

Dos and Don'ts for Treasury Officers/Pay and Accounts Officers

TOPIC	Dos	Don'ts
<p>1. Compiling GPF /TPF/AISPF credit schedules</p>	<p>a. The credit Schedules relating to GPF, AISPF, TPF Panchayat and TPF Municipal to be classified under the respective heads of Account as shown below; 8009-01-101-AA(GPF), 8009-01-104-AA (AISPF), 8009-60-103-BC(TPF Panchayat), 8009-60-103-BE(TPF Municipal)</p> <p>b. The Sub Account Classification also to be done correctly based on the Department.</p> <p>c. The credit list should have the proper token number and voucher number and a cross reference of the token number must be there on the schedules.</p> <p>d. The schedules have to be arranged as per the credit list order</p> <p>e. There should not be any corrections or manual alterations in the credit list</p> <p>f. The alteration memorandums, if any, proposed under that head of account should also be included in the credit list</p> <p>g. All the items listed in the credit list including complete details for challan remittances, Alteration Memorandum made should be enclosed with the schedules sent to AG</p> <p>h. The complete details such as salary month for which GPF subscription relates to, Name of the subscriber(s), GPF Account number(s) with suffix, Amount of Subscription and Refund, Name of the Drawing Officer should be clearly provided for Challan remittance/Alteration Memorandum.</p>	<p>a. Misclassification to be avoided</p> <p>b. There should not be any wanting schedules</p> <p>c. Challans/AMs without supporting details to be avoided</p>
<p>2. Compilation of GPF /TPF/AISPF Debit Vouchers</p>	<p>a. The Debit Vouchers relating to GPF, AISPF, TPF Panchayat and TPF Municipal to be classified under the respective heads of Account as shown below;</p>	<p>a. Misclassification to be avoided</p> <p>b. There should not be any wanting vouchers</p> <p>c. AMs without supporting</p>

	<p>8009-01-101-AA(GPF), 8009-01-104-AA (AISPF), 8009-60-103-BC(TPF Panchayat), 8009-60-103-BE(TPF Municipal)</p> <p>b. The Sub Account Classification also to be done correctly based on the Department</p> <p>c. The Loan list should have the proper token number and voucher number and a cross reference of the token number must be there on the debit vouchers. Also the GPF number and the name of the subscriber to be mentioned in the loan list</p> <p>d. The vouchers have to be arranged as per the loan list order</p> <p>e. There should not be any corrections or manual alterations in the loan list</p> <p>f. The alteration memorandums, if any, proposed under that head of account should also be included in the loan list</p> <p>g. All the items listed in the loan list including complete details for Alteration Memorandum made should be enclosed with the vouchers sent to AG without omission</p> <p>h. The complete details such as month for which GPF withdrawal relates to, Name of the subscriber(s), GPF Account number(s) with suffix, Amount of withdrawal, Type of Withdrawal like TA/PFW/90%PFW to be indicated, Name of the Drawing Officer should be clearly provided for Alteration Memorandum. Copy of the Sanction order also to be enclosed.</p>	<p>details to be avoided</p>
<p>3. Alteration Memorandum (AM) for rectification of misclassification</p>	<p>a. 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</p>	<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>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>b. 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.</p> <p>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.</p> <p>The AM may be proposed:</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>4. Payment of TA/PFW/90% PFW</p>	<p>a. Before making payment of TA/PFW/90% PFW to the subscribers, the availability of sufficient balance with reference to the latest Annual Account Statement to be verified.</p> <p>b. Utmost care to be exercised while making the 90% PFW payment in the last four months</p>	<p>a. No TA/PFW shall be sanctioned when the GPF account of the subscriber shows Minus balance</p> <p>b. PCA/UGC should not be included for the purpose of sanctioning TA/PFW</p>

	<p>prior to retirement of the subscriber. The list of 90% PFW made during every month to be sent to AG without fail</p> <p>c. Whether the rules regarding the number of GPF Advances /Withdrawals permitted within a year are followed has to be verified before making payment</p>	
<p>5. E-authorisations: GPF Final Withdrawal</p>	<p>a. Follow the instructions issued along with the GPF e-authorisations mailed to you for downloading the e-authorisations.</p> <p>b. Print two copies (1) One copy to be used as Office Copy (2) One copy to be used for voucher purposes.</p> <p>c. Once the authorizations are printed, all the encrypted files may be deleted for security purposes.</p> <p>d. The pdf may contain authorisations pertaining to GPF/TPF/AISPF. Necessary care may be taken to classify the debit under the relevant head of account mentioned in the individual authorisations.</p>	
<p>6. E-authorisation-Guidelines for obtaining the certificate from DDO:</p>	<p>a. The DDOs are required to 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>b. The above certificate may be sent on any one of the occasions, whichever is earlier:</p> <p>i. Within a week of retirement of the subscriber, where final closure application is forwarded to AG in advance of retirement.</p> <p>ii. After one month of forwarding the final closure application to AG.</p> <p>iii. On production of DDO cum</p>	

	<p>Subscriber intimation by the subscriber/claimant.</p> <p>c. TOs/PAOs are required to confirm whether month of withdrawal and also the amount of withdrawal given by the DDOs in their certificate tallies with the details mentioned in the e-authorisation issued by AG.</p> <p>d. For the purpose of this certificate, the period of withdrawal may be restricted to the last 12 months of the service of the subscriber.</p> <p>e. If the certificate mentioned in the authorisation issued by AG, does not have any information in the month and amount column, it indicates that there are no withdrawals from the GPF Account of the subscriber during the last twelve months as per the records available with AG. Hence a NIL certificate from the DDO is sufficient. However, in such case, if the DDO mentions any withdrawal relating to the last twelve months of service of the subscriber, in the certificate given by him, then the authorisation has to be returned to AG with Non Drawal /Non Payment certificate as per Guidelines 2 referred above for issue of revised Final Payment authorisation.</p>	
<p>7. E-authorisation Guidelines for return of authorisations alongwith Non Drawal/Non Payment certificate:</p>	<p>a. If the authorization could not be acted upon due to</p> <ol style="list-style-type: none"> (1) Correction in Name, DDO, Treasury/Sub Treasury, etc (2) Variation in the month (or) amount specified in the certificate furnished by DDO with that of the certificate given by AG (3) Death of Subscriber/Claimant before payment is made to them (4) Validity of authorisation having expired <p>the Non Drawal/Non Payment certificate has to be given on the already printed authorisation</p>	<p>The e-authorisation with non drawal/non payment certificate to be returned to AG must be sent only to the email id from which the authorisation was received and it should not be sent by post or to other email ids</p>

	<p>available with you and the same may be scanned and sent to AG to this email ID (egpf.tmn.ae@cag.gov.in) only, clearly stating the reasons for cancellation.</p>	
<p>8. E-authorisation: Guidelines for sending Disbursement certificate to AG:</p>	<p>The disbursement certificate (in soft copy) in respect of all the GPF Final Payments made during the month may be forwarded to AG (FM 2 Section) on the following month, in the prescribed format specified in Annexure –V of the G.O. 393, at the time of handing over of the monthly account.</p>	
<p>9. Maintenance of Teachers Provident Fund Accounts of teaching and non teaching staff working in 1. Panchayat/Municipal Middle/Primary Schools 2. Municipal High School/Higher Secondary Schools 3.Chennai and Madurai corporation Schools</p>	<p>a. As per G.O.Ms. 169, School Education Department dated 20.10.2015, the maintenance of Teachers Provident Fund Accounts of Panchayat/ Municipal Primary and Middle Schools was taken over by AG from 1.4.2014</p> <p>b. 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>c. 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 taken over by AG from 1.4.2019</p> <p>d. 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 not by the DDOs through issue of Adjustment challans</p> <p>e. The TPF Accounts of Aided</p>	<p>a. Adjustment Challans proposed by the DDOs for transfer of balance from TPF/GPF account maintained by AG should not be accepted by Treasuries.</p> <p>b. Settlement of Final Payment amount directly by the DDOs in respect of the TPF/GPF accounts maintained by AG also should not be accepted.</p>

	institutions are not maintained by AG. Hence Adjustment chalans for Transfer of Balance from subscribers accounts working in Aided Institutions to other Government GPF/TPF accounts maintained by AG may be accepted	
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