

Dos and Don'ts for Drawing and Disbursing Officers

TOPIC	Dos	Don'ts
1. Admission to GPF	<p>a. Application in "Annexure M" as prescribed in TN GPF Rules signed by the subscriber and counter signed by the DDO should be sent along with the following:</p> <ol style="list-style-type: none"> 1 Copy of first page of Service book in proof of date of birth of the official 2 Xerox copy of Service Book entry for date of joining Government service 3 Proof for fixation of pay in a regular time scale of pay 4 Copies of Court orders / Government orders for retrospective regularization of services, wherever applicable 5 Copy of Government orders for upgradation of school, wherever applicable 	<p>a. Service book of the subscriber need not be sent unless it is specifically called for</p> <p>b. Application for allotment of GPF account number need not be sent to AG during last six months of service of retirement of the subscribers (Since deduction to subscription should be stopped four months prior to retirement)</p>
2. Nomination	<ol style="list-style-type: none"> a. Educate the subscribers under their control regarding importance of filing nomination for hassle free settlement of GPF to the nominees. b. Ensure that the nomination has been made only in favour of the members of the family (if the subscriber has a family at the time of making nomination) and it has been duly signed by the subscriber with date and witness by two other officials c. Educate the subscribers to review the GPF nomination once in five years and intimate changes if any by a fresh nomination. d. Receive, scrutinize and accept the nominations of subscribers e. Keep the accepted nominations in safe custody along with the nominations for DCRG, after 	

	<p>making suitable entry regarding filing of nomination by the subscriber in the Service Book of the official under the dated signature of the head of office.</p> <p>f. Maintain a Register of nominations containing the details of nominations of all employees. At the time of change of the Head of Office, the nominations along with the register should be handed over to the successor</p> <p>g. Transfer the nomination of the subscriber along with his Service book while transfer of subscriber to another station, duly making entry in Register of Nominations</p> <p>h. Send a certificate once in Five Years to the Head of the Department to the effect that all subscribers in his office have been directed to review their nominations and fresh nominations obtained wherever necessary</p>	
3. Correct GPF Account number to be noted in S.R	<p>a. The Correct GPF Account Number of the Subscriber along with the proper suffix like 'EDN', 'PTPF', 'MTPF', 'POL' should be noted in the first page of the S.R.</p> <p>b. Ensure that the same number as per the first page of S.R is available in IFHRMS/Web Payroll</p>	
4. Recovery of subscription / refund / preparing schedules	<p>A. If pay & allowances are drawn from Treasury:</p> <p>a. The schedule should be prepared in the prescribed printed form in TR 56A</p> <p>b. Name of the subscriber with correct account number with departmental suffix (viz) EDN, POL, JUDL etc should be noted</p> <p>c. The schedule should be prepared in ascending order of the subscriber's account number</p> <p>d. In case of transfer of a subscriber from other station, the place from where the subscriber has been transferred should be noted in remarks column of the schedule</p> <p>e. The reasons for non recovery of</p>	<p>a. No recovery of subscription/refund to be made during the last four months of the service of the subscriber retiring on superannuation</p> <p>b. No amount should be credited to the GPF account of subscriber after the date of event viz., Retirement, resignation, removal, dismissal, compulsory retirement, invalidation or death</p> <p>c. No proportionate recovery should be made if the subscriber dies during a month</p>

	<p>subscription or refund should be noted in remarks column against the name of the subscriber along with the date of event (viz) date of retirement / transfer / proceeding on leave etc</p> <p>f. The number of instalments for refund should invariably be noted every month</p> <p>g. Total amount of each schedule should be struck</p> <p>h. If the schedule runs into more than one page, total of each page should be struck and carried forward to the next page and grand total of schedule agreed with total of the deductions in the pay bills</p> <p>i. The total of the schedule should be written both in figures and words</p> <p>B. If pay & allowances are drawn from any other source, (i.e) on deputation or on foreign service, the subscriber himself shall forward his dues to the A.G. as stated below:</p> <p>1. If the subscriber is on deputation or on Foreign service within Tamil Nadu: He can pay the GPF subscription / refund amount through a Treasury Chalan and pay it in any of the banks authorised for this purpose. The subscriber should clearly mention his/her GPF account with Suffix, name and the month for which the amount is being paid and the refund instalment in all copies of challans. The subscriber may enter the correct DPC (correct head of account duly indicating up to detailed head level) in the boxes provided in the challan</p> <p>2. If the subscriber is on deputation or on Foreign service outside Tamil Nadu: The subscriber shall take a Demand Draft or issue an at par cheque favouring "The</p>	<p>d. No recovery of subscription / refund should be made in the following cases:</p> <ul style="list-style-type: none"> ● Leave on loss of pay / half pay, if the subscriber opts out to subscribe ● Dies-non ● During Suspension period, recovery of subscription should not be made. Refund towards Temporary Advance drawn by the subscriber should be recovered during suspension period. ● On reinstatement the subscriber shall be allowed the option of paying in one lumpsum or in instalments, not exceeding the maximum amount of arrears of subscriptions payable for the period
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	<p>Accountant General (A&E), Tamil Nadu, Chennai, payable at Chennai and send the same along with a covering letter and credit schedule to “The Senior Accounts Officer (FM 2 section), O/o the Accountant General (A&E), 361 Anna Salai, Teynampet, Chennai – 600018”</p>	
<p>5. Alteration Memorandum (AM) for rectification of misclassification</p>	<p>1. Guidelines for proposals of AM within the financial year: Alteration Memorandum should be proposed / emanated only by the DDO and submit it to the treasury officer who will verify the correctness of the original amount with reference to the accounts. As the error committed is within the financial year the treasury officer himself can incorporate the AM in the accounts and send it along with monthly accounts to the AG. No need for any approval of AM by the AG before incorporation of this AM in accounts.</p> <p>2. Guidelines for proposal of AM after the closure of financial year: DDO should propose the AM and send it to treasury officer for checking the correctness of the original amount. After checking the correctness of the original amount noted in the AM, Treasury Officer shall affix his signature in token of his verification. The AM must be sent to AG for approval. AG will check and approve the same send back to treasury officer for incorporation in the monthly accounts. As a general procedure the alteration memorandum should be proposed only for the DDR heads. At least one side of AM, a DDR head (which is closed to balance) should be present. The AM may be proposed for:</p> <ol style="list-style-type: none"> 1. From one DDR head to another DDR head. 2. From a revenue/capital head to DDR head. 3. From DDR head to revenue/capital head. 	<p>a. Proposal of AM is not permitted for correction from revenue/capital head to revenue/capital head. Only *note of error* is permitted.</p>

<p>6. Sanction of TA / PFW</p>	<p>a. The rules regarding the maximum eligible amount and the purpose for which it is sanctioned should be strictly adhered to while sanctioning TA/PFW to the subscribers.</p> <p>b. The TA shall be recovered from the subscriber in equal monthly instalments not exceeding 36 instalments. The amount of each instalment shall be in whole rupees.</p> <p>c. While sanctioning temporary advance to a subscriber who is due for retirement within a year, the number of instalments for recovery should be fixed so that the advance is recovered completely prior to four months of the date of retirement in superannuation.</p> <p>d. PFW shall be sanctioned once in a year.</p> <p>e. There shall be a gap of 6 months between two Temporary advances and also between an advance and PFW.</p> <p>f. While sanctioning TA/PFW utmost care should be taken to arrive at the balance at the credit of the subscriber. The balance at the credit of the subscriber may be arrived at as follows: CB as per the latest GPF Account Statement ----- Add:- Subsequent recoveries of Subscription/refund from April ----- Less:- Subsequent TA/PFW sanctioned from April -----</p> <p>g. PCA/UGC to be taken only for the purpose of sanctioning 90% PFW.</p>	<p>a. No TA/PFW shall be sanctioned when the GPF account of the subscriber shows Minus balance. The minus balance statements are sent to the DDOs every year as "Red Slip" for corrective action</p> <p>b. PCA/UGC should not be included for the purpose of sanctioning TA/PFW</p>
<p>7. Final withdrawal</p>	<p>a. Application for final withdrawal of GPF should be sent in the format prescribed in Annexure -III of G.O.321 dated 15.10.2019</p> <p>b. Final Closure Application to be sent separately four months prior to retirement (i.e) after last fund deduction period is over or immediately after the event in</p>	<p>a. While forwarding the Final Withdrawal application in death cases, the nomination signed by claimant should not be sent. Only the nomination signed by the Government Servant, if available, should be sent.</p>

	<p>case of death, resignation, transfer, dismissal etc</p> <p>b. All necessary documents like copy of Death Certificate, Legal Heirship Certificate, Nomination made by the subscriber while he/she was alive, VR order, order of acceptance of Resignation, order of removal, dismissal, compulsory retirement, medical invalidation as the case may be should be enclosed with the Final withdrawal application.</p> <p>c. The GPF Final Withdrawal Application of a subscriber who is placed under suspension and not permitted to retire or permitted to retire without prejudice to the disciplinary action pending against them shall be forwarded for finalization as per Rule 29(c) along with a copy of such order</p> <p>d. In case of subscriber whose appeal against the punishment of removal/ dismissal/ compulsory retirement is pending in the Court of Law, the GPF Final Withdrawal application shall be forwarded only after such appeal is disposed of or when the appeal has been withdrawn by the subscriber.</p>	
<p>8. E-authorisation- TA/PFW/90% PFW Certificate to Treasury Officer/Pay and Accounts Officer</p>	<p>The DDOs should send the certificate of TA/PFW/90% PFW paid to the subscribers during the last 12 months of service in the format prescribed in Annexure-IV of the G.O.Ms.No.393, Finance [Pension] Department dated 20.12.2019 to the Treasury Officer / Pay and Accounts Officer concerned.</p> <p>The above certificate has to be sent on any one of the occasions, whichever is earlier –</p> <p>(1) Within a week of retirement of the subscriber, where final closure application is forwarded to AG in advance of retirement.</p> <p>(2) After one month of forwarding the final closure application to AG.</p> <p>(3) On production of DDO cum</p>	

	Subscriber intimation by the subscriber/claimant.	
<p>9. Maintenance of Teachers Provident Fund Accounts of teaching and non teaching staff working in</p> <p>1. Panchayat/Municipal Middle/Primary Schools</p> <p>2. Municipal High School / Higher Secondary Schools</p> <p>3. Chennai and Madurai corporation Schools</p>	<p>a. Consequent to the taking over of Teachers Provident Fund Accounts of Panchayat and Municipal Primary and Middle Schools from 1.4.2014 by AG as per G.O.Ms. 169, School Education Department dated 20.10.2015, the closing balance to the end of 31.3.2014 certified by Local Fund Audit should have been provided to AG. Still those balances are due from some accounts. Effective action to be taken to provide those balances immediately.</p> <p>b. All those working in Panchayat or Municipal primary/Middle Schools will have TPF number with suffix 'PTPF' or ' MTPF'</p> <p>c. An application for Transfer of Balance from the existing TPF account maintained by AG to the new GPF account maintained by AG has to be forwarded to AG through the erstwhile DDO. AG will arrive at the amount with due interest and transfer the balance to the new account.</p> <p>Municipal High School / Higher Secondary Schools</p> <p>a. As per G.O.Ms 17 , School Education Department dated 5.2.2019 the TPF accounts of subscribers working in Municipal High School and Higher Secondary School and whose accounts were maintained by the respective DEOs were taken over by AG from 1.4.2019</p> <p>b. The Local Fund Audit Certified Closing balance to the end of 31.3.2019 yet to be provided for 75% of the accounts.</p> <p>Chennai and Madurai corporation Schools</p> <p>a. As per G.O.Ms.No 214, School Education Department dated 19.10.2017 and G.O. Ms.No. 31, School Education Department dated 14.02.2019 the TPF accounts of subscribers working in Chennai and Madurai Corporation Schools were</p>	<p>a. TPF account numbers from 200000 lakh to 499999, relates to Aided Schools. Hence the Teachers working in Panchayat/Municipal Primary/Middle Schools should not have TPF numbers in that series and they should get new number from AG.</p> <p>b. Preparation of TPF final payment bill/adjustment challans for transfer of balance from PTPF/MTPF accounts maintained by AG to any other PF accounts without AGs authorisation should not be made and instead the proposal for Transfer of Balance should be sent to AG for the closure of such accounts.</p> <p>c. Settlement of Final Payment amount directly by the DDOs in respect of the TPF accounts maintained by AG also should not be done</p>

	<p>taken over by AG from 1.4.2019</p> <p>b. The Local Fund Audit Certified Closing balance to the end of 31.3.2019 to be provided for Madurai Corporation.</p> <p>Closure of Account:</p> <p>a. Any Event necessitating the closure of account for transfer of balance from TPF account to new GPF account in respect of all those accounts taken over by AG mentioned above has to be done only by AG and DDOs should not propose Adjustment challans</p>	
10. Contributory Pension Scheme (CPS)	<p>All correspondence relating to CPS should be sent to</p> <p>"Government Data Centre Kotturpuram Guindy Chennai – 600025"</p>	<p>Any correspondence relating to CPS need not be sent to</p> <p>"O/o the Accountant General (A&E) 361 Anna Salai Teynampet Chennai – 600018"</p>