

File No.G.25014/50/15/MF.CGA/IAD/300-339
GOVERNMENT OF INDIA
MINISTRY OF FINANCE,
DEPARTMENT OF EXPENDITURE,
CONTROLLER GENERAL OF ACCOUNTS
MAHALEKHA NIYANTRAK BHAWAN,
E-BLOCK, GPO COMPLEX, NEW DELHI

Dated 12.07.2018

OFFICE MEMORANDUM

Subject: Verification/reconciliation of GPF withdrawals/advances and maintenance of manual GPF ledgers and broadsheets - Regarding

Recently, a few instances have come to the notice of this office wherein GPF withdrawals/advances were paid to government employees without making necessary entries by the DDOs in GPF Ledger/PBR/LPC etc. and 'NIL' withdrawal certificates were issued to PAOs for final payments/transfer of GPF balances. This is a serious breach of laid down procedures to be followed for processing of GPF payments and maintenance of related accounts. In this context, the following existing guidelines are reiterated for compliance by the PAOs/DDOs and Merged DDOs:-

(a) For Cheque Drawing DDOs/PAOs: - (i) The CDDOs of the Ministries/Departments are authorized to make payment of advances out of GPF after sanction of the competent authority. A copy of the sanction is to be endorsed by the CDDO to PAO. On receipt of the sanction, the full particulars of the sanction shall be noted by the PAO in the GPF ledger folio of the employee. The CDDO is also required to forward the receipt of the amounts paid along with the particulars of the subscribers, account numbers and particulars of sanction etc. to the PAO every month. The PAO shall keep a watch on this to enable him, and ensure that the debit vouchers are received and posted in the accounts of the subscribers. The debits which are to be adjusted by AOs of the other Departments/Governments are passed on to them immediately.

(ii) Final withdrawal of the entire balance in the account at the time of quitting the service shall be authorized and paid only after pre-check by the PAO. The settlement of final payment cases will be watched through a Register of Final Payment Cases in Form CAM-51. Also in the case of final withdrawal of part of the GPF balance for specific purpose, the payments shall be made only after pre-check by the PAO.

(b) For Merged DDOs/PAOs: - Under the Merged DDO scheme, the responsibility for the maintenance of GPF accounts of the staff is now with the Merged DDOs. The records maintained by the Merged DDO have become full-fledged accounts records, eliminating the need for maintenance of duplicate accounts records in the Pay &

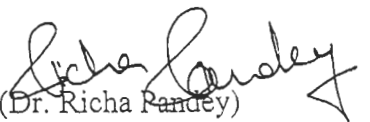
Accounts Office. The Pay Bill Register maintained by the Merged DDO itself takes the place of detailed ledger for the account of GPF, advances etc. Merged DDO shall ensure proper maintenance of the PBR and correct recording of entries of GPF subscription and advances. Detailed instructions relating to payment of temporary advances, part- final withdrawals, final withdrawals and transfer of GPF balances in respect of staff under the jurisdiction of Merged DDOs and reconciliation of GPF balances maintained by the Merged DDOs are contained in Para 6.11 of the Civil Accounts Manual for compliance by the Merged DDOs and their PAOs.

(c) Maintenance of Manual GPF Ledger/Broadsheet for GPF and Reconciliation of Balances:- The maintenance of manual GPF Ledger and Broadsheet is ensured by the PAOs as per codal provisions even after switching over to COMPACT/any other software utilities. The GPF ledger and broadsheets figures are also to be reconciled with accounts figures on monthly basis and mismatch, if any, is to be settled in subsequent month.

2. All the Pay & Accounts Officers shall carry out a complete review of GPF payments made during at least the last three years in all the Civil Ministries/Departments and submit necessary report with status report on maintenance of GPF ledger accounts, GPF Broadsheet and requisite related records by the PAOs/DDOs. This exercise should be completed by 30th September, 2018.

3. The Internal Audit Wings of the Ministries/Departments shall include the check points relating to maintenance and reconciliations of GPF accounts in their checklist while conducting the Internal Audit of the PAOs/CDDOs/CDDOs/Merged DDOs etc.

This issues with the approval of Joint Controller General of Accounts (IAD).


(Dr. Richa Pandey)

ASSTT. CONTROLLER GENERAL OF ACCOUNTS

To: -

For information and necessary action.

1. The Pr. CCAs/CCAs/CFC/CAs (Independent charge)- [As per list].
2. The Joint Controller General of Accounts (Admn.)/PFMS, O/O CGA.
3. The Director, INGAF, New Delhi.
4. The Sr.AO (ITD) for uploading at CGA's website.