लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL

(ACCOUNTS AND ENTITLEMENT),

HARYANA

Manual of General Provident Fund Final Payment Authorization Management System (GPF-FAMS)

Preface

This Manual describes the procedure relating to authorisation of General Provident Fund final payment cases received in the office of the Principal Accountant General (A&E) Haryana. Computerisation of maintenance of GPF account was done in 1998-99 in FoxPro and subsequently it was migrated to Oracle during 2003-04. Monthly subscriptions are posted through computer in the subscribers' accounts.

I am sure that this Manual will be immensely useful to the officers and staff in discharging their duties efficiently.
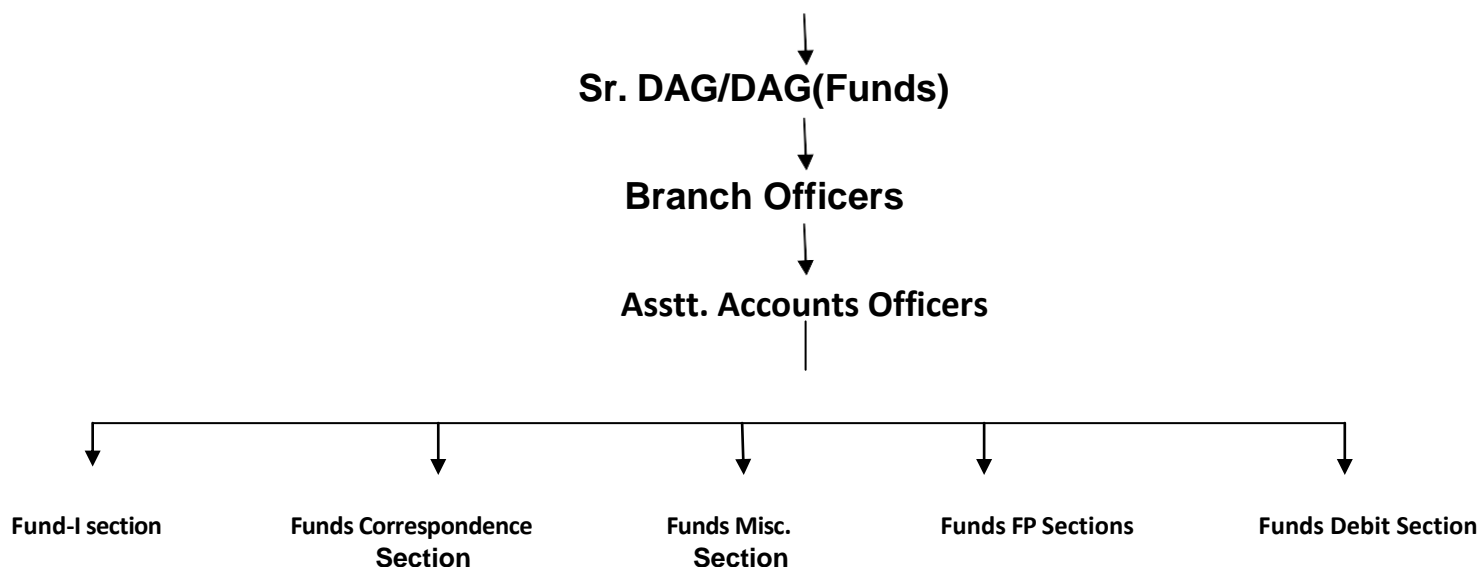
PLACE:- CHANDIGARH
Dated:- 22.07.2020

VISHAL BANSAL
Principal Accountant General

Introductory

Pr. Accountant General (A&E) Haryana is maintaining GPF accounts of all the Haryana State Government employees including AIS cadre of Haryana State and Class IV employees recruited prior to 01.01.2006. As on 31.03.2020, number of such accounts is 1.29 lakh. The whole work of GPF is being carried out under the supervision of DAG (Funds). The work of final payments of all series of GPF is distributed on round robin basis among Fund FP sections except AIS series which is dealt in Fund-I section and organisational set-up of the Funds Wing is as under:-

Pr. Accountant General/Accountant General

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Sr. DAG/DAG(Funds)

↓

Branch Officers

↓

Asstt. Accounts Officers

| Fund-I section | Funds Correspondence Section | Funds Misc. Section | Funds FP Sections | Funds Debit Section |

Funds Debit Section which is an integral part of VLC, is engaged in posting of Debit Vouchers and final closing of GPF accounts as well as diarising the Final Payment cases in computer and printing of Final Payment authorities. Credit posting of GPF is done in VLC through Accounts sections.

Procedure regarding processing of Final Payment Cases

Initially, a GPF Final Payment Case duly signed by the subscriber/claimant and forwarded by the respective Drawing and Disbursing Officer (DDO) is received in the Correspondence, Record & Typing (CRT) Branch and the case is diarised in ODMS and sent to the Fund Debit Section. Cases are again diarised in Fund Debit Section, in an integrated package of main VLC. As on date, authorisation function is partially manual. Application is fed in Computer database and unique inward number is allotted to each case. Thereafter, the case is forwarded to the concerned Fund FP Section on round robin basis for calculating and authorising the GPF Payment.

The GPF accounts were maintained manually till 1997-98 and are on computer thereafter. On receipt of Final Payment Case, subscriptions, drawals, refunds etc. are checked from the beginning and calculations of the credits, debits for the last 5 years are rechecked and difference/discrepancy, if any is rectified after confirmation from DDO. The dealing assistant, then submits the case to the Asstt. Accounts Officer of the concerned Funds Final Payment section for checking the amount to be authorised. The AAO, after checking, submits the case to the Branch Officer for approval. Input sheet for the approved amount is sent to the Funds Debit Section for printing the GPF Authority.
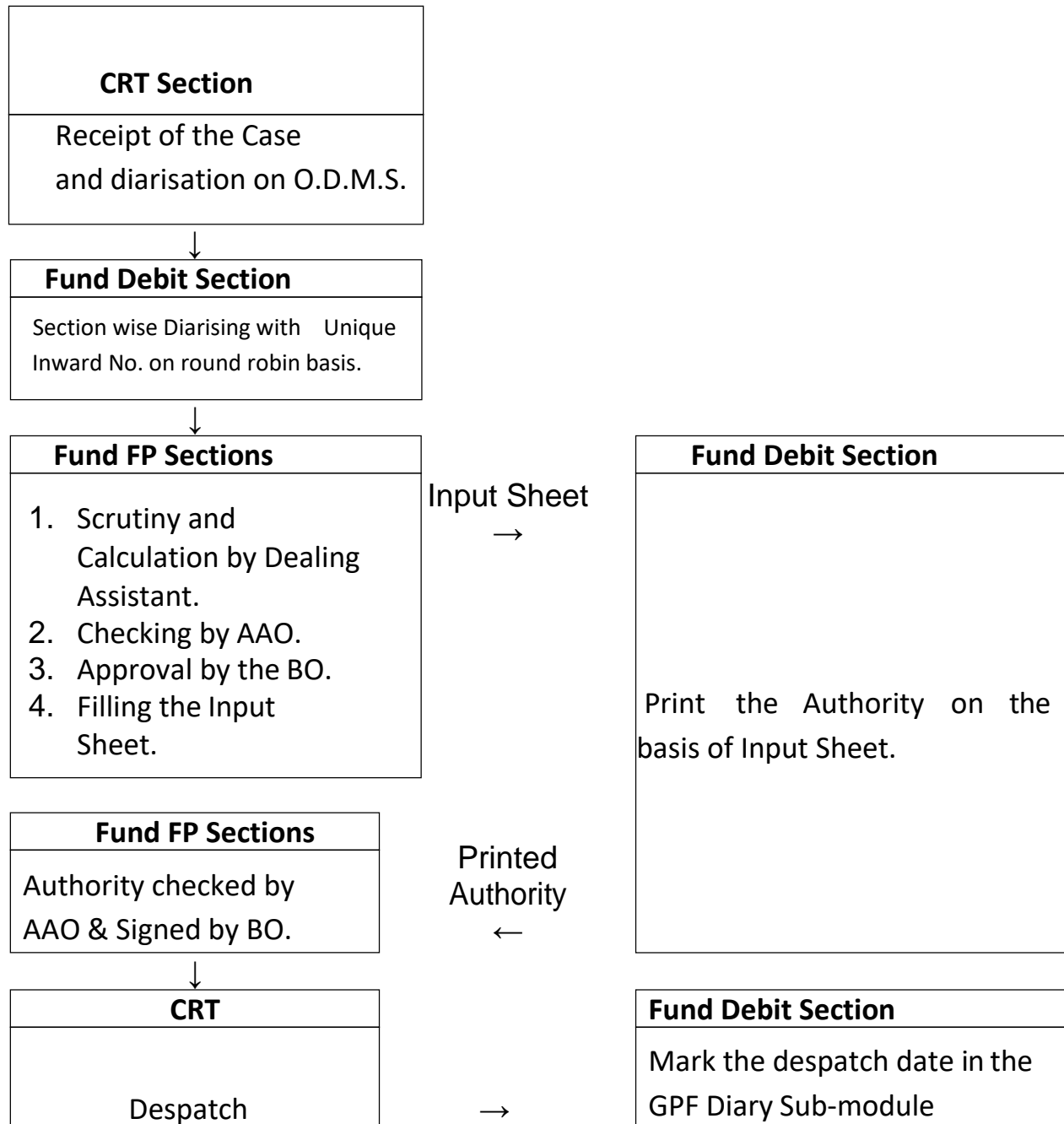
As mentioned under 'objectives', endeavour is to issue authorization of the GP Fund payment to the retirees ahead of retirement so that they can get payment immediately after retirement. With a view to accomplish this function, Departments are sent lists of subscriber's likely to retire in near future in advance with a request to send their FP applications timely. The payments in F.P. cases received complete in advance are authorized at least 15 days ahead of retirement to enable them to get payment immediately after retirement.

Computerisation of Receipt of final Payment Cases in the office:

The office has computerised the receipt of final payment (FP) cases through Online Diary Management System for keeping a watch and track on all cases so that the payments are authorised timely. As and when the Final Payment cases are diarised, SMS messages are sent on the registered mobile number of the subscriber. The objectives are to:-

➢ Authorise final payment of GPF balances ahead of retirement in respect of the cases received in advance.

➢ Ensure issuance of GPF authority (where due) within one month from the receipt of case.

➢ Upload updated status of FP cases on official website to facilitate the retirees to view details at a glance by using respective PIN. SMS messages on diarisation and authorization of final authority are also sent on the registered mobile number of the subscriber.

➢ Ensure error free print of authority of FP as it is generated on computer in main data base itself.

➢ Eliminate risk of posting of credits after retirement by deactivating the accounts of subscribers after final payment in main data base itself.

Flow Chart of GPF Final Payment Cases Authorisation

CRT Section
Receipt of the Case and diarisation on O.D.M.S.

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Fund Debit Section
Section wise Diarising with Unique Inward No. on round robin basis.

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Fund FP Sections
1. Scrutiny and Calculation by Dealing Assistant. 2. Checking by AAO. 3. Approval by the BO. 4. Filling the Input Sheet.

Input Sheet →

Fund Debit Section
Print the Authority on the basis of Input Sheet.

Fund FP Sections
Authority checked by AAO & Signed by BO.

Printed Authority ←

↓

CRT
Despatch

→

Fund Debit Section
Mark the despatch date in the GPF Diary Sub-module

Advantages of GPF Final Payment Authorisation Management System (GPF-FAMS) Modules

1. Authorization of the amount of GP Fund Final Payment ahead of retirement / within one month of receipt of FP case.

2. Easy tracking of FP case.

3. Issuance of computerized authority, thereby ensuring correctness and eliminating scope of mistake.

4. Automatic comparison/linking of the payments made with the amounts authorized.

Platform:

- Operating System : Linux (Version 6.9)
- Database backend : Oracle 11g (Release 2)
- Application-frontend : Oracle 11g (Release 2)

Sub-Modules:

1. GPF Diary sub-module.
2. Final Payment Authority sub-module.

Processing in Funds section by dealing Assistant

1. Scrutiny of application forms/papers by the Accountant.
2. Scrutiny of subscriber's ledger card maintained manually.
3. Scrutiny of subscriptions, drawals and refunds.
4. Verification of Credits and Debits for the last 05 years.
5. Submission of processed sheet in hard copies to AAO and Sr. AO for approval.
6. Input sheet for printing of FP authority.

Checking by Assistant Accounts Officer

Thorough checking of the Final Payment Case by AAO as prescribed in the Manual.

Review and approval for authorisation by Branch Officer (BO)

1. The Branch Officer will carry out the required checks as prescribed in the GPF Manuals.

2. If satisfied with accuracy of the case, he will initial the calculation sheet and authorize the case for final payment. The amount of FP is finally approved by BO. In case he has some observation, the case is sent back to the AAO.

Printing of Authorities

1. Entries in the Input Sheet are fed in the Final Payment Authority sub-module by the dealing assistant and the Authority is generated by computer.

2. After printing of FP authorities, account of the subscriber is deactivated in order to avoid further posting of credits in the account.

3. Authorities are sent to the concerned BO for signatures.

4. Authorities signed by the BO are sent for dispatch.

5. After dispatch of FP authority, date of dispatch is marked in FP register maintained in the Section and in GPF diary sub-module.

MIS Reports available in the Computer Database

Following reports are generated from the system:

1. Report of cases finalised.
2. Advance cases i.e. cases received in anticipation of retirement.
3. Report of cases delayed.
4. Report of Returned cases.
5. FP Diary Report.

In order to bring transparency in the maintenance of Provident Fund Accounts, GPF balances and status of FP cases are intimated through SMS and are displayed on Website. http://www.aghry.gov.in.

Submission of Monthly Reports to the Group Officer /

Principal Accountant General

A report relating to the Final Payment Cases during the month on the basis of sectional diary maintained in the Final payment sections after comparing with the data in Computer is submitted to the Group Officer (Funds) who ensures that –

- The cases received in advance are disposed of ahead of the retirement.
- The authority is issued within 30 days from the date of receipt of the case.
- No case remains unattended at any stage
- Monthly Report of FP cases is also submitted by 10th of the following month to the Principal Accountant General / Accountant General.

Key points ensured:

- Final payment cases are put up by the assistant within the stipulated period and the subscriber or beneficiaries are kept informed through SMS facility / website.
- No final payment application is returned except with the approval of the Group Officer.
- Scrutiny of the application/GPF case immediately.
- Prompt disposal of final payment cases and residual payment cases and authorisation of final payment / residual payment cases.
- Settlement of complaint cases and discrepancies in relation to GPF final payments.
- Review of residual payment cases every quarter.
- Analysis of the cases where authorities are issued after one month.
- Accuracy at each of three stages i.e. Dealing Assistant, AAO & Sr.AO.
- In case of substantial difference between the amount authorised and the balance shown in last GPF statement issued to the subscriber, reasons thereof are analysed, explained to the subscriber along with copies of related ledger cards (where required) with the approval of Group Officer.

# Screen Shots of Work Flow in Computerised Environment

(1) F P Cases received from diary branch in GPF Debit Section and diarised in the system through the following screens:-

(2) User selects FP Diary Authority Data Input - Final Payment Diary – Fresh Case Diary option under Screen Pull down Menu of GPF Module.
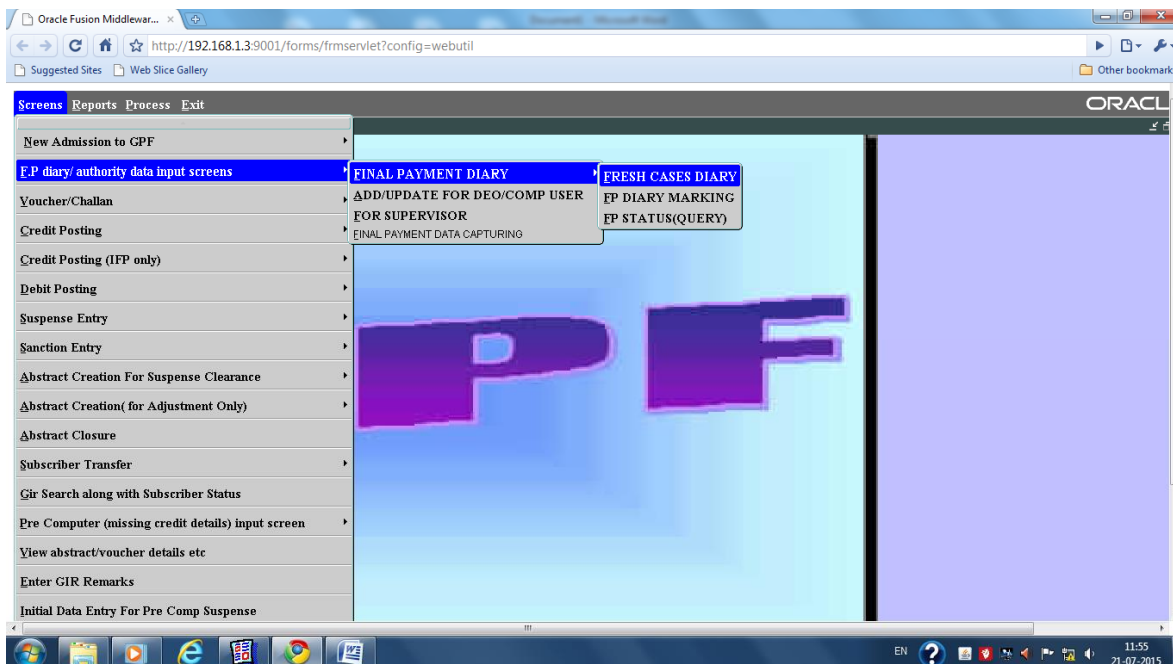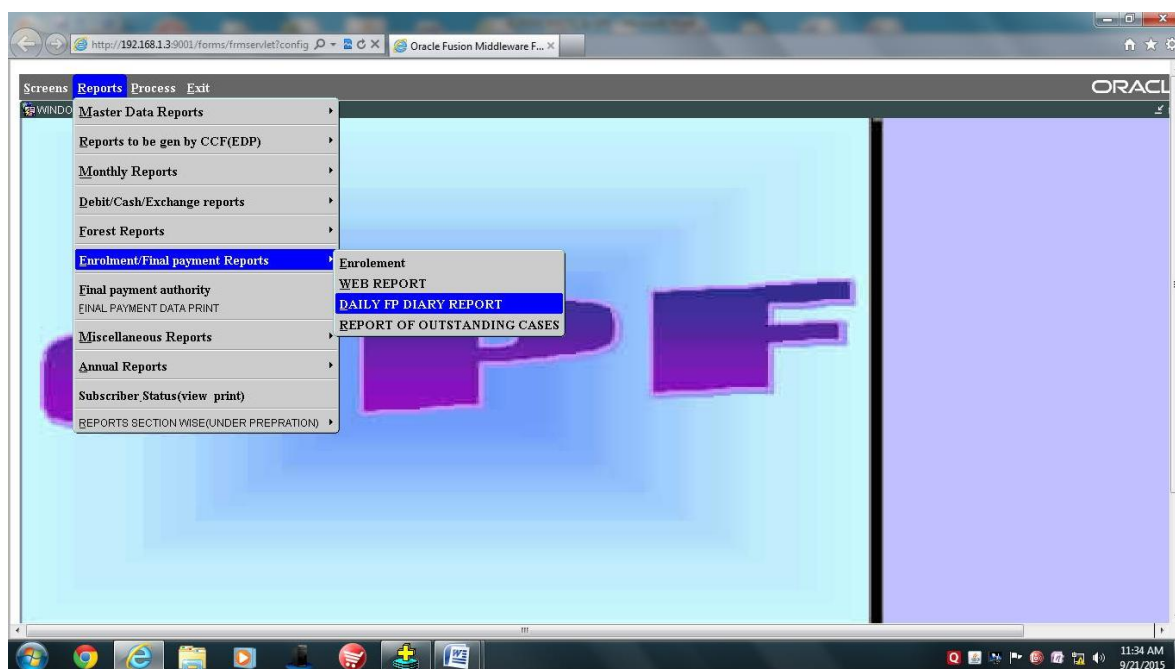
(3) User will get Final Payment Diary Screen for diarising Fresh FP Cases.
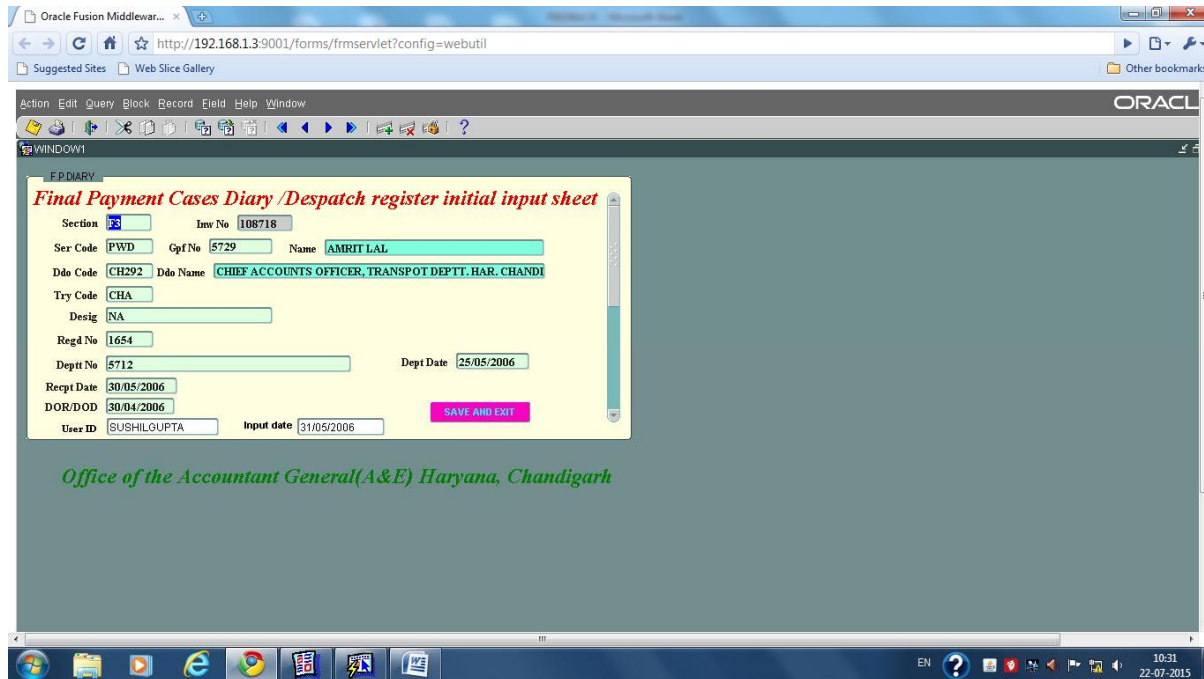
(4) System then generates unique Inward No. for each Final Payment Case on diarising.

(5) Section-wise printouts are then taken out using following report screen as shown below for sending the same to the concerned GPF Fund Payment Sections on the same date.

(6) Parameter for generating Final Payment Diary Report.

(7) Specimen of F P Diary Report sent to respective sections along with FP cases received from the department.

(8) Fund FP Sections after scrutiny of case, calculate the Final Payment Amount.

(9) After approval of AAO/BO, Input sheet in following format is prepared and sent to GPF Computer Cell for generation of Authority.

INPUT SHEET FOR FINAL PAYMENT AUTHORITY

Sectional Dispatch No. : _____

DDO's code : _____

DDO'S Full Address (in capital) : _____

Treasury/Sub-Treasury : _____

DDO's Reference No. & Date : _____

Series and Account Number : _____

Name of Subscriber (in Capital) : _____

Date of Retirement/Date of Death/ : _____
Date of Quittal

Amount authorised (in figures) : Rs. _____

In words (Rupes _____

Interest Allowed Upto : _____

Missing Credits: : _____

Withheld amount: : _____

Remarks if any: : _____

DEBIT taken during last : _____
12 months from the DOR/D O D

Case Type (Service/Family) : Service/Family

Name of nominee(s):--

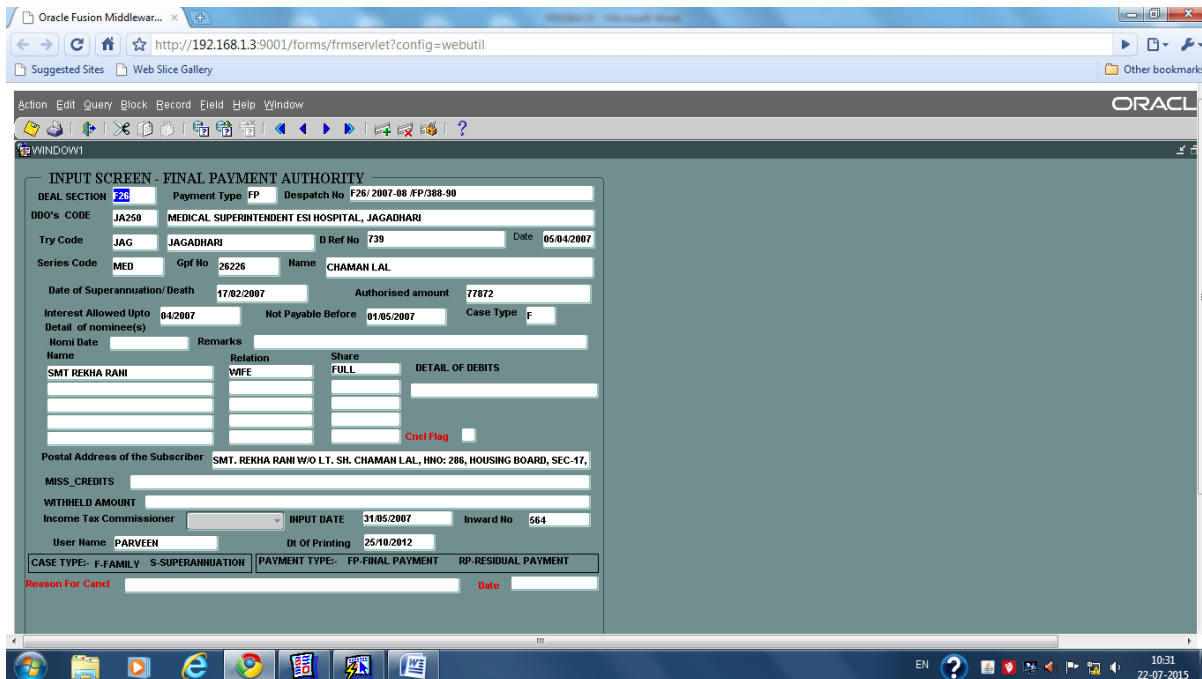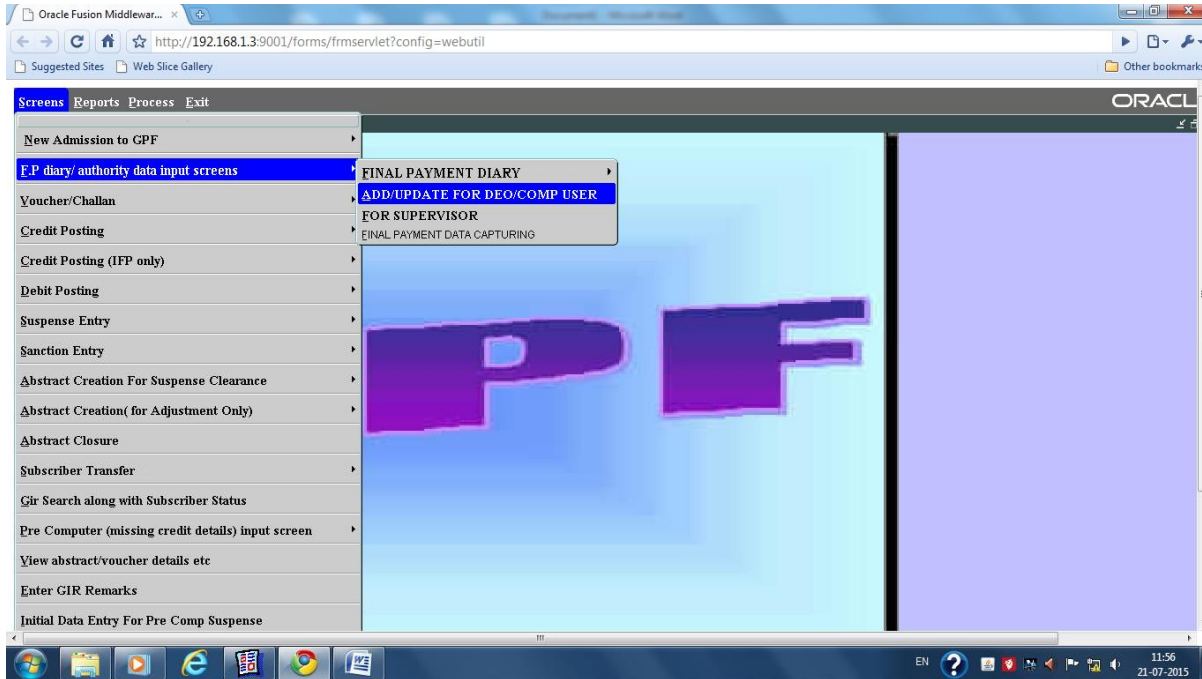| Name	Relation	Share
1._____	_____	_____
2._____	_____	_____
3._____	_____	_____
4._____	_____	_____
5._____	_____	_____

Postal Address of the Subscriber : _____
(In **CAPITAL** letters)
_____
_____

Address of Income Tex Commissioner
in case payment is more than Rupees: _____

Signature of Sectional Head with date

Signature AO/SAO

(10) On receipt of Input Sheet, DEO feeds the data in the system using following screens as shown below:-

(11) On saving the Input data of Authority System automatically made the account of the subscriber inactive.

(12) Now the prints of Authority are generated using following report screen for sending the same to Fund Section.
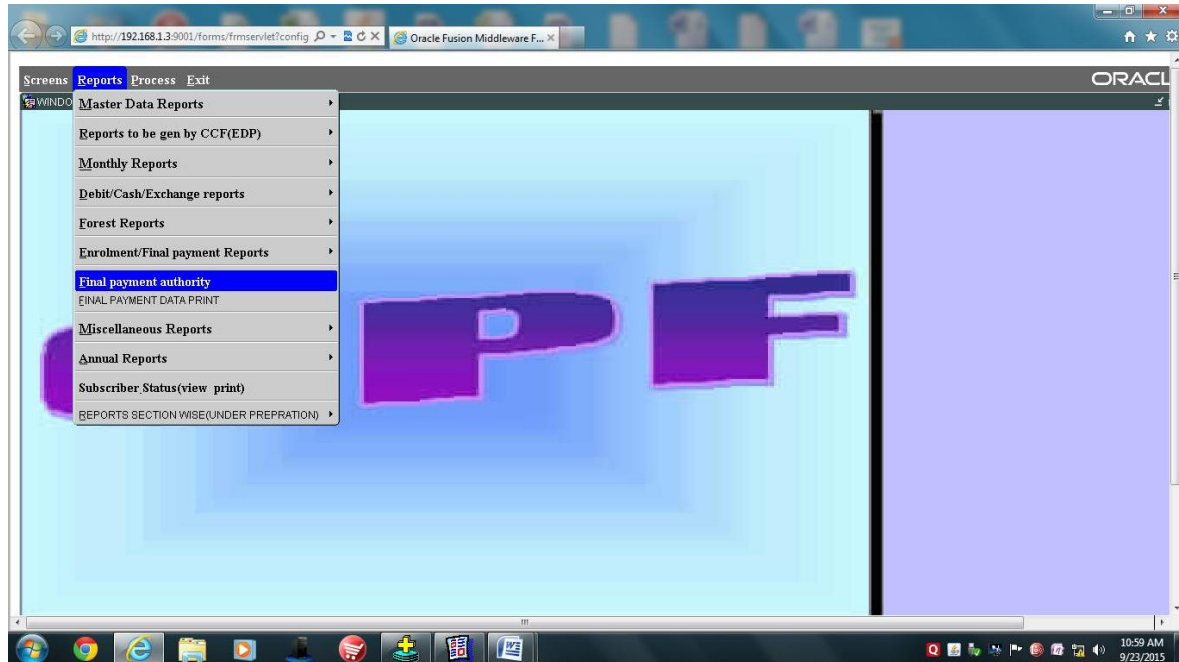
(13) Specimen of Authority printed is as under:-

कार्यालय प्रधान महालेखाकार(लेखा एवं हकदारी) हरियाणा, चण्डीगढ़

संख्या निधि   F12/ 2015-16/FP/1607-10   तिथि   21/09/2015

रूपये   619965/.   से अधिक नही ।

सेवा में   DY. EXCISE AND TAXATION COMMISSIONER, AMBALA
AMBALA

महोदय,

मैं आपके पत्र संख्या   4943   Dated:09/09/2015   विषयक सूचना के साथ कि

श्री /सुश्री   RANJIT SINGH   ने तिथि   31/07/2015   को नौकरी छोड़ दी/मृत्यु

हो गई है तथा उस तिथि पर सामान्य भविष्य निधि (लेखा संख्या एच.आर.   - GA   -   24467   ) में जमा

धन राशि के भुगतान की याचना के संदर्भ में, फार्म टी.आर. 42ए में बिल प्रस्तुत करते हुए   09/2015   तक संगणित

की गई ब्याज सहित समस्त प्राप्त /अवशिष्ट जमा -बाकियों की जमा राशि को प्रदर्शित करने वाली रूपये   619965/.

रूपये   Rupees Six Lakh Nineteen Thousand Nine Hundred Sixty Five only

की धन राशि को   AMBALA   खजाना /उप खजाना पर निकालने का आपको अधिकार देता हूँ।

2   संवितरण, सा.भं.नि. नियम   के नियमों की शर्ते के अनुसार किया जाना चाहिए तथा धन राशि के संवितरण का प्रमाण - पत्र अपने अगले स्थापन बिल में भेजना चाहिए।

3   मृतक ने घोषणा द्वारा   तिथि को इच्छा की थी कि निधि में उसके संचय को समस्त /आंशिक धन को नीचे बताए गए व्यक्तियों की प्रत्येक के सामने दर्शाए गए अनुपातों में भुगतान किया जाना चाहिए।

नाम   सम्बन्ध   भाग

1
2
3
4

4   प्राप्तकर्ता को सूचित किया जाना चाहिए कि उसे प्रस्तुत राशि स्वीकार करनी है तथा आगे कोई ब्याज नही दिया जाएगा।

5   कोषाधिकारी /सहायक कोषाधिकारी   AMBALA (HARYANA)   को इस विषय में आवश्यक निर्देश जारी कर दिये गये हैं।

6   भुगतान करने से पहले यह सुनिश्चित कर लें कि अभिदाता के नौकरी छोड़ने /मृत्यु से 12 माह पूर्व निधि खाते से सिवाये कोई अग्रिम राशि नहीं निकलवाई।

7   कृपया इस प्राधिकार पत्र के भुगतान के बाद भुगतान प्रमाण - पत्र भेजें।

8   दिनांक   01/10/2015   से पहले भुगतान न किया जाए।

9   गुम अंशदान   NIL   भवदीय,

10   रोकी गई राशि   NIL

11   टिप्पणी   NIL   व. लेखा अधिकारी. / सहायक महालेखाकार

प्रति कोषाधिकारी /सहायक कोषाधिकारी   को सूचनार्थ एवं

आवश्यक कार्यवाही हेतु प्रेषित है।   AMBALA (HARYANA)

Expenditure may be debited under sect the head
8009- State Provident Fund 01-CIVIL-101- GPF   व0 लेखा अधिकारी / सहायक महालेखाकार

प्रति:
1.   श्री / सुश्री   RANJIT SINGH O/O DY EXCISE AND TAXATION COMMISSIONER, (ST)
AMBALA HR.

2.   आयकर आयुक्त   को सूचनार्थ प्रेषित है।

ROHTAK   व0 लेखा अधिकारी / सहायक महालेखाकार

टिप्पणी-   इसके जारी किए जाने की तिथि से यह प्राधिकार छःमहीने के अवधि तक प्रभावी रहेगा, अगर इस अवधि के पश्चात् भुगतान करने के लिए दावा अपेक्षित हो तो (जारी करने वाले) लेखाधिकारी द्वारा पुनर्मान्य कराया जाए। इस वास्ते, यह प्राधिकार संवितरण अधिकारी तथा खजाना अधिकारी द्वारा अदायगी के प्रमाण - पत्र के साथ लेखा अधिकारी को वापिस किया जाना चाहिए।

प्रधान महालेखाकार(ले. एवं ह.) हरियाणा, चण्डीगढ़ को वापिस करने के लिए प्रधान महालेखाकार से प्राप्त उनके संख्या ....तिथि .... द्वारा को .... रूपये के भुगतान हेतु प्राधिकार की पावती भेजता हूँ।   संवितरण अधिकारी के हस्ताक्षर

(14) Then Copies of Authority prints are sent to Fund Section for checking, signing and its despatch and record in Final Payment Diary and Closed Account Register.

(15) Finally, after despatch of Authority , the case is marked in the Computer System by using following two screens as shown below: