

No. Fin (C) A (3) 5 / 2002
Government of Himachal Pradesh,
Finance (Regulation) Department.

From :

The Pr. Secretary (Finance) to the
Government of Himachal Pradesh.

To

All Administrative secretaries to the
Government of Himachal Pradesh.

Dated Shimla-2, the 25th June, 2013.

Subject :-

**Regarding various issues relating to maintenance of GPF
accounts.**

Sir/ Madam,

I am directed to say that it has been brought to the notice of this Department by the Accountant General (A&E) H.P. Shimla vide D.O. No.Pen-1/Minutes of Meeting/2013-14/531 dated 16th May, 2013, that the following discrepancies/ difficulties are noticed/ faced while maintaining/ authorizing GPF accounts by the Accountant General (A & E) Office:-

- i) The Government of India's decision (1) under rule 7 of General Provident Fund (Central Services) Rules, 1960, provides that the deduction of subscription should be got compulsorily discontinued before three months from the date of retirement of GPF subscriber. This order should be followed strictly by all the DDOs.
- ii) Further the Government of India's decision (12) under rule 12 of the General Provident Fund (Central Services) Rules, 1960, prescribes inter-alia that ".... No temporary advance should be sanctioned during the last three months of service in order to enable the Accounts Officer (Accountant General) to complete the task of issuing authority for payment one month before retirement No part-final withdrawal shall also be permitted during this period. However, in exceptional circumstances, which should be rare, part-final withdrawal may be sanctioned with the approval of Head of Department. In that event, the delay in settlement of final payment, if any, will be the responsibility of the subscriber himself."


Thus all the DDOs/ other concerned Officers should ensure to submit the final payment of GPF to the AG Office immediately after discontinuation of GPF subscription of retiring GPF subscribers

- iii) In case a retiring subscriber wants to retain his/her GPF accumulation in terms of HP. Government Notification No. Fin (C) A (3)-6/96-II dated 28.8.2007 beyond prescribed period, he/she may be permitted to do so by the concerned Head of Office But in majority of the cases, the permission of the concerned authority is not sent alongwith the case, resulting retention cases are not settled well in time. Therefore, it should be ensured that permission of Head of Office to retain the balance should invariably be sent with such case to the AG Office.
- iv) It has been noticed that the details of the advances/ withdrawals sanctioned / disbursed by the DDO's to the retirees during 12 months preceding the date of retirement are not mentioned in column No.4 of Part -II of the GPF Final payment Form prescribed in Appendix-D of General Provident Fund (Central Services) Rules, 1960.
- v) It has also been noticed that the advances/ withdrawals are sanctioned by the Head of the office without ascertaining the balance available in the accounts of the subscribers and advances are sanctioned more than the available balance in their accounts which results in minus balances. The sanctioning authorities should ensure that before sanctioning any advance or withdrawal from the GPF account of a subscriber, sufficient balance exists to cover such advance or withdrawal.

2. It is requested that all the DDO's under your control may be advised to adhere to the provisions of GPF (CS) Rules, 1960 as mentioned above so that the A.G. Office is in a position to maintain the accounts of the subscribers expeditiously and accurately besides ensuring timely settlement of Final GPF payment cases.

3. These instructions may please be brought to the notice of all concerned and receipt may be acknowledged.

Yours faithfully,



Spl. Secretary (Finance) to the
Government of Himachal Pradesh.

No. Fin (C) A (3) 5/2002 Dated Shimla-2, the 15th June, 2013.

Copy for information and necessary action to :-

1. All Heads of Departments in H.P.
2. The Divisional Commissioners, Shimla/ Dharamshala /Mandi.

3. The Resident Commissioner, Himachal Bhawan, 27 Sikandra Road, New Delhi.
4. The Resident Commissioner, Pandi, Distt. Chamba, H.P.
5. The Registrar, H.P. High Court, Shimla-1.
6. All Distt. & Session Judges in H.P.
7. All Deputy Commissioners n H.P.
8. All Distt. Treasury Officers/ Treasury Officers in H.P.
9. The Accountant General (Audit) H.P. Shimla-3.
10. The Sr. Deputy Accountant General (A&E) H.P. Shimla-3.
11. Guard File.


Spl. Secretary (Finance) to the
Government of Himachal Pradesh.