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 18th December, 2012.

Subject:- Regarding various issues relating to maintenance of GPF accounts.

Sir,

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, in the High Level meeting 6.8.2012 that the following discrepancies noticed and difficulties faced while maintaining/ authorizing GPF accounts by the A.G. Office:-

1. **Delay in receipt of GPF Final Payment cases**

   In terms of Appendix-D Forms-I Part-II of GPF (CS) Rules, the second part of the GPF Final Payment application is required to be received in the Office of Accountant General, H.P. Shimla-3, immediately after the retirement of the subscriber. It has been observed that in many cases the GPF application for Final Payment case is received much after the date of retirement.

2. **Compulsory discontinuation of GPF Subscription before 3 months of superannuation.**

   As per G.O.I. decision No. 1 below Rule 7 of GPF (CS) Rules, the GPF subscription is required to be stopped three months before the superannuation of the Govt. servant. However, this is not being done by the most of the departments.

3. **Withdrawal/ Advances not mentioned in the Application Form.**

   It has been noticed that the details of the advances/ withdrawals sanctioned/ disbursed by the DDOs to the retirees during 12 months
preceding the date of retirement are not mentioned in column No. 4 of Part I of the Form of the application for final payment.

4. **Minus Balance cases**
   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 amounts above the available balance is sanctioned which results in minus balances in their accounts. Action should be taken against the DDO who is responsible for sanction resulting in minus balance.

5. **Retention Cases**
   As per notification No. Fin ( C ) A (3) -6/96-II dated 28.8.2007 of the State Govt., a retiree can retain his GPF accumulation with the State Govt. beyond the prescribed period of six (6) months and he may be allowed to do so with the permission of the Head of Office on receipt of written request from him to this effect. It has been noticed that GPF retention cases are being forwarded to the A.G. Office without obtaining proper permission from the concerned Head of Office.

6. **Wrong quoting of Head of account etc. in GPF schedules.**
   Due to quoting of wrong Head of Account i.e. 8009-01-101 State Provident Fund instead of 8009-01-104 AIS Provident Fund on the pay bills and GPF deduction schedules of All India Services officers by the Drawing and Disbursing Officers/ District Treasury Officers (DDOs/DTOs), the credits of most of the subscribers of AIS series remain un-posted. Also some of the GPF deduction schedules sent by the DTOs are not legible. In some cases, GPF Account No. is not mentioned or wrong GPF Account Number is mentioned in the GPF schedules.

2. It is requested that all the DDOs under your control may be advised to adhere to the provisions of GPF (CS) Rules, 1960 as mentioned above and to
ensure that such irregularities / deficiencies do not re-occur. This would ensure 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 payment cases.

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

Yours faithfully,

[Signature]

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

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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, Panki, 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 in H.P.
8. All Distt. Treasury Officers/ Treasury Officers in H.P.

[Signature]

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