_\_\_\_  
(A/c. No. & Suffix)**

**of Shri .....(Name)**

**.....(Designation)**

**who is due to retire/retired/resigned/died/was voluntarily retired/was compulsorily retired. – Forwarding of Final withdrawal application – Authorisation requested.**

**Ref :**

.....

**I forward herewith the Final Withdrawal application in duplicate in respect of Shri (NAME),  
(DESIGNATION), O/o the**

**(Office) with the requisite certificates duly countersigned by me/by the competent authority. He/she is due to retire/retired/resigned/died/retired voluntarily/was compulsorily retired from Government service on the forenoon/afternoon on \_\_\_\_\_  
(Date)**

**His/Her GPF Account Number is.....  
(Number) (Suffix)**

**2. Shri/Smt/Kum. .... has filed a nomination for GPF in favour of Shri/Smt/Kum..... and the nomination in original is enclosed.**

**3. Copies of Death Certificate and Legal Heirship certificate are enclosed.**

**4. The GPF credit and debit particulars for the last twelve months of service are enclosed.**

**5. The particulars regarding subscribers with PW suffix whose services were provincialised are furnished below.**

- |     |  |                    |
|-----|--|--------------------|
| (a) | Date of provincialisation of the subscriber                                    | } .....            |
| (b) | Amount and remittance particulars of Non Pensionable gratuity into GPF account | } .....<br>} ..... |
| (c) | Period to which the Non-pensionable Gratuity relates (if available)            | }<br>}             |

**I request that the authorisation for the final withdrawal amount of GPF payable at .....Treasury/Sub Treasury/PAO may kindly be issued in favour of ..... at an early date.**

.....  
(Designation)

**Place:**

**Date:**

**List of enclosures:**

1. Final withdrawal application in duplicate
2. Original Nomination for GPF filed by the subscriber
3. Copy of the Death certificate
4. Copy of Legal Heirship Certificate
5. GPF credit particulars for the last 12 months of service
6. GPF debit particulars for the last 12 months of service
7. Copy of Orders of Competent Authority accepting the resignation of the Government servant
8. Copy of orders of competent authority permitting the Government servant to retire voluntarily on .....
9. Copy of orders of competent authority compulsorily retiring the Government servant on .....
10. Specimen Signature duly attested (in respect of selfdrawing officers)
11. Copies of court orders, or other relevant documents, if any.
12. Residential address of claimant.

\*\*\*\*\* Strike out inapplicable items.



**FINANCE (PENSION) DEPARTMENT**

**G.O.No.211, Dated 27<sup>th</sup> May, 2009.**

*(Vaikasi 13, Thiruvalluvar Aandu 2040)*

**PENSION** – Combined Application for General Provident Fund final withdrawal and Pension as suggested by the Accountant General – Orders – Issued.

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Read :

1. From the Accountant General (A&E), Chennai-600 018, Letter No. AG (A&E)/PS/2008-09/29, dated 13-06-2008.
2. From the Director of Treasuries and Accounts, Chennai-600 015, Letter Rc.No.42811/2008/E2, dated 24-12-2008.
3. Government Letter No.39743/Pension/08, dated 02-02-2009 addressed to the Accountant General (A&E), Chennai-600 018.
4. From the Accountant General (A&E), Chennai-600 018, Letter No. Pension 30/IV/3-47/2009-2010/40, dated 17-04-2009.

-oOo-

**ORDER**

In the reference first read above the Accountant General, has pointed out that the delay in receipt of pension proposals from the Heads of Departments is due to the cumbersome application form now existing, as it requires exhibition of calculation of pensionary benefits, furnishing of too many details and signing of forms at many places by the Departmental Officers and by the retiring Government employees.

2. The Accountant General has suggested a Combined Application Form for General Provident Fund Final Withdrawal and Pension in order to quicken the process of settling the terminal benefits to retired Government employees and to put in place a better internal control, so that existence of Drawing and Disbursing Officers and employees of State Government (other than staff of Non Government Educational Institutions, Panchayat Union, Corporation and Municipal Schools) would be ensured, on the basis of information available in the General Provident Fund Wing of his office.

3. The Government, after careful consideration, accept the suggestion of the Accountant General and accord approval for the Revised Combined Application Form for General Provident Fund Final Withdrawal and Pension, annexed to this order.



4. All Heads of Departments are directed to adopt this form for processing pension papers / final closure of General Provident Fund of their retiring employees in the department.

5. Necessary amendment to Tamil Nadu Pension Rules, 1978 will be issued separately.

**(BY ORDER OF THE GOVERNOR)**

**K. GNANADESIKAN,**  
**Principal Secretary to Government.**

To

All Secretaries to Government, Chennai-600 009.

All Departments of Secretariat, Chennai-600 009.

The Legislative Assembly Secretariat, Chennai-600 009.

The Governor's Secretariat, Raj Bhavan, Chennai - 600 025.

All Heads of Departments.

The State Information Commission, 378, Anna Salai, Teynampet, Chennai-600 018.

The Accountant General (A&E), Chennai-600 018. (By name)

The Accountant General (A&E), 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 Director of Pension, D.M.S. Complex, Chennai-600 006.

The Director of Treasuries and Accounts, Chennai-600 015.

The Director of Local Fund Audit, Chennai-600 108.

The Registrar, High Court, Chennai-600 104.

The Secretary, Tamil Nadu Public Service Commission, Chennai - 600 002.

The Commissioner, Corporation of Chennai / Madurai / Coimbatore / Tiruchirappalli / Salem / Tirunelveli.

All Municipal Commissioners.

All Panchayat Union Commissioners.

All District Collectors / District Judges / Chief Judicial Magistrates.

The Pension Pay Officer, Chennai-600 006.

All Treasury officers / Sub-Treasury Officers.

All State Government owned Boards / Corporations.

Copy to:

The Secretary to Chief Minister, Chennai-600 009.

The Finance ((OP.I)/(OP.II)/(OP.III)/(OP.Misc.), Chennai - 600 009.

The Finance (PGC) Department, Chennai - 600 009.

The Finance (PC) Department, Chennai - 600 009.

Stock File / Spare Copies.

-/Forwarded : By Order/-

  
**SECTION OFFICER.**

[ Annexures.]

**COMBINED APPLICATION FORM FOR GENERAL  
PROVIDENT FUND FINAL CLOSURE AND PENSION**

**PART-I**

**FOR RETIREMENT / REVISION CASES ONLY**

*(To be send in Duplicate)*

1. Name of the Government :  
Employee (IN CAPITAL LETTERS).
2. Father's Name / Husband's :  
Name in the case of Female  
Government Employee.
3. Designation with Selection :  
Grade / Special Grade.
4. Religion :
5. P.P.O. No. allotted by A.G's. :  
Office. [Applicable only for  
Revision Cases].
6. G.P.F. No. with Departmental :  
Suffix.

7. Date of Birth.

8. Date of Joining.

9. Date of Retirement.

--	--	--

10. Present Residential Address :  
with PIN Code.

MOBILE No. :

11. Residential Address after :  
Retirement with PIN Code.

12. Place of Payment of Pension :  
(a) Pension Pay Office  
(b) District Treasury  
(c) Sub-Treasury

13. Whether the Pension is :  
proposed to be commuted. Yes ☐ No ☐  
(Tick in appropriate place)?

If Yes, fraction proposed to be : Fraction :  
commuted



14. Are you in receipt of Military Pension?

Yes ☐ No ☐

15. If Yes, P.P.O.No. and Treasury from which it is drawn may be furnished.

P.P.O.No.	
PPO / District Treasury / Sub-Treasury	

16. If you are in receipt of Military Pension, state whether you opt for Military Family Pension or Civil Family Pension. (Option once exercised is final.)

17. List of Family Members including Wife / Husband.

Sl. No.	Name (s)	Relationship	Marital Status	Date of Birth	Whether Handicapped / Mentally Retarded *

\* Medical Certificate to be enclosed.

18. Name of Guardian in case of mentally retarded children.

### DECLARATIONS

I hereby declare that I have neither applied for nor received any Pension or gratuity in respect of any portion of the service qualifying for this pension and in respect of which pension and gratuity are claimed herein nor shall I submit an application hereafter without quoting a reference to this application and the orders which may be passed thereon.

I do hereby declare to refund the pension or gratuity authorized by the Accountant General, Chennai, if afterwards found to be in excess of the amount to which I am entitled under the Rules.

I hereby certify to make good any loss caused to the Government by way of any overdrawal of pay, allowances, leave salary or other admitted obvious dues as a result of negligence or fraud on my part in service in the department in a lumpsum or in suitable installments from my pension.

Place :

Date :

Signature of Government  
Employee with Date.

## PART-II

### TO BE FILLED IN BY THE DEPARTMENTAL OFFICER

1. A.G's Office Reference No. in :  
which the proposals were  
returned with objections earlier.
2. Date of Beginning of Service. :
3. Date of Ending of Service. :
4. Gross Qualifying Service. :
5. Non-Qualifying Service. :
6. Additional Qualifying Service :  
under Rule 27 / Due to  
Voluntary Retirement /  
Contingent Service / Military  
Service.
7. Net Qualifying Service. :
8. Total Period of Military Service :  
and Military Pension / Gratuity  
received. (Details of remittance  
to be furnished separately).
9. Scale of Pay :
10. Pay Last Drawn (Special Pay, :  
Personal Pay drawn if any to be  
shown separately)
11. Class of Pension applicable :
12. Whether any charges are :  
pending against the Government  
Employee? If so, furnish the  
details thereof.
13. Office served in the last three :  
years.
14. a. Drawing Officer for G.P.F. :  
with Full Postal Address and  
PIN Code.  
b. Phone No. of the Office with :  
STD Code.  
c. e\_mail ID / FAX :

15. Treasury / PAO for G.P.F. :

16. a. Drawing Officer for D.C.R.G. :  
with Full Postal Address and  
PIN Code.

b. Phone No. of the Office with :  
STD Code.

c. e\_mail ID / FAX :

17. Treasury / PAO for D.C.R.G. :

18. Particulars of Last G.P.F. :  
Deduction [Last 12 Months  
Details].

Pay for Month	GPF Sub- scription	Recovery / Refund	Total Amount of Cr. Schedule.	Date & Place of Payment.	Sub- Account of Account	Voucher No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

19. Details of Temporary Advance / :  
Part Final Withdrawal  
sanctioned in the last 12 months  
(If no debit is drawn in last 12  
months, the details of last debit  
drawn should be specified.

Month	Amount	Voucher No.	Date of Payment
(1)	(2)	(3)	(4)

### CERTIFICATE

It is certified that:

1. All the particulars furnished above have been fully verified with reference to office records and are found correct.
2. Advance / withdrawal from GPF was granted during the last 12 months as detailed in Column 18 above.
3. No Charges are pending / Charges are pending against the individual. (Details furnished separately)®
4. Provisional Pension not paid / Provisional Pension paid (Details furnished separately)®
5. Conditions laid down in Rule 11(2) and Rule 11(3) of the Tamil Nadu Pension Rules, 1978 have been satisfied and the same has been recorded in Service Book.

® Stick out whichever is not applicable.



## ANNEXURE 14.20

ANNEXURE 14.20

Office of Pr. AG/ AG (A&E).....

Name of Report: Citizen Charter

Function: GPF

Reporting Period: .....

Parameter	Final Payment Cases	Remarks on Deficit/Excess achievement vis-a-vis KRA	Self Assessed Rating of PAG/AG (S-PAG) Revised Rating of Group Officer (R-GO) Accepted Rating of PAG/AG (A-PAG)	HQ Comments
Opening balance of FP cases (i)				
# of Cases received in complete shape (ii)				
# of Cases received in incomplete shape (iii)				
Total # of cases received (iv)				
# and % of Cases out of (iv) above, disposed within 2 Months of the receipt in the office.				
# and % of Cases out of (iv) above, disposed Beyond 2 Months of the receipt in the office.				
# and % of Cases out of (iii) above, where feedback sent to the Deptts. within 1 Month of the receipt of the case in the office.				
# and % of Cases out of (iii) above, where feedback could not be sent to the Deptts. within 1 Month of the receipt of the case in the office.				
Closing balance of FP cases (v)				
# of cases out of (v) above which are less than two months old.				
# of complaint cases received (vi)				
# and % of cases where acknowledgements were sent within a week (vii)				
# and % of cases where final replies were sent to the complainants within 3 months (viii)				
# and % of cases where it was not possible to accede to the request of the complainant within the stipulated time				
# and % of cases where a reasoned reply/ interim reply has been sent to the complainant in such cases within stipulated time limit.				
# of cases where complaints were received about non-fulfillment of pledges (ix)				
# and % of cases out of (ix) above where final reply was not sent within 2 months.				

Office of Pr. AG/ AG (A&E).....

Name of Report: Citizen Charter

Function: Pension

**Reporting Period:**

Parameter	(Original Pension Cases	(Family Pension Cases	Remarks on Deficit/ Excess achievement vis-a-vis KRA	Self Assessed Rating of PAG/AG (S-PAG) Revised Rating of Group Officer (R-GO) Accepted Rating of PAG/AG (A-PAG)	HQ Remarks
Opening balance of Original/ Family pension cases (i)					
# of Cases received in complete shape (ii)					
# of Cases received in incomplete shape (iii)					
Total # of cases received (iv)					
# and % of Cases out of (iv) above, disposed within 2 Months of the receipt in the office.					
# and % of Cases out of (iv) above, disposed Beyond 2 Months of the receipt in the office.					
# and % of Cases out of (iii) above, where feedback sent to the Deptts. within 1 month of the receipt of the case in the office.					
# and % of Cases out of (iii) above, where feedback could not be sent to the Deptts. within 1 Month of the receipt of the case in the office.					
Closing balance of OP/FP cases (v)					
# of cases out of (v) which are less than two months old.					
# of complaint cases received (vi)					
# and % of cases where acknowledgements were sent within a week (vii)					
# and % of cases where final replies were sent to the complainants within two months (viii)					
# and % of cases where it was not possible to accede to the request of the complainant within the stipulated time.					
# and % of cases where a reasoned reply/ interim reply has been sent to the complainant in such cases within stipulated time limit.					
# of cases where complaints were received about non-fulfillment of pledges (ix)					
# and % of cases out of (ix) above where final replies were sent within two months.					

## ANNEXURE 14.21

Annexure 14.21

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E), TAMIL NADU, CHENNAI-18

Key Functional Area-Key Result Area (KRA-13)

Quarterly Report on "KRA13- Self Assessed performance Report with Numerical Rating (Scale 0-10)" in respect of FUNDS Group

Report for the Quarter Ending :  
(30<sup>th</sup> September/31<sup>st</sup> December/  
30<sup>th</sup> June/31<sup>st</sup> March)

Section : GPF

Name of the Section Head :

Designation : A.A.O.

Name of the Branch Officer :

SNo	KRA-13-Items(Sections to indicate the Items as per the Calendar of Returns(COR) which are due in the current Quarter for which the report is submitted	Indicate whether it is a monthly / Half-Yearly / Annual	Parameter by which result would be (Due Date on which the return/ Report measured to be submitted/Quantum of clearance due i.e OB+ additions) Please indicate the due date.	How will the KRA achievement (Performance) be assessed? (Date on which the report/return submitted to the authority- as per the Calendar of Returns(COR)/ Clearance made during the quarter (Please indicate the date of submission/Quantum of clearance (Out of total outstanding made during the quarter where the performance is quantifiable)	Scale (0-10) For each item assign scale 10	Self Assessed Numerical Rating by			Remarks (indicate the reasons for shortfall if any)
						AAO	Branch Officer	Group Officer/AG	
1.	Quarterly report	Quarterly	1 <sup>st</sup> of the beginning month of next quarter						
2.	Duty List Register	Quarterly	10 <sup>th</sup> of the beginning month of next quarter						
3.	Register of Good and Bad Works	Quarterly	10 <sup>th</sup> of the beginning month of next quarter						
4.	Register of Dormant cases	Quarterly	5 <sup>th</sup> of succeeding quarter						



5.	Monthly Report	Monthly	5 <sup>th</sup> of succeeding month	Dates of closing							
6.	Transfer Entry Number book	Monthly	5 <sup>th</sup> of succeeding month								
7.	Objection Book	Monthly	29 <sup>th</sup> of succeeding month								
8.	Calendar of Returns	Monthly	5 <sup>th</sup> of succeeding month								
9.	Register of items adjusted on Collateral Evidence	Monthly	5 <sup>th</sup> of succeeding month						9.8		
10.	Register of replies due to IAD regarding Director of Inspection	Monthly	5 <sup>th</sup> of succeeding month								
11.	Register of outstanding objections over 6 months	Monthly	20 <sup>th</sup> of succeeding month								
12.	No. of FW cases received	Within one month	5th of succeeding month	OB							
				Receipts							
				Total							
				Clearance							
				CB							

13.	No. Of correspondence papers received	Within one month	5 <sup>th</sup> of succeeding month	OB  Receipts  Total  Clearance  CB								
14.	Clearance of minus balance items	Monthly	5 <sup>th</sup> of succeeding month	OB  Receipts  Total  Clearance  CB								
15.	Completion of Posting (Dr)			Date of completion :  (1 mark to be reduced for each day of delay) For e.g if posting was completed on 23.3.13, then there is delay of 8 days for which 8 marks are to be deducted and balance 2 marks awarded)								
16.	Completion of Posting (Cr)			Date of completion :  (1 mark to be reduced for each day of delay) For e.g if posting was completed on 5.4.13, then there is delay of 8 days for which 8 marks are to be deducted and balance 2 marks awarded)								
17.	Clearance of FW (Cr) items of previous years		Marks to be awarded as follows :  CB - O/s as on  OB -O/s as on  Clearance  Marks            = Clearance/OB x 10									

18.	Clearance of Unposted (Cr) items		Marks to be awarded as follows : CB - O/s as on OB - O/s as on Clearance Marks      Clearance/OB x 10					
-----	----------------------------------	--	---	--	--	--	--	--

Abstract

Total No. of KRA items assessed.	Total points Assessed (sum of column.6)	Total points earned (As per the assessment made by			Total points earned in the Scale of 10			Remarks if any
		Section Head	B.O	G.O/PAG	Section Head	B.O	G.O/PAG	
18	180							

Submitted for the quarter ending

AAO/GPF

Sr.AO/GPF

DAG (Funds)