

हिमाचल प्रदेश सरकार  
वित्त (विनियम) विभाग

संख्या: फिन (सी)ए (3)-6/98-II तारीख शिमला-171002, 23<sup>वा</sup>, अगस्त 2007

अधिसूचना

हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 309 के परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश राज्य को यथा लागू जनरल प्रोविडेंट फंड (सैन्ट्रल सर्विसिज), रूलज 1960 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात:-

- संक्षिप्त नाम और प्रारम्भ। 1 (1) इन नियमों का संक्षिप्त नाम जनरल प्रोविडेंट फंड (सैन्ट्रल सर्विसिज) हिमाचल प्रदेश (फर्स्ट अमेन्डमेंट) रूलज, 2007 है।
- (2) ये नियम राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से प्रवृत्त होंगे।

रूल 11 का संशोधन

जनरल प्रोविडेंट फंड (सैन्ट्रल सर्विसिज), रूलज 1960 के रूल 11 के सैकिण्ड प्रोविजो (द्वितीय परन्तुक) के नीचे निम्नलिखित नया प्रोविजो (परन्तुक) जोड़ा जाएगा, अर्थात:-

"Provided further that where a retiree wants to retain his GPF accumulations with the Government beyond prescribed period of six months as prescribed under sub rule (4) of rule 11 ibid, he may be permitted to do so by the concerned Head of the Office, on receipt of a written request from him to this effect. In such cases, interest as allowed by the State government on GPF accumulations for subscribers to the GPF from time to time, will be payable".

आदेश द्वारा,

रवि ढींगरा  
मुख्य सचिव

हिमाचल प्रदेश सरकार

731

H

50

31

No.Fm (C) A (3)-2/07  
Government of Himachal Pradesh  
Finance ( Regulations) Department.

Dated Shimla-171002 the 23<sup>rd</sup> May, 08.

From

The Secretary ( Finance) to the  
Government of Himachal Pradesh.

To

✓ The Deputy Accountant General (A&E)  
A.G. Office,  
Himachal Pradesh, Shimla-171003.

Subject: Final Withdrawal of GPF accumulations-Retention thereof.

Sir,

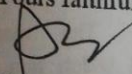
I am directed to invite a reference to your office letter No. Fun-1/Retention of GPF/2008-09/4 Dated 4.4.08 and even reminder dated 12.05.08 on the subject cited above and to send point wise reply to the queries raised vide your above referred letter as under:-

S.No.	Point raised	Reply.
1.	What will be the position of the retained accumulations after the death of retiree? Whether his nominees will also have the benefit of retention of GPF accumulation for indefinite period. This needs to be examined.	After the death of retiree the benefit of retention of GPF accumulation will not be available to his family. In such cases the amount outstanding at the credit of retiree along with interest thereon shall be paid to the nominees / legal heirs of the deceased retiree as per GPF Rules.
2.	Whether the retiree will be entitled to withdraw part amount out of his GPF accumulations after his retirement which was otherwise, not admissible before the issue of amendment.	Withdrawal will be permissible as per existing Rules.
3.	Should the retiree submit 'Alive Certificate' periodically to Accounts & Entitlement Office/Treasury through his head of office? If yes what would be periodicity for submission of such certificate.	Yes. The certificate should be obtained from the retiree once during the year as in the case of Pension. The Head of Office will obtain the same.

4.	It is not clear whether the retiree's case for final withdrawal will be sent by the head of office or direct by the retiree to the (A&E) Office after obtaining the sanction of the competent authority.	The case for final withdrawal will have to be taken up with the AG, H.P. through the concerned Head of Office.
5.	It is not clear whether interest payable to the retiree beyond six months on his GPF accumulation shall be taxable as in the case of Bank Deposits.	Same provisions of Govt. of India as are applicable to PPF/GPF deposits regarding taxation on interest would be applicable.
6.	It is not clear whether the annual closing of their account for allowing interest on GPF accumulation year after year till final withdrawal by the retirees will also be done and annual GPF statements will also have to be issued. If so, to whom the GPF Accounts Statements will be issued (either to retirees or to the departments). This aspect needs to be examined.	Yes, in order to have transparency in accounts, the retiree will be supplied annual GPF Statement through the concerned Head of Office/D.D.O/Website of AG, HP.
7.	The State Government has not prescribed any limit for the accrual of interest on these deposits and neither the Government has prescribed any system under which the willingness of subscriber to retain the balance in the GPF would remain in our office.	No limit for interest accrual has been prescribed so far. It shall however be regulated in the same manner as in the case of serving employees. Further the retiree will be free to choose to retain GPF accumulations with the Govt. till such time he desires so. No time limit has so far been prescribed.
8.	Role of Head of the Office/DDO be defined in case of subscriber opts for continuing as GPF member after retirement.	The Head of Office/DDO will keep/maintain account in the same manner as in the case of serving Govt. employees. This is necessary to have proper accounting and record.
9.	Definition of 'Family' for this purpose needs to be reviewed.	Similar as in the case of serving employees.
10.	Nomination. iv) Nomination form to be used by the retiree. v) Procedure to be followed by the retiree to submit revised nomination to the AG Office and file of his	As in case of 9 above.

	<p>DDO/Department.</p> <p>vi) Responsibilities to keep copy of the accepted revised nomination of the retiree after it is accepted by the Accountant General.</p>	
11.	<p>Part Final Withdrawal/NRA from the retained amount.</p> <p>i) Whether the part final payment i.e. NRA is admissible and the authority competent to sanction Part final withdrawal/NRA.</p>	This stands clarified against 2 above.
12.	<p>Final Payment of GPF balance.</p> <p>i) Application form for final payment to be used by the retirees</p> <p>ii) Mode of payment.</p>	<p>As in case of serving Govt. employees.</p> <p>Cash/Demand Draft for designated Bank account of retiree.</p>
13.	<p>Payment in case death of the retiree.</p> <p>iv) As per nomination if exists.</p> <p>v) When no nomination exists</p> <p>vi) Payment in case of untraceable retiree.</p>	<p>Yes.</p> <p>To the family member as per provision of GPF Rules.</p> <p>As in the case of Missing employees.</p>
14.	<p>It is also not clear whether the amendments made by the HP Government in the GPF rules is application to All India Service Cadre or not as they are covered under the All India Services (Provident Fund) Rules, 1955.</p>	<p>Proposed amendment is applicable to all employees who have GPF accounts with the AG,H.P. and are working in connection with the affairs of the State.</p>

Yours faithfully,

  
Special Secretary(Finance) to the  
Government of Himachal Pradesh.

3/2

NO.FIN-C(A)(3)2/2007  
GOVERNMENT OF HIMACHAL PRADESH  
DEPARTMENT OF FINANCE(REGULATION)

From

The Principal Secretary(Finance)to the  
Government of Himachal Pradesh.

To

1. All Secretaries to the  
Government of H.P. Shimla-2
2. All Heads of Departments in H.P.
3. Registrar General,  
H.P. High Court, Shimla-1
4. All Divisional Commissioners in H.P.
5. All Deputy Commissioners in H.P.

DATED SHIMLA-2                      30<sup>th</sup>                      OCTOBER, 2008

SUBJECT:-                      FINAL WITHDRAWAL OF GPF ACCUMULATION-RETENTION  
THEREOF.

Sir,

This letter is in continuation of this department Notification No. Fin c)A(3)6/96-II dated 28.8.207 on the subject stated above vide which the State Government has carried out the following amendment in the General Provident Fund(Civil Services) Rules, 1960 as applicable to the employees of H.P. Government:-

"Provided further that where a retiree wants to retain GPF accumulation with the Government beyond prescribed period under sub-rule (4) of rule 11 I bld, he may be permitted to do so by the concerned Head of Office, on receipt such cases, interest as allowed by the State Government GPF from time to time, will be payable."

An issue had arisen whether the interest payable to the retiree beyond six months on the GPF accumulation, will be exempted for the purpose of tax benefits, as in the case of interest received on GPF accumulation, during the normal service of an employee,

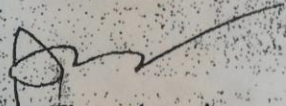
The matter was taken up with the Income Tax Department which has clarified as under:-

Contd...2.....

"the Govt. provident funds including Provident Fund of State Government are set under the Indian Provident Fund Act, 1925. These are not the funds that are referred to in Schedule IV of the Income Tax Act and are not required to be recognized by the Department. As per section 10(11) of the Act, any payment received by a person from GPF constituted under the Indian provident Act, 1925 is exempt from Tax. This is a blanket exemption in respect of all moneys received whether by way of accumulated balances or by way of interest from a Govt. Provident Fund. So therefore, the payment of interest or credit interest to the account of the employees will continue to remain exempt u/s 10(11) of the Income Tax Act."

This amendment in GPF Rules and clarification given by the Income Tax Department on the issue of Income Tax on interest earned, even after the retirement of an employee may kindly be brought to the knowledge of all officers/employees working under your control.


This letter may also be seen in Finance Department website [www.himachal.gov.in/finance/](http://www.himachal.gov.in/finance/)

  
Special Secretary(Finance) to the  
Government of Himachal Pradesh.

Endst. No. Fin(C)A(3)2/2007 Dated Shimla-2, 30<sup>th</sup> Octobewr, 2008

Copy forwarded to

1. Accountant General, H.P. Shimla-3 w.r.t. his letter No. Fund Retention of GPF/2008-09/519, date 7.8.2008 for information & necessary action.
2. The Chief Commissioner of Income Tax Railway Board Building, Shimla-3 w.r.t. his letter No. CCIT/HP/Jud/Misc./17/2008-09/4544, dated 8/9.10.2008 for information.
3. All Distt. Treasury Officers/Treasury Officers in H.P.

  
Special Secretary(Finance) to the  
Government of Himachal Pradesh..

No. Fin ( C ) A ( 3 ) 4 /2001  
Government of Himachal Pradesh,  
Finance (Regulation) Department.

From

The Pr. Secretary (Finance) to the  
Government of Himachal Pradesh.

To

All Administrative secretaries to the  
Government of Himachal Pradesh

Dated Shimla-2, the 12<sup>th</sup> September, 2014.

Subject -

Regarding various issues relating to GPF accounts.

Sir,

I am directed to say that it has been brought to the notice of this Department by the Accountant General (A&E) H.P. Shimla in the entry conference which was held on 29.5.2014 that due to loss of record in fire, the following information is required to maintain the GPF accounts by the A.G. Office -

- i) Nominations - The record pertaining to the nominations of GPF subscribers of the Education and HGA series have been gutted in fire. The ADs/HODs of Secretariat Administration Department and Education Departments are requested to direct the concerned DDOs working under their control to submit the copies of nominations and GPF final Payment cases to A.G. Office so that the final GPF final payment cases of deceased Government servants could be settled without any further loss of time.
- ii) Final Payment cases - It has been intimated by the A.G. Office that the concerned DDOs are sending the GPF applications for Final Payment very late after the date of retirement whereas in terms of Appendix-D Form-I Part-II of GPF (CS) Rules, the second part of the GPF Final Payment application is required to be received in the Office of Accountant General, H.P Shimla-3, immediately after the retirement of the subscriber. All ADs/HODs are requested to direct the concerned DDOs working under their control to submit the final GPF cases to the A.G. Office well in time as per provision contained in the GPF rules and instructions issued by the State Government from time to time in this regard.

H. Khan

iii) Retention Cases -

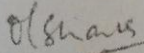
(a) It is clarified that if a retiree of the State Government on account of seeking voluntary retirement and joining duties in a autonomous body/Corporation etc., such retiree can retain the GPF in the GPF account beyond the permissible period of 6 months on his written request in terms of the provisions contained in Notification No. Fin (C) A (3) -6/96-II dated 28<sup>th</sup> August 2007.

(b) It is clarified that if a retiree intends to retain his GPF accumulation with the Government after a permissible period of 6 months as prescribed in the GPF rules, he has to give his written request for the same well before the expiry of the permissible period of 6 months.

2. It is requested that all the DDO's under your control may be directed to provide the requisite information to the Office of the Accountant General and also adhere to the provisions of relevant rules and instructions issued from time to time.

3. These instructions may please be brought to the notice of all concerned and receipt may be acknowledged.

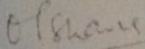
Yours faithfully,

  
Under Secretary (Finance) to the  
Government of Himachal Pradesh.

No. Fin (C) A (3) 4/2001 Dated Shimla-2, the 12<sup>th</sup> September, 2014

Copy for information and necessary action to -

- (i) The Accountant General (Audit) H.P. Shimla-3.
- (ii) The Sr. Deputy Accountant General (A&E) H.P. Shimla-3
- (iii) All Heads of Departments in H P
- (iv) The Divisional Commissioners, Shimla/ Dharamshala / Mandi.
- (v) The Resident Commissioner, Himachal Bhawan, 27 Sikandra Road, New Delhi
- (vi) The Resident Commissioner, Pang, Distt Chamba, H P
- (vii) The Registrar, H P High Court, Shimla-1
- (viii) All District & Session Judges in H P
- (ix) All Deputy Commissioners in H P
- (x) All District Treasury Officers/ Treasury Officers in H P

  
Under Secretary (Finance) to the  
Government of Himachal Pradesh