

PRINCIPAL ACCOUNTS OFFICE  
GOVT. OF NCT OF DELHI  
A-BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI

No. 1(10)/2012/T-1/Pr. AO/

Date :

To

The Heads of the Departments,  
Govt. of NCT. of Delhi,  
Delhi/New Delhi

**Sub : Admissibility of interest on GPF subscription.**

Sir/Madam,

It is informed that this office referred the matter to the Govt. of India, Ministry of Home Affairs for clarification as to whether the enhanced GPF amount subscribed by the employees out of the arrears of pay and allowances payable from retrospective dates would qualify for interest earning from the month to which it relates or from the date of deposit.

The Govt. of India, Ministry of Home Affairs in their letter No. 14046/30/2016-UTS-II dated 28-09-2016 has clarified that neither enhancement of subscription with retrospective dates is permissible where the amount already subscribed is more than minimum limit of 6% of emoluments no interest on such subscription is admissible.

A copy of the above said clarification dated 28-09-2016 is sent herewith with the request to issue necessary instructions to the Heads of Offices under your control not to allow the enhancement of GPF subscription out of the arrears of pay and allowances payable from retrospective dates where the amount already subscribed by the employee is more than the minimum limit of 6% of emoluments.

This issues with the approval of Finance Department, Govt. of NCT of Delhi.

Yours faithfully,

Encl: As above

(Parkash Chand)  
Controller of Accounts

No. 1(10)/2012/T-1/Pr. AO/2484

Date : 21/10/2016

Copy to :-

1. The Special Secretary, Finance Department, Govt. of NCT of Delhi, Delhi Secretariat, I.P. Estate, New Delhi for kind information.
2. The Head of Office, Art and Culture Department, Govt. of NCT of Delhi, 7<sup>th</sup> Level, C-Wing, Delhi Secretariat, I.P. Estate, New Delhi along with a copy of the above said clarification dated 28-09-2016 of Govt. of India, Ministry of Home Affairs with the request to intimate the same to Sh. V.C. Pandey, IAS (Retd.).
- ✓ 3. All Pay & Accounts Officers, Pay & Accounts Offices, Govt. of NCT of Delhi, Delhi/New Delhi.



19.10.2016

**Controller of Accounts**

Government of India  
Ministry of Home Affairs

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North Block, New Delhi-110 001.

Dated the 28<sup>th</sup> September, 2016.

To

The Dy. Controller Accounts,  
Principal Accounts Office,  
Govt. of NCT of Delhi,  
A-B Block, Vikas Bhawan,  
I.P. Estate,  
New Delhi - 110 002.

**Sub: Admissibility of the interest on the GPF Subscription of Shri V.C. Pandey.**

Sir,

I am directed to refer to your letter No. F.1 (10)/2012/T-II/Pr.AO/290 dated 09.03.2015 and to say that you have sought certain clarification as to payment of interest on the retrospective subscription to GPF for the period from 01.07.1997 to April, 2012. The matter has been examined in the Ministry in consultation with IFD & DoP&PW. IFD & DoP&PW have informed inter-alia that:-

*"That GPF (CS) Rules provides for subscription @ minimum of 6% and maximum of total emoluments as on 31<sup>st</sup> March of the preceding year or on the date the employee joins the fund. Further enhancement of subscription with retrospective effect is not mentioned in the rule. However, in certain cases like amount of bonus, arrears received as a result of pay commission etc. are permitted for deposit in the GPF account by specific orders. Thus enhancing contribution w.e.f july, 1997 to April, 2012 retrospectively in the year 2012 seems not appropriate. As interest is concerned, it is accrued on the actual fund balance on the first date of every month. Since in the instant case contribution to GPF w.e.f. 01.07.1997 to April, 2012 was deposited in the month of April, 2012, therefore no question arise of making payment of retrospective interest on that amount w.e.f. 01.07.1997."*

2. It is, therefore, requested that the claim of Shri V.C. Pandey may be examined on the basis of the advice of IFD as mentioned above & take appropriate decision.

Yours faithfully

*(Hitlar Singh)*  
(Hitlar Singh)

Under Secretary to the Government of India

Tel: 2309 3599.

3/28/16  
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678/T-I  
04/10/16

PRINCIPAL ACCOUNTS OFFICE  
Govt. of NCT of Delhi  
O.D. No. 2414.D.  
Date: 30/9/16

It pertains to Technical-I  
branch.

9/13/16  
3/10/16

30/9/16  
Rash

AAO (T-II)  
AAO (T-I)  
31/10/16  
31/10/16  
S/W

