

Principal Accounts Office
Government of NCT of Delhi
A Block, VikasBhawan, I. P. Estate, New Delhi-110002

No.F.3(02)/2016/T-I/Pr.AO/ 1140 - 1170

Dated: 13/09/2022

CIRCULAR

Attention is invited to this office circular of even number dated 15.01.2016 (copy enclosed) vide which a check list was circulated for serving as common guide/parameter in processing and finalizations of all sorts of bills and claims presented in Pay & Accounts Offices/GP Fund Cell.

2. During the review of GPF Module by this office, the following inconsistencies have been observed:

- i. GPF entries (credit/debit) are not updated;
- ii. Amount reflected in GPF Module is not in consonance with that of final authority issued in case of final GPF payment/transfer of balance;
- iii. Incomplete description of other receipts; and
- iv. Non closer of GPF account after release of final payment.

3. In order to streamline the maintenance of data/record in GPF Module, all the concerned are impressed upon to strictly exercise the following checks apart from observing the provisions of Civil Accounts Manual and other instructions issued from time to time by the Pr. Accounts Office for maintenance of GPF Accounts of Government Servants:


- a. Maintain all records pertaining to GPF viz. Broad Sheet, ledger, Classified/consolidated Abstract as per laid down procedure in prescribed form;
- b. Proper checking of accounting for the subscriptions received through challan, the head of account; Check for any duplicity of the credits to avoid any overpayments;
- c. Figures of debit and credit in GPF Broad sheet should tally with the Accounts, any mismatch to be tracked out with reasons and necessary adjustments effected in case of misclassification as per procedure;
- d. Dormant Account to be investigated and closed after proper scrutiny within a reasonable period to avoid the chances of any ambiguity in the subscriber's GPF account;
- e. Posting of details of advance/withdrawal/transfer of balance/final payment in GPF account shall be ensured before release of payment;
- f. Month-wise total credits/debits of GPF subscribers attached to bills/challans needs to be tallied with the Broadsheet of GPF Module subscriber wise;
- g. In case of any mismatch in the figures posted in the accounts to be checked to track the discrepancies for rectification;
- h. No entry is to be posted in account without the supporting instrument (Challan/Debit voucher/Cr. Schedules/salary bill); and
- i. Any transfer entry needs to be prepared with reasons and correct corresponding contra entry effected after verification of the related instruments.

4. It is pertinent to mention that the above checks are only an internal guide for the assistance of staff deployed in Pay & Accounts Office and GPF Cell and not an authoritative document to be quoted, unlike CAM, GPF Rules and other Rule Books.

5. Apart from the above, in addition to the role and responsibilities prescribed in Civil Accounts Manual, the officers/officials of GPF Cell and Pay & Accounts Office, GNCTD, before making final payment to the subscriber at the time of his/her retirement/death/resignation, "Final/Recasting" process be initiated in the manner as mentioned below:

SN	Particulars	GPF Cell	Pay & Accounts Office, GNCTD
1.	All the entries of credit/debit of GPF subscription/payments/recoveries to be initiated:	At the level of Dealing Hand	At the level of Dealing Hand
2.	Verification of entries of credit/debit of GPF subscription/ payments/ recoveries to be initiated:	At the level of AAO	At the level of AAO
3.	Approve the entries of credit/debit of GPF subscription/ payments/ recoveries and issue authority:	At the level of Accounts Officer	At the level of Pay & Accounts Officer
4.	Variation if any, in the opening balance available in GPF Module, the recasting/ issue of authority will be done with the prior approval of:	DCA (Funds), GPF Cell	DCA (Pension) Pr.AO

6. This issues with the prior approval of Controller of Accounts.


 12/9/2022
(V. Nayyar)
 Dy. Controller of Accounts (Tech.)

To,

1. DCA (Fund) GPF Cell, GNCTD, Old Sectt., Delhi
2. All Pay & Accounts Officers, GNCTD, Delhi/New Delhi
3. Dy. Controller of Accounts (Pension), Pr. Accounts Office, GNCTD

Copy forwarded for information to:

1. P.A. to Controller of Accounts, Pr. Accounts Office, GNCTD.
2. All Dy. Controller of Accounts, Pr. Accounts Office, GNCTD.
3. Sr. System Analyst, Pr. Accounts Office, GNCTD.

for up loading in GPF Cell in office website.

42/-

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

No.F.3(02)/2016/T-1/Pr.AO/55-59

Date : 15/01/2016

CIRCULAR

It has been observed that despite the availability of instructions under the relevant rules, regulations, uniformity in finalization of bills/claims has not been maintained in Pay & Accounts Offices which result needless observations and referring back the claims/bills to DDOs/Heads of Offices. The basic reasons behind this may be that staff deployed in PAOs to deal with claims/bills are not well conversant/trained and equipped with a comprehensive checklist to take up various type of bills/claims.

In order to equip all staff of Pay & Accounts Offices/ GPF Cell with the knowledge of relevant rules, regulations related with the processing and finalizations of all sorts of bills and claims presented in Pay & Accounts Offices/GP Fund Cell from different departments of Govt. of NCT of Delhi, a Check List has been prepared which will serve as common guide/parameter and help in maintaining uniformity in finalization of bills/claims and thus avoid needless observations resulting in referring back the claims/bills to DDOs/Heads of Offices.

It is therefore, advised to use the enclosed checklist while checking the bills/claims presented in PAOs by different departments apart from observing other instructions issued from time to time. It is pertinent to mention here that this Check List is only an internal guide for the assistance of staff deployed in PAOs and GPF Cell and not an authoritative document to be quoted, unlike FRSR and other Rule Books.

K.V. Babu
15/1/16
(K.V. Babu)
DCA (Tech.)

To

1. DCA, GP Fund Cell, Old Secretariat, Delhi.
2. All Pay & Accounts Officers,
Govt. of NCT of Delhi,
Delhi/New Delhi

Copy with a copy of Check List to the following :

1. PS to the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi,
Delhi Secretariat, I.P. Estate, New Delhi.
2. The Spl. Secretary (Finance), Finance Department, Govt. of NCT of Delhi, Delhi
Secretariat, I.P. Estate, New Delhi.
3. Sr. System Analyst, Principal Accounts Office, A-Block, Vikas Bhawan, I.P. Estate,
New Delhi.

K.V. Babu
15/1/16
DCA (Tech.)