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GENERAL PROVIDENT FUND

The Principal Accountant General (A&E) maintains the individual GPF accounts of nearly 2.9 lakh employees of the AP State Government, as per the rules and procedures contained in the GPF (AP) Rules 1935 and AIS (PF) Rules 1955 respectively.

The Provident Fund Group in the Office is headed by an IA & AS Officer in the rank of Deputy Accountant General.

Constitution of the Fund

The GPF is constituted with effect from 1st April 1935.

Conditions for Eligibility

The following categories of staff of the Govt. of AP are eligible to join the Fund :

- ▶ All Government servants including those appointed on or before 31.08.2004 under Rule 10(a)(i) of the State and Subordinate Service Rules are eligible.
- ▶ All re-employed pensioners (other than those employed for admission to CPF) and those Government servants who have not completed one year service shall be eligible on option.

Provident Fund is maintained by PAG for the following categories of employees

Class III , Class II and Class I including Reemployed

APPSC members , APAT, Lok Ayukta

High Court Judges

All India Service Officers

Panchayat Secretaries

Certain work charged employees

PAG does not maintain GPF for the following categories of employees

Class IV employees of State. (Except those appointed before

Employees of Local Bodies, Municipalities, Panchayat Raj institutions

Corporations, Societies . Institutions (Aided), Autonomous bodies

Employees of State Govt. appointed on or after 1.09.2004 who are covered by New Contributory Pension Scheme

Nominations (Click here to download nomination form)

It is important to appreciate the efficacy of a nomination. In the absence of a nomination the bereaved family has to go through the ordeal of obtaining Legal Heir Certificate from Revenue Authorities. It is simple to file a nomination (Click here to download Model nominations)

A subscriber has to file a nomination in the prescribed form at the time of joining the Fund. If the subscriber has a family at the time of filing the nomination, the nomination cannot be in favour of any person(s) other than the member(s) of his family. Family includes Wife/ Husband, Children, Parents/ Paternal Grandparents(Where parents are not alive), Minor brothers, Unmarried sisters, Deceased Son's Widow and her children. The nomination made by a subscriber who is not married shall become invalid on his getting married. If a subscriber nominates more than one person, he has to specify in the nomination the amount of share payable to each of the nominees in such a manner as to cover the whole of the amount that may stand to his credit in the Fund at any time. The responsibility of scrutiny, acceptance and safe custody of the nominations filed vests with the Prl. Accountant General. A subscriber can cancel a nomination by sending a notice in writing to the Head of Office/Prl. Accountant General along with a fresh nomination.

Every Nomination made, and every notice of cancellation given, by a subscriber shall, to the extent that it is valid, take effect on the date on which it is received by the Accounts Officer.

Admission to the GPF (Click here to download nomination form)

The Head of Office has to send a statement showing particulars of Government servants in the prescribed Form vide G.O.Ms.No.312 Fin, dated 28-10-1980 to the Principal Accountant General (A&E) for admission to the Fund. The GPF account number is allotted to each subscriber by the Principal Accountant General with a 'Suffix' indicating the department of the subscriber.

The Drawing and Disbursing Officers in the State Government prepare the staff pay bills along with GPF recovery schedules in respect of the subscribers to the Fund under their payment control and submit the same to the Treasury Officers for payment. (Click here for Guidelines to DDO's for preparation of schedules/bills). After making payment the Treasury Officers forward the recovery schedules along with the Schedule of Payment to the Prl. Accountant General. From the GPF schedules and GPF payment vouchers received in the monthly accounts rendered by the Treasury Officers, the Prl. Accountant General posts the remittances/withdrawals into the accounts of the subscribers concerned.

The account maintained in respect of a subscriber shows the particulars of Opening Balance, subscriptions, refunds, amounts credited to the Fund like dearness allowance, pay revision arrears etc., withdrawals made, interest allowed and closing balance. Sanctions for Temporary Advances/Part final withdrawals received from the departments are also recorded in the account.

Rate of Subscription

The amount of subscription is fixed by the subscriber himself. However, it cannot be less than 6% of the basic pay and not more than the basic pay(For class IV employees the percentage is.....). The minimum subscription is determined on the basic pay drawn on 31st March of the preceding financial year. Subscription may be enhanced twice and/or reduced once during the financial year.

Conditions for Subscription

The subscriber shall subscribe monthly to the Fund, except during :

Period of suspension

Last four months of service before retirement

A subscriber on reinstatement after a period of suspension is allowed to pay in lump or in installments any sum not exceeding the maximum amount of arrear subscriptions permissible for that period. A subscriber may at his option choose not to subscribe during leave without allowances or leave on half-pay.

Arrears due to the subscriber after retirement should be paid to the subscriber and should not be credited to GPF.

Interest on the Fund

Interest at rate prescribed by Government of AP is credited to the subscribers' account on the last day of every financial year. (Click here for illustrations of interest calculations)

The rate of interest for the year 2010-11 is 8 per cent.

Penal Interest on Overdrawals

The overdrawn amount shall be repaid along with a penal interest at the rate of 2.5% over and above the normal rate of interest. The amount shall be paid in one lump or in monthly installments. Penal interest is to be credited to head of account 0049 - interest.

Advances from the Fund

I. Temporary Advance (TA)

A temporary advance is granted to a subscriber from the amount standing to his credit in the Fund by the departmental officers for specified purposes. The amount of advance sanctioned shall not exceed 3 months pay or half the amount at the credit of the subscriber in the Fund, whichever is less subject to the following conditions. Temporary advance is to be applied in the form prescribed.

Purposes for drawal of Temporary Advance

- ▶ To meet expenses in connection with the prolonged illness of the subscriber or any person actually dependant on him;
- ▶ To pay for the overseas passage for reasons of health or education, or to meet the cost of higher education of the subscriber or any person actually dependant on him;

- ▶ To pay obligatory expenses in connection with his betrothal and/or marriage, funerals or other ceremonies of persons actually dependant on him.
- ▶ To meet the cost of legal proceedings instituted by the subscriber for vindicating his position in regard to any allegations made against him in respect of any act done or purporting to be done by him in the discharge of his official duty.
- ▶ To meet the cost of building or acquiring a suitable house for his residence.
- ▶ To meet the cost of acquiring a farm land and / or business premises within 6 months of the date of the subscriber's retirement.
- ▶ To meet the cost of purchasing a motor-car.

Recovery of Temporary Advance

The advances are recoverable from the subscriber in such number of equal monthly installments as the sanctioning authority may direct, but such number shall not be less than 12, unless the subscriber so elects, and not more than 24. In special cases where the amount of advance exceeds 3 months' pay, the number of installments can be more than 24, but in no case more than 36.

When there is an advance running and a second advance is sanctioned, the balance of the previous advance not recovered shall be added to the advance so sanctioned and the subsequent installments for recovery of advances shall be fixed with reference to the consolidated amount.

The recovery shall commence with the issue of pay for the month following the month in which the advance was drawn.

A subscriber may, at his option, repay more than one installment in a month

Recoveries towards refund of Temporary Advances shall not be affected during the last four months of service of subscriber

Imp: Subscriber should ensure that the TA amount drawn is debited to his account in the GPF Slip in the year in which it was drawn. If not, the matter should be brought to the notice of the PAG immediately.

II. Non-Refundable Advance / Part-Final Withdrawal (PFW)

Non-Refundable Advance is to be applied in the form prescribed

Conditions for Sanction of Non-Refundable Advances

Part-Final Withdrawals may be sanctioned by an authority competent to dismiss the subscriber at any time after the completion of twenty years of service or within ten years before the date of his retirement on superannuation, whichever is earlier

RULE	REASONS	ELIGIBILITY	AMOUNT
15-B	Expenditure towards higher education including traveling expenditure of self, child. Education includes outside India.	On completion of 20 years of service or 10 years service before retirement	3 months pay or half of GPF balance whichever is less. In special cases upto 10 months of pay.
15-C	Expenditure towards illness of self and family.	---do---	6 months pay or half of balance whichever is less. In special cases 3/4th of balance
15-D	Expenditure towards marriage and betrothal of self, son, daughter and female dependant.	---do---	6 months pay or half of balance whichever is less. In special cases upto 10 months pay.
15-E	Expenditure towards house building purpose.	After completion of 15 years service or within 10 years of retirement.	Upto 3/4ths of the balance or actual cost whichever is less
15-F	Expenditure towards acquiring house site.	----do----	1/4th of balance or actual cost of site whichever is less
15-G	Expenditure towards construction of a house on a site purchased from the amount withdrawn under Rule 15-F	---do---	1/3rd of balance or actual cost whichever is less
15-H	Acquiring a farm land or business premises	6 months before retirement	Upto half of balance or 6 months pay whichever is less. In special cases upto 3/4th of balance.
15-I	Expenditure towards purchase of motor car	After 28 years of service or 3 years before retirement	Rs.12000/- or 1/4th of balance or actual price whichever is the least.

CONVERSION OF AN ADVANCE TO PART FINAL WITHDRAWAL

A subscriber may, at his discretion by written request, convert the balance outstanding under a temporary advance into a part-final withdrawal after satisfying conditions laid down in Rules 15-A to 15-I.

DELEGATION OF FINANCIAL POWERS FOR SANCTIONING TA / PFW

Power to sanction GPF TA / PFW to Heads of Departments and their immediate deputies will be with the Government in the Administrative Department concerned.

Sanctioning Authority should be two levels above the person to whom advances or part final withdrawals are sanctioned.

FINAL WITHDRAWAL (CLOSURE)

Final withdrawal of accumulation is permitted

When subscriber quits the service (on retirement, dismissal, resignation, compulsory retirement, removal etc.)

In case of death while in service

How to Apply for Closure?

Application for closure has to be filed in Prescribed Format

The application duly filled in and signed by the subscriber/claimant(s) is to be given to the department for forwarding the same to the Pri. Accountant General along with requisite documents by the Head of Office/ Head of the department as the case may be.

Conditions for Closure

Subscription and refund to be discontinued during the last four months of service in case of superannuation.

Arrears of Pay, DA, IR etc. should not be remitted during the above period.

No TA /PFW shall be sanctioned and paid to the subscriber. In exceptional circumstances, where sanction of PFWs is imperative, the same is to be communicated invariably to Pri. Accountant General and acknowledgement obtained.

Manner of Payment

The Accounts Officer in PAG's Office closes the account after verifying the ledger accounts and issues an authority for payment to

the Drawing and Disbursing Officers concerned. In case of death of the subscriber the fund accumulation payable shall be paid to the person(s) on whom the right to receive the amount is conferred by means of a valid nomination. Where there is no nomination, the amount will be paid to the eligible family members in equal share on the basis of Legal Heir Certificate issued by Revenue Authorities.

- ▶ **GPF (AP) Rules do not permit payment of interest beyond the date of authorisation by the Principal Accountant General**
- ▶ **Interest is allowed up to the end of the month previous to the month in which authorisation for payment of PF balance is issued. As per G.O. No.3 of Finance and Pension II Department dated 8.1.07, interest is to be allowed up to a maximum of 6 months after the month in which such amount became payable**

E.g. Date of retirement 30th June 2010, Amount is payable on 1st Jul 2010. Interest is allowable for a maximum period of 6 months reckoned from August 2010 to January 2011

Annual Accounts Statement

After the close of each financial year, the Principal Accountant General sends to each subscriber an Annual Accounts Statement showing the opening balance as on the 1st April of the year, the total amount deposited and withdrawn during the year, amount of interest credited as on 31st March of the year and the closing balance on that date. Subscribers have to satisfy themselves as to the correctness of the Account Statements and errors should be brought to the notice of the Principal Accountant General within three months of receipt of the same.

The slips for the year 2009-2010 are available in the website. (www.agap.cag.gov.in/slipsgpf.aspx)

Missing Credits

Missing credits arise due to misclassification in the treasuries or incorrect details in GPF schedules. At times, schedules/vouchers are not received from the Treasuries for various reasons and as a result some of the subscriptions/refunds/arrears/withdrawals do not get posted in the account. The month of Missing credit refers to the month in which the credit appears in the account. E.g. June 2010 (Deduction made from the pay for May 2010) These missing credits/debits can be located and included in the subscriber's account after proper verification of the accounts rendered to PAG by the Drawing and Disbursing Officers/Treasuries subject to furnishing the following details duly certified by the Drawing and Disbursing Officers and the Treasury Officers.

Name of the Subscriber
GPF Account number
Name of the DDO under whom the official had served
Amount of subscription/refund/withdrawal
Salary month for which details are being furnished
Head of Account (up to Detailed Head) under which salary was drawn
Treasury/Sub Treasury where the salary was drawn
Treasury voucher number / challan number
Totals of the schedule amount enclosed in the particular voucher as noted on the abstract in case of credit
Date of payment of the voucher/remittance of the amount in the case of challan remittance
Total amount of the GPF payment vouchers in respect of debits

Missing Debits :

Sanction received without corresponding debit
Refund received without corresponding debit

Facilities

1. Interactive Voice Response System (IVRS)

Enquiries on GPF matters can also be made by calling in 040-23231212. (Click here for the inputs required for eliciting information)

2. Grievance Redressal Cell

To facilitate enquiries regarding GPF in the Office premises, a Grievance redressal cell is constituted. The GRC representative assists the visitor in the following areas:

Providing information regarding balances, missing credits/ debits in respect of GPF Account of the visitor
Status of FW application
Posting of missing credits on furnishing certified particulars of remittance
Any correction to be incorporated in the database like name , DOB, DOJ etc., provided such information is supported by valid documents
Any other related matter
The representative can also be contacted on 9492233447 during working hours

3. Email facility pagaap.gpf@gmail.com

4. Fax : 040-23231937

New

SMS Facility

Plans are afoot to send Short Message Service (SMS) to subscribers whose mobile numbers are registered with PAG. Particulars of subscription, withdrawals, on monthly basis would be intimated as also receipt and finalization of final withdrawal applications. GPF subscribers are requested to furnish their mobile numbers through the screen provided in the web site. (Click here to open the Web page)

IVRS :- Dial 040-23231212 and follow the instructions therein

WEBSITE :- Go to www.agap.cag.gov.in/SlipsGpf.aspx enter the series, a/c.no., mobile number and press GO Button. Enter the "employeeID" allotted by Treasury, Date of Birth, Mobile Number, email_id and press the update button.

Please provide your GPF No and Department Suffix, Employee ID, Date of Birth, Mobile No for speedy redressal of the grievance. Phone No. 040-23236810 -19 / IVRS No.040-23231212. Public Relations Officer : 9492233447; Fax No.040-23231937

Disclaimer :

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The new developments in the EDP environment of Funds Group are listed below for consideration and inclusion in the PAG's website.

Serial nos 1 to 4 , list out the latest developments in EDP and under sl.no.5, an example for calculation of interest on GPF accumulation has been included as promised at the meeting with the Group Officer and Branch Officers of Funds Group, during the month of Sept.2011.

1. Annual Account Statement:

From the year 2009-10 onwards, the practice of dispatching GPF account statements to the DDOs has been dispensed with. This has been replaced with the concept of e-slips wherein the statements are made available to all the subscribers through internet and through their DDOs

E-statements can be down loaded at

State government web site
Directly downloaded from the internet at the following address: 'www.agap.cag.gov.in/SlipsGpf.aspx'

2. IVRS: IVRS facility has been introduced wef 2005, wherein the subscriber can seek information about his GPF account, record any grievances register his mobile no for receiving SMS alerts through telephone no: **040-23231212**.

3. SMS :- PAG's office has also introduced SMS facility to send messages of GPF account related information to all the subscribers who have registered their mobile number with this Office. Information like

Status of GPF Final withdrawal cases – registration, return, finalization and dispatch
TA and PFW sanctions for GPFund

Provisional balances at the credit of the subscribers with updation of latest monthly subscription, refund, other credits and withdrawals

Missing credits and debits in the account of the subscribers
are being sent through SMS alerts.

4 E-mail Facility :- The GPF subscribers can utilize the official mail id pagaagap.gpf@gmail.com through which they can vent their grievances regarding their GPF accounts.

5. Calculation of interest on GPF balances:

Sample Account to show Interest Calculation
Closing balance for the year 2009-10 = Rs. 54524/-

Month of Credit	Month of Deposit	Subscription	Refund	Extra Crs.		With draws	Type	Cumulative Balance
Apr-10	Apr-10	1000						55524
May-10	May-10	1000						56524
Jun-10	Jun-10	1000						57524
Jul-10	Jul-10	1000		452	DA			58976
Aug-10	Aug-10	1000						59976
Sep-10	Sep-10	2000						61976
Oct-10	Oct-10	2000				25000	TA	38976
Nov-10	Nov-10	2000	500	658	DA			42134
Dec-10	Dec-10	2000	500					44634
Jan-11	Jan-11	2000	500					47134
Feb-11	Feb-11	2000	500					49634
Mar-11	Mar-11	2000	500					52134
	Total :	19000	2500	1110		25000		625146

Opening Balance	54524	
Deposits	22610	
Interest	4168	
Total	81302	
Withdrawal	25000	
Closing Balance	56302	

Guidelines for the preparation of GPF Schedules/Presentation of bills by DDOs

The account numbers should be arranged in serial order

The guide letters (i.e. GA, PH, Medl etc.) should invariably be suffixed to the Account Numbers

Reasons for discontinuance of subscriptions should be given (i.e. official "Proceeded on leave", "Transferred to" _____Office-District, "Quit service, died or discontinued".)

Against new names in the schedules indicate whether he is a new subscriber/transferred from _____Office-District et.

The total of the schedule should be struck and written both in figures and words. Pagewise totals should also be furnished.

Month of recovery should be clearly indicated.

Schedules should be prepared neatly, legibly and separately for class IV employees in the form prescribed.

Correct Classification should be recorded on schedules, challans and debit vouchers.

Subscriptions, refunds towards TAs should be separately indicated. Refunds should be supported by installments and the amount of loan outstanding.

Original authorizations should be enclosed to Debit Vouchers of Final Payment Cases.

The challans should contain the details for the amounts remitted thereon or overleaf instead of enclosing a separate sheet.

11 digit code should be recorded in schedules. Telephone number/ Mobile number of the DDO will help contacts to resolve discrepancies.

TA / PFW sanction orders should invariably attached to the debit vouchers.

There should not be any overwriting on the debit vouchers.

Payments on Booster scheme should be made along with GPF Payments.

Classification of Booster Scheme payments should be recorded correctly – Major Head Social Welfare.

Employee ID should be furnished in schedules and debit vouchers.

Pay as on 31st March of the preceding year should be furnished.

Last Updated : 08.02.2017

Visitor Count :

0 1 4 0 8 1 8 1

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STATEMENT OF AIS/GENERAL PROVIDENT FUND ACCOUNTS FOR THE YEAR 2022-2023

Name **RAMA KRISHNA G** GPF A/C No **EDN/81570**
 DOB **01/06/1963** Treasury **ANANTHAPURAMU NEW** Emp Id:**1005408**
 DDO **GOVERNMENTDEGREECOLLEGE**

Total Pages ::1 Rate of interest:7.1%(04/2022-03/2023)

Month	Sub.	Refund	Others	Category	Debit	Type
04/2022	10000					
05/2022	10000					
06/2022	10000					
07/2022	10000					
08/2022	10000		155952	OTHR		
09/2022	11500					
10/2022	11500					
11/2022	11500					
12/2022	11500					
01/2023	11500		264570	OTHR		
02/2023	11500					
03/2023	11500					

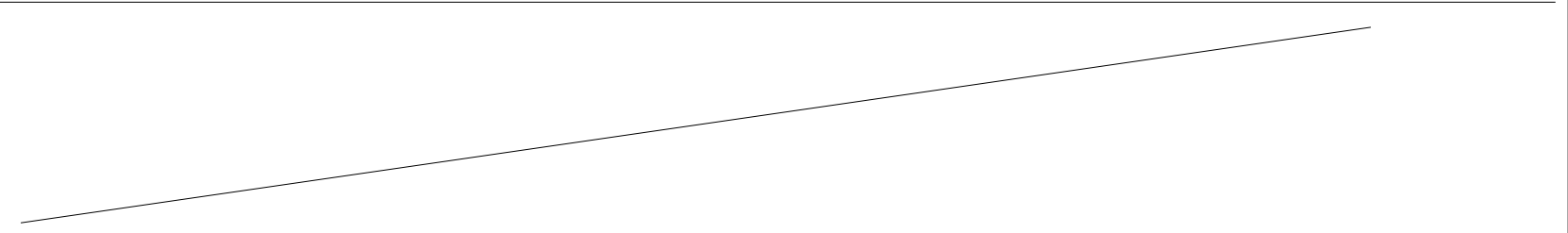
	TOTAL	TAXABLE	NON-TAXABLE	Missing Credits 05/14 11/17
Opening Balance	46,12,782		46,12,782	
Deposits	5,51,022		5,51,022	
Interest	3,44,449		3,44,449	
Withdrawals	NIL	0		
Closing Balance	55,08,253		55,08,253	

*

In words:Rupees **Fifty Five Lakhs Eight Thousand Two Hundred And Fifty Three Only.**

SANCTIONS RECEIVED WITHOUT CORRESPONDING DEBITS

Date	Sanction order Number	DDO	Amount	Category
------	-----------------------	-----	--------	----------



Note:1.As per MoF,CBDD,Notification dated.31.08.2021,Income-tax(25th Amendment)Rules,2021, taxable and non-taxable amounts were shown separately.This is subject to clarification from Government in future.
 2.The Subscriber is requested to satisfy himself/herself as to the correctness of the statement and bring discrepancies, if any, to the notice of this office within 3 months from the date of receipt.
 3.This office hereby declares that the above mentioned information based on the records received in this office is accurate and verified to the best of our knowledge. However these balances are subject to verification at the time of final payment and liable to revision after ab-initio rechecking of the

Sr. AO [FM]

10170051226

Sr.AO[FM]



STATEMENT OF AIS/GENERAL PROVIDENT FUND ACCOUNTS FOR THE YEAR 2022-2023

Notes

1. Minimum Subscription to GPF should be 6% of Basic Pay as per GPF Rules.
2. Furnish date of birth and state whether you have filed the nomination. If the subscriber desires to make any alteration in the nomination already made, a revised nomination may be sent forthwith in accordance with the Rules of the Provident Fund.
3. Subscriber who nominated a person/persons other than a member/members of his/her family, and has subsequently acquired a family, should submit a fresh nomination in favour of a member/members of his/her family.
4. Credit Details: This shows deposits including missing credits relating to previous years(s) adjusted during the year. The month exhibited is the month following the salary month.
5. Debit Details: This lists withdrawals during the year including adjustments of debits relating to previous year(s), if any.
6. Missing Credits/Debits: Missing Credits/ Debits from 2006-07 are listed under this column. While the month for missing credits is the paid month, for debits it is the month in which the withdrawal is sanctioned.
7. Other(s): In this column, the following are included:
 - o DA arrears;
 - o Other type of arrears ordered to be credited to GPF viz., HRA arrears, pay fixation arrears. etc:
 - o Transfer of balance; and
 - o Difference in opening balance, interest etc.
8. Sanctions received without corresponding Debits: - Withdrawal details may be sent to this Office.
9. For the adjustment of missing credits/ if any, ensure sending the following information duly certified by the DDO and countersigned by the Treasury Officer.

Missing Month	Recovered in (month)	Amount	Date of encast	DTO	Sub Account & VR. No.
---------------	----------------------	--------	----------------	-----	-----------------------
10. Ensure that the final withdrawal application forwarded by the DDO is complete in all respects, particularly columns 14 to 17 and that the competent authority countersigned it.
11. If there are no Subscriptions during a year, the subscriber may intimate this Office whether he/she has subscribed to GPF or not during the year.
12. All TAs & PFWs sanctioned in an accounting year i.e., from April to March of any financial year should be verified and taken into account for fresh advances / withdrawals by the DDO to avoid over payments.
13. In some the accounts, it is observed that the consolidated loan of Temporary Advances drawn is being recovered for more than 36 months, which is against GPF Rules. All the DDOs are requested to watch the number of installments in which the amount of loan to be recovered should be within the limits prescribed in the GPF Rules.
14. For all the Temporary Advances where the refunds are not recovered fully, may be justified through DDO.
15. The Emp Id available with this office is exhibited. Discrepancy if any may be informed through Email immediately along with personal Mobile Number.

A.P. GENERAL PROVIDENT FUND. RULES, 1935

- [1] The claim shall be preferred in A.P.T.C. form 40
- [2] Form 40-A shall also be annexed to Form 40 for drawl of G.P.F. temporary or part final Withdrawals.
- [3] Sanction order issued by the competent authority duly quoting the rule and purpose under which the temporary advance/part final with drawl sanctioned.
[Authority: G.O.Ms.No. 42 Finance [Pensions.II]Department dt. 9-01-2003.
- [4] Original latest slip issued by the AG/DTO shall be enclosed to the bill.
[Authority: DTA Memo.No. E2/14255/2001 dt. 1-4-2004]
- [5] Calculation sheet for arriving the balance at the credit of the subscriber shall be enclosed to the bill.
- [6] Appendix-I is required to be enclosed to the bill for drawl of temporary advance
- [7] Appendix-O- is required to be enclosed to the bill for drawl of part final withdrawal.
- [8] Final withdrawal authorizations issued by the AG/DTO should be enclosed to the bill by the DDO in original and also not to accept the bill without original authorization from the AG/DTO as the case may be.
- [9] The class IV GPF, CSS payment bills shall be retained at the Dist Treasury, after payment where as the regular GPF bills shall be sent to AG AP Hyderabad along with monthly Account.
- [10] The fact of withdrawal of G.P.F. should be recorded on the back side of the original G.P.F. slip duly attested by the STO concerned.
[Authority : DTA Memo.No. E2/14255/2001 dt. 01-04-2004]

Eligibility for subscription:

- [1] Compulsory to all Regular Government employees on completion of one Year service.
- [2] Last Grade Servants who completed 5 years of service or whose date of Retirement is at least 10 years a head.
- [3] The recovery of subscription shall commence only after the account number is assigned.
- [4] If the subscription is recovered without allotment of GPF account number, it will be credited to suspense amount and may lead to missing credits.

Rate of Subscription & Interest

- [1] 6 % on basic pay to the Regular employees if insured with APGLI/LIC/PLI.
If not 12% on basic pay
- [2] 4% on basic pay to the Class -IV employees
- [3] Present rate of interest is 9% p.a. w.e.f. 1-4-2002 and onwards
[Authority: G.O.Ms.No. 703 Finance [Pension.II] Dept. dt. 19-7-2002.]
- [4] The rate of interest is 8% p.a. w.e.f. 01-4-04 onwards
[G.O.Ms.No. 625 Fin.(Pension.II)Dept.dt.2-9-2004]
- [4] Maximum amount subscribed to GPF shall not exceed one's basic pay after allowing sufficient amount for subsistence.

Other conditions:

- [1] The subscription may be enhanced twice and reduced once in a financial Year: but enhancement should not be made during the last 4 months of the Financial years, to avoid income tax **[Authority: Govt. Cir. Memo. No.23374/ 47/GPF/ Pen.II/95 dt. 11-8-1995].**
- [2] Subscription should be made during all period of duty including foreign Service, leave salary, except suspension period and during last 4 months of his service.
- [3] The subscriber may elect not subscribe during the leave which does not Carry the leave salary.

NOTE : The DDO should invariably note the Chargeable [Service] MajorHead of the respective department to avoid misclassification

SANCTION OF TEMPORARY ADVANCE [TO BE REPAID [RULE 14]

- [1] Temporary advance should not exceed 3 months pay or half of the balance at the credit of subscriber
[Authority: Rule 14[1]]
- [2] Temporary advance shall not be granted in excess of 3 months pay (or) half of the balance except for special reasons to be recorded in writing.
- [3] Temporary Advance shall be sanctioned to meet expenses in connection with prolonged illness
[Authority: Rule 14 (i) [a](i)
- [4] Temporary advance shall be sanctioned to meet for overseas passage for reasons of health or Education.
Authority: Rule 14 (i) [a] [ii]
- [5] To meet cost of higher education beyond high school stage- outside India for Academic, technical professional or vocational courses. **[Authority: Rule 14(i) [a] [ii] [a]**

- [6] To pay obligatory expenses in connection with marriage or other ceremonies
Authority: Rule 14 (i) [a] [iii]
- [7] To meet the cost of legal proceedings instituted by the subscriber[
Authority: Rule 14(i) [a][iv]
- [8] To meet the cost of his defence where the subscriber is prosecuted by the Govt. or the subscriber engages a legal practitioner [**Authority: Rule 14 (i) [a][v]**
- [9] To meet the cost of building or acquiring a house including site, repairs, & repaying of outstaying loan taken for this purpose. [**Authority: Rule 14(i)[a][vi]& [vii] & [viii]**
- [10]To meet the cost acquiring a farm land or business premises within 6 months of date of retirement. **[Authority: Rule 14(i) [a][ix]**
- [11]To meet the cost of purchasing a motor car
[Authority: Rule 14(i) [a] [x]

RECOVERY OF ADVANCE :

- [a] Recovery shall be completed within 36 months from the date of sanction.
[Authority: Rule 15(i)
- [b] Not to effect recovery during the period of drawl of subsistence grant drawn by the subscriber, on leave without leave salary or leave salary equal to or less than half pay at the request of the subscriber.
[Authority: Rule 15[2]]
- [c] Recovery shall not be made during the last four months of service of subscriber.

OTHER CONDITIONS:

- [a] No advance should be sanctioned during the last four months of service
[Authority: Rule 14-1]
- [b] Normally no second temporary advance should be sanctioned until the repayment of the last installment of any previous advance **[Authority: Rule 14[1][c]**
- [c] But in exceptional circumstances to be recorded in writing, 2nd temporary advance may sanction while previous advance is pending **[Authority: Rule 14[c]**
- [d] The validity of the sanction order for drawl of temporary advance is 3 months from the date of sanction
[Authority: Note 3 under Art. 50 of A P Financial Code Volume-I]
- [e] Temporary Advance and Part final withdrawal for the same purpose should not be sanctioned.

PART FINAL WITHDRWLS

[I] EDUCATION PURPOSE beyond high school education within India or outside the India [Rule 15-A (i) [a] and 15[B]

- [A] The subscriber should complete 20 years of service or less than 10 years left over service for retirement.
- [B] 3 months pay or half of balance whichever is less and relaxed upto 10 months pay
- [C] Not more than 2 with drawls in a financial year with a gap of 6 months between one and another.
- [D] Only one part final withdrawal for the same purpose. Different sons/daughters shall not be treated as the same purpose.

[II] BETHROTHAL/MARRIAGE OF SUBSCRIBER OR FAMILY MEMBERS Rule 15-A[I][b] and 15-D[I] and ii

- [A] The subscriber should complete 20 years of service or less than 10 years left over service for retirement.
- [B] For daughters and female relations, 6 months pay or half of the balance whichever is less and relaxed up to 10 months pay subject to half of the balance
- [C] For dependent son, 3 months pay or half of the balance whichever is less and relaxed up to 6 months pay of half of the balance whichever is less.

[III] MEDICAL GROUNDS:[Rule 15A(i) [c] and 15[c]

- [A] The subscriber should complete 20 years of service or less than 10 years left over service for retirement.
- [B] 6 months pay or half of the balance which ever less and relaxed up to $\frac{3}{4}$ th balance
- [C] Only one part final withdrawal is allowed for the same purpose and illness of different Persons/ occasions will not be treated as the same.

[IV] HOUSE BUILDING PURPOSE: Rule 15A[2] and 15-E

- [A] The subscriber should complete 15 years of service or less than 10 years left over service for retirement.
- [B] $\frac{3}{4}$ th balance or actual cost or subject to limitation of H.B.A. rules as per G.O.Ms.No. 264 F&P dated 17-6-94.

**[V] FOR PURCHASE OF HOUSE SITE OR REPAYING OF OUTSTANDING LOAN
[Rule 15A[2]b and 15 F]**

[A] The subscriber should complete 15 years of service or less than 10 years left over service or retirement.

[B] $\frac{1}{4}$ th of the amount at credit (or) actual cost which ever is less.

CONVERSION OF TEMPORARY ADVANCE TO PARTFINAL [Rule 15-J]

As per Rule 15-J, a temporary advance can be converted into part final withdrawal subject to the fulfillment of conditions of the same purpose.

**SANCTIONING AUTHORITY[G.O.Ms.No. 42 Finance [Pen.II] Dept.
dt. 29-1-2003.**

[1] In case of all N.G.Os including LGS- Gazetted Drawing Officers is empowered to sanction both temporary advance and part final withdrawal.

[2] In case of Non-Gazetted Drawing Officer, the next superior Gazetted Officer shall be Authorized to all the employees including Non-Gazetted Drawing Officer for sanction of both temporary advance and part final withdrawal.

[3] If there are other Gazetted Officer in the same office including Drawing Officer, the Head of the Office is empowered to DDO and other Gazetted Officers, for sanction of both temporary advance and part final withdrawal.

Authority: [G.O.Ms.No. 42 Finance [Pen.II] Dept. dt. 29-1-2003.

[4] The GPF Final withdrawal application may be forwarded to the AG,AP,Hyderabad by the GPF Sanctioning Authority.

FINAL WITHDRAWAL

[1] The amount at the credit of the subscriber shall become payable when he retires/quits the service or death

[2] (a) In case of dismissal, removal or Compulsory retirement, the final withdrawal shall not be rejected if an appeal is pending

[G.O.Ms.No. 99 dt. 19-6-92]

(b) If the individual re-employed , the entire amount along with Interest shall be paid in cash or security or recovered in instalments from the salary [Rule 28, 29]

[3] The validity of GPF Final withdrawal authorization issued by the AG/ DTO is valid for 3 months from the date of sanction.

BOOSTER SCHEME [SOCIAL SECURITY CUM PROVIDENT FUND] [RULE 30 A]

[G.O.Ms.No. 42 F&P[Pen. II] Dept. dt. 29-1-2003]

If a subscriber died while in service, the nominee shall be paid Rs.20,000/- under Booster Scheme authorized by the AG/DTO as the case may be provided that the subscriber shall maintain the balances at his credit for last 36 months before his death.

[a] Gazetted	Rs. 8,000/-
[b] NGO	Rs. 6,000/-
[c] LGS	Rs. 2,000/-

The subscriber has put in at least five years of service at the time of his death.

LIST OF FAMILY MEMBERS FOR NOMINATION PURPOSE:

- [a] Wife or husband
- [b] parents
- [c] children d] minor brothers
- [e] unmarried sisters
- [f] Widow of deceased son and his children
- [g] Where no parent is alive a parental grand parent
- [h] An adopted child.

GENERAL PROVIDENT FUND (G.P.F.)

G.P.F.- Not to sanction for the purpose of payment of Insurance Premium:

According sanction for financing the premia on Insurance policies from G.P.F. Was withdrawn in G.O.Ms.No. 513 Finance (Pen.I) Dept. dt. 27-11-1962 and reiterated not to accord any sanctions for payment of insurance premia out of G.P.F. accumulations as per Cir Memo. No. 3109/477/A/Pen.II/2003-04 dt. 31-3-2004 of Finance (Pensions.II) Dept.

PAYMENTS UNDER GPF CSS AMOUNTS

As and when the Government releases the Dearness Allowance to the State Government employees, the arrears relating to certain period shall be ordered to be adjusted to the G.P.F. Accounts of employees. In respect of employees who are not having regular G.P.F. Accounts, the arrears due to them shall be credited to the G.P.F. CSS Account under the Head of Account 8009-01-101-03 from the regular departmental head of account at first instance. Later the entire amount credited under the above head of account along with interest shall be adjusted by way of transfer as and when the employees are assigned the G.P.F. Account Number to the regular G.P.F. or Class IV G.P.F. as the case may be. Except that, NO cash

payment shall be made from G.P.F. CSS Account to the serving employees. Cash payments shall be made to the retired persons and in death cases only. For this purpose a register should be maintained at the treasury concerned in the following proforma duly noting the required information. While making payment/adjustment the amount and other information shall be reconciled with the existing information then only the process will be completed.

PROCEDURE FOR MAINTENANCE OF CLASS-IV GPF ACCOUNTS

[Cir. Memo. No. 29404/100/GPF/Pen.II/94 dt. 9-10-95 of Finance & Plg.[FW.Pen.II]Dept]

- 1] All Last Grade Employees after completion of 5 years continuous service and whose date of retirement is at least 10 years a head, shall be eligible to subscribe to the Fund Compulsorily at 4% of their pay, who are not having regular G.P.F. account with Accountant General, A.P. Hyderabad.
- 2] A nine digit code number is assigned to each subscriber, first 2 digits consist of District Code, Second 3 digits consist of Departmental code and last four digits consist the individual code number.
- 3] All the subscribers should submit the nomination forms as required under rule 7 of GPF (AP) Rules in triplicate along with the application form.
- 4] Separate schedules in triplicate for deduction of G.P.F. of Last Grade Employees Shall be enclosed to the pay bill.
- 5] (a) When a last grade employee under this scheme is transferred from one office within the same district, the G.P.F. Account Number will not change.
(b) If the transfer of the employee from one District to another, the G.P.F. Account Number shall undergo a change. The Head of the Office shall forward the G.P.F. Ledger Account of Subscriber along with the original nomination to the new Head of Office. The new DTO shall allot the new account number and intimate the same to the previous Head of the Office.
- 6] Every DDO should enclose a copy of the individual ledger sheet maintained by them after posting the interest calculated in respect of each subscriber, to the Pay Bill for the month of March payable in April (without taking into account) of the subscription for the month of March but taking into account the advances if any drawn during the month of March also. They Pay Bills for the month of March should not be passed by Treasury without the copy of the individual ledger sheet enclosed, if the bill contains salary of the Last Grade Servants whose G.P.F. account is maintainable by the Treasury.

Staff Pay Slip Showing the GPF Deduction



Government of Andhra Pradesh

Salary Slip for the Month: May 2023 (01/05/2023 - 31/05/2023)

CFMS ID	14248724	HRMS ID	1005408
NAME	RAMA KRISHNA GOLLA	DESIGNATION	Principal
HOA	2202031030007010011NVN	SCALE	G-XXII (144200-218200)
Pay Period	01/05/2023 to 31/05/2023	Paid Days	31
BILL NUMBER	638775		
EARNINGS		DEDUCTIONS	
Basic Pay	188200	GPF Subscription	11500
Special Pay	2000	APGLI Subscription	1550
Dearness Allowances	58342	GIS Ins Fund	120
House Rent Allowance	16938	Professional Tax	200
		INCOME TAX	50000
		EHF SUBSCRIPTION	300
GROSS	265480	DEDUCTIONS	63670
		NET	201810