

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No 26968 /F dated 06/10/2020
FIN-TRY-MEET-0001-2017(PT-2)

OFFICE MEMORANDUM

Sub: Disbursement and Accounting of GPF final Payments in a single Nodal Treasury.

Final payment authorities relating to the General Provident Fund (GPF) / Teachers' Provident Fund (TPF) subscribers are issued at the time of their death, resignation or retirement by the respective Accounting Authorities, namely:- Accountant General (A & E) Odisha/ Controller of Accounts, Odisha. As per extant provisions and practice, Final GPF/TPF are issued in favour of the DDOs for drawal and disbursement to the retired Government Servants or legal heirs of the deceased. DDO has to generate a bill from IFMS system and submit the same to the treasury. Instances have come to notice of the Government, where the Final GPF/TPF Authorities are either returned for revalidation or for change in designation of the DDO to the Accounting Authorities. This has led to court cases with claim of interest for considerable delay in drawal and disbursement. These sorts of situations not only add to unproductive work in the Offices of all the Stakeholders but also put the retired Government servants or legal heirs into embarrassment.

In case of payment of pension and other retirement benefits, the authorities are directly issued to the treasuries with copy to the Pension Sanctioning Authority, where the Treasury Officer himself/herself acts as the Drawing and Disbursing Officer. It is now felt that the same principle can also be adopted for GPF final payments, even though pension is disbursed from the Consolidated Fund of the State, GPF involves the Public Account.

In view of above, to streamline the disbursement and accounting process of GPF Final Payments, the following revised procedure is laid down:

- State Pension Treasury will work as the nodal treasury for drawal and disbursement of all final payment cases.
- All GPF/TPF Final Payment authorities will be issued in favour of the State Pension Treasury (SPT) like pension authorities and a copy may be endorsed to the DDO of the establishment from which the employee retired for information only.
- Personal appearance of the payee may not be required, since the disbursement is to be made to the bank account of the payee, but not to the physical person.
- Based on GPF Account Number, the nodal treasury may retrieve bank details of salary account or provisional pension account of the retired Government Servant.
- Data capture of bank details may be avoided at treasury level to avoid possible errors.
- In case of deceased Government Servant, DDO forwards the Final Payment application along with the legal heir certificate. Pension Issuing Authorities (AG (A&E), Odisha/Controller of Accounts, Odisha) authorizes payment on share basis in favour of the eligible legal heirs. In such case, the bank account details of the family members would not be available in IFMS/HRMS. Nodal treasury may seek the Bank Details of the nominees from the Head of Office/DDO who had processed the Final Payment application. The Head of Office/ DDO shall collect and furnish the bank details, in authentic electronic mode along with photocopy of the cancelled cheque or first page of the passbook for the purpose of authentication.
- Drawal and disbursement of GPF final withdrawals may be made by the nodal treasury and the digitally signed vouchers may be submitted to Accountant General's office.
- Electronic data of paid voucher consisting information such as; Voucher number, Voucher Date, Amount, GPF Account Number and Authority No. , UTR Number and Date of Payment may be furnished from SPT to the Accounting Authorities for necessary seamless updation in their database.

- When online GPF final payment application will be introduced, DDOs may furnish the bank details and Mobile No. of the retired Government Servant in the final withdrawal application. In such case, Accounting Authorities can include the same in the Authority letter, which can be cross verified by the treasury at the time of passing pay order.
- Without generating individual authority letter for each GPF/TPF subscriber Accounting Authorities can issue one single authority with consolidated list to the nodal treasury, which would facilitate single bill with multiple beneficiaries at treasury end. This will help in timely release of payment to the subscribers.
- There are instances of forwarding GPF final withdrawal application to AG/COA office after several years of retirement. Head of Office and Pension Sanctioning Authorities are directed to ensure that the Final GPF/TPF payment applications are processed and sent to the Accounting Authorities at least one month before the retirement. Under no case the Final Pension and Gratuity will be submitted to the Accounting Authorities without the application for the Final Payment application for GPF/TPF, as the delay in processing of Final Authorities add to the interest liability of the State and causes inconvenience and difficulty for the retired employee. Henceforth, responsibility will be fixed on the authority/ies responsible for such delay and the additional interest paid due to such delay will be recovered from the erring Officer/Official.
- In case of authorities already issued to DDOs and in the mean time the designation of DDO has been changed, the DDOs may submit the bill to treasuries along with the office order regarding change in designation or delegation of power to new officer. The treasuries are instructed to accept and honor the bill without returning to AG office for issue of revised authority.
- Director of Treasuries and Inspection, Odisha will prepare an instruction manual along with the roles, responsibility and manpower to be engaged for implementation of the aforesaid process for drawal

of Final GPF through the State Pension Treasury and submit to this Department within two weeks for approval.

In view of the aforesaid instructions, the relevant provisions in Treasury Code, Odisha GPF Rule, TPF Rule and other codes and instructions are deemed to be amended. Steps are being taken for subsequent formal amendments shortly.

Johok
6/10/2020
Principal Secretary to Government

Memo No. 26969 /F., dtd. 06 | 10 | 2020

Copy forwarded to the Private Secretary to Secretary to Governor, Odisha for kind information of Secretary to Governor, Odisha

S.P. Pradhan
6/10/2020
Under Secretary to Government.

Memo No. 26970 /F., dtd. 06 | 10 | 2020

Copy forwarded to the Private Secretary to Chief Minister, Odisha/Minister Finance & Excise for kind information of Hon'ble Chief Minister /Minister Finance & Excise.

S.P. Pradhan
6/10/2020
Under Secretary to Government.

Memo No. 26971 /F., dtd. 06 | 10 | 2020

Copy forwarded to the Private Secretary to Chief Secretary/DC-cum-Additional Chief Secretary / APC-cum- Additional Chief Secretary/Principal Secretary, Finance Department for kind information of Chief Secretary/DC-cum-Additional Chief Secretary/APC-cum- Additional Chief Secretary /Principal Secretary, Finance Department.

S.P. Pradhan
6/10/2020
Under Secretary to Government

Memo No. 26972 /F., dtd. 06 | 10 | 2020

Copy forwarded to the Secretary, OLA, Bhubaneswar / All Departments of Government / All Heads of Departments / All Revenue Divisional Commissioners /All Collectors & District Magistrate/ All District and Session Judges for kind information

S.P. Pradhan
6/10/2020
Under Secretary to Government

Memo No. 26973 /F., dtd. 06 | 10 | 2020

Copy forwarded to the Principal Accountant General (A&E) Odisha, Bhubaneswar /DAG, Odisha, Puri /Director General, Gopabandhu Academy of Administration, Bhubaneswar / Director, Madhusudan Das Regional Academy of Financial Management, Bhubaneswar/ Principal, Secretariat Training Institute, Bhubaneswar/ Principal, Odisha Shorthand & Typewriting Institute, Bhubaneswar for information and necessary action.

S.P. Pradhan
6/10/2020
Under Secretary to Government

Memo No. 26974 /F., dtd. 06/10/2020

Copy forwarded to Director of Treasuries and Inspection, Odisha, Bhubaneswar /Controller of Accounts, Odisha, Bhubaneswar/ All District Treasury Officers / Sub-Treasuries / Special Treasuries for information and necessary action.

S.P. Khan
6/10/2020
Under Secretary to Government.

Memo No. 26975 /F., dtd. 06/10/2020

Copy forwarded to the Director, Printing, Stationery and Publication, Odisha, Cuttack (deputydirectorpp@rediffmail.com) for information and necessary action with a request to publish the order in the Odisha Gazette and supply 20 copies to the Finance Department.

S.P. Khan
6/10/2020
Under Secretary to Government

Memo No. 26976 /F., dtd. 06/10/2020

Copy forwarded to all Officers of Finance Department /All Branches of Finance Department / Director Local Fund Audit, Finance Department for information and necessary action.

S.P. Khan
6/10/2020
Under Secretary to Government.

Memo No. 26977 /F., dtd. 06/10/2020

Copy forwarded to CS-III Branch of Finance Department for information and necessary action.

S.P. Khan
6/10/2020
Under Secretary to Government.

Memo No. 26978 /F., dtd. 06/10/2020

Copy forwarded to the Head, Portal Group, Secretariat, Odisha, for information and necessary action. It is requested to hoist this Memorandum in the website (www.odisha.gov.in/finance/index.htm) of Finance Department for general information.

S.P. Khan
6/10/2020
Under Secretary to Government.