

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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**No. 10987/F.,**  
FIN-TRY-MEET-0001-2017(PT-II)

**Dt. 07.04.2021**

**OFFICE MEMORANDUM**

**Sub: Submission of request for withdrawal of final GPF/TPF amount by the retiring/retired State Government employees and procedure for revalidation of final GPF /TPF authorities**

The disbursement of Final General Provident Fund (GPF) and Teacher Provident Fund (TPF) amount to the retired State Government/ Aided and Taken over Educational Institutions employees is being guided as per Odisha General Provident Fund rule and Odisha Aided Educational Institutions Employees Provident Fund Rules 1983. To facilitate faster and timely disbursement of the Final Provident Fund to the retired Government Servants/ legal heirs of the deceased Government employees, the State Government vide Finance Department O.M. No.29598/F, dated 06.11.2020 have centralized disbursement of the same by the State Pension Treasury (Nodal Treasury) for the entire State with effect from 1<sup>st</sup> November, 2020 against the digitally signed electronic authorities issued by the O/o Principal Accountant General (A&E), Odisha and Controller of Accounts, Odisha.

Accordingly, the Drawing and Disbursing Officers (DDOs) of the State Pension Treasury (SPT) prepare the bills online in IFMS, make electronic disbursement to the Bank Accounts of the beneficiaries and submit electronic voucher and accounts to the O/o Principal Accountant General (A& E) Odisha.

In the meantime, following major issues have been identified by the O/o Principal Accountant General (A&E), Odisha:

1. Delayed drawal/ non drawal of final GPF/TPF amount by the concerned DDOs within the validity period of the Authorities issued by Principal Accountant General (A&E), Odisha and Controller of Accounts, Odisha prior to the decision taken by State Government for migration to centralized disbursement through SPT, leading to unnecessary harassment, increase in grievances and financial liability on the State exchequer.

2. Submission of re-validation request by the DDOs and Treasuries to concerned GPF Issuing Authorities (A.G and Controller of Accounts) violating proper procedure and without proper checking of disbursement status leading to possibility of double drawal against the Authorities.
3. Drawal of GPF authority after expiry of validity period of six months.
4. Difficulties in fetching Bank Account details of some beneficiaries from IFMS at the time of disbursement by SPT due to absence of the same in the digitally signed final GPF/TPF Electronic Authorities issued by Accountant General (A & E) /Controller of Accounts.
5. Possibility of drawal by the DDO of the retiring Government employee under Sub-Rule 4 of Rule 15 of Odisha GPF Rule after sending the final GPF proposal to AG for issue of Final GPF authority thereby leading to excess authorization and drawal by SPT.
6. Continuation of manual authorities by Accountant General (A &E) in favour of the DDOs for residual balances of GPF even after implementation of centralized disbursement through State Pension Treasury, which assents to a dual system of disbursal process.

To overcome the above difficulties and for complete centralization of disbursement of final GPF/TPF amount to the retired State Government employees/ Legal heirs of the deceased State Government employees at the level of State Pension Treasury, the State Government have decided for some procedural changes for the disbursement of the pending final GPF/TPF authorities issued prior to 1<sup>st</sup> November, 2020 in case of Accountant General (A & E) and 22<sup>nd</sup> January, 2021 in case of Controller of Accounts, re-validation of final GPF/TPF Authorities pending with the Accountant General (A & E) / Controller of Accounts, submission of Final GPF/ TPF application by the Drawing and Disbursing Officer (DDO) for issue of Final GPF/TPF Authorities by Accountant General (A & E) / Controller of Accounts and issue of authority for GPF residual balance by the Accountant General (A & E) .

The details are as follows:

- A. **Authority of Residual Balances and Revalidation of all Final GPF/TPF Authorities pending at the level of DDO and Treasuries after expiry of the validity period (6 months):**

The DDOs will return all final GPF/TPF Authorities, which are pending with them after validity period to the issuing authority i.e., A.G (A&E)/CoA for revalidation.

The request letter for re-validation shall be supported with non-drawal certificate by the DDOs on the body of the Authority along with the Bank details like Bank Account Number, IFSC, MICR of the Bank Branch and Mobile number of the retired Government employee/Legal heirs of the deceased Government employee to whom payment is authorized.

Copy of the request letter for revalidation should be forwarded to the State Pension Treasury by the DDOs providing the details of the bank account of the beneficiaries.

The Treasury Officer will simply return the invalid Authorities to AG/CoA with a non-payment certificate on the body of the authority.

After receipt of revalidation request from the DDO, after due verification, the AG/CoA will issue another digitally signed Authority in favour of the State Pension Treasury. The re-validated final GPF/TPF Authority will contain the Bank Account details of the beneficiary, as provided by the DDO, to speed up the process of disbursement by State Pension Treasury.

From the date of effect of this memorandum, no authority will be issued by the Accountant General/Controller of Accounts in favour of the initiating DDOs. All revalidated as well as authorities for residual GPF/TPF balances, shall be issued in favour of "The Treasury Officer, State Pension Treasury" to ensure complete centralized drawal and disbursement. An SMS alert will be sent to the retired Government employee and SPT for information. In case of difficulty in uploading such authorities in IFMS, the digitally signed authorities may be forwarded to the SPT from a designated mail of the issuing authority i.e. [bofm.od@nic.in](mailto:bofm.od@nic.in) / [coaorissa@rediffmail.com](mailto:coaorissa@rediffmail.com) / to the designated mail of SPT i.e. [state.pension@orissatreasury.gov.in](mailto:state.pension@orissatreasury.gov.in). Any change of designated mail of the GPF/TPF issuing authorities shall be duly communicated to the State Pension Treasury.

The retired Government employee can download his/her personal copy from the portal of Accountant General (A & E), Odisha and Controller of Accounts by using his/ her GPF/TPF Number. The DDO of the retired Government employee can only view the details of the authority like Authority No, GPF No., Series and Amount etc. To avoid any irregular bill preparation and submission by the DDO, the provision for downloading of the Final Provident Fund authority in IFMS in the DDO interface has not been provided for the time being, which is subject to reconsideration. Once payment is completed by SPT, the status of the authority will be updated on real time basis for the DDO in IFMS.

The DDOs are required to complete the drawal and disbursement of the valid authorities pending with them as on the date of this memorandum. Treasuries are required to furnish a list of undisbursed authorities as per their record, to the Directorate of Treasuries & Inspection for necessary follow up with concerned authorities to finish the DDO level pendency as a one-time measure.

**B. Submission of Applications by the Drawing and Disbursing Officer (DDO) for issue of Final GPF/TPF Authorities to Accountant General (A & E) / Controller of Accounts.**

In the existing process, Form O.T.C. 80-A (for Gazetted Officers)/ Form O.T.C. 80-B (for Non-Gazetted Officer)/ Form O.T.C. 80-C (For Nominee/ any other claimant) are being used by the Retiring/Retired State Government employees / Nominee-Legal heir of the deceased State Government employees for final payment of balances in their GPF/TPF Accounts. Those Applications are forwarded to concerned Issuing Authorities after due verification by the concerned Head of Offices.

In order to accelerate the process of disbursement of final GPF/TPF balances to the beneficiaries, henceforth, all Head of Offices shall mandatorily mention the DDO code, the Bank Account details like Bank Account Number, IFS Code, MICR of the Bank Branch and Mobile number of the beneficiaries and other documents at the time of forwarding the Applications in Form O.T.C. 80-A/B/C to Accountant General/ Controller of Accounts.

Copy of form OTC-80-A/B/C along with the details of the beneficiaries' bank accounts may be forwarded to the SPT by the DDOs.

Accountant General/ Controller of Accounts will issue digitally signed Final Provident Fund Authority, containing the Bank Account details and Contact number of the beneficiary, DDO code of the Head of Office from which the application was originally initiated in favour of Treasury Officer, State Pension Treasury.

On receipt of digitally signed PF Authority from AG, the SPT would link up the same with the beneficiaries' bank account details forwarded by the DDO for making payment.

**C. Possibility of advance GPF/TPF drawal by the DDO of the retiring Government employee under Sub-Rule 4 of Rule 15 of Odisha GPF Rule after sending the final GPF proposal:**

**Error! Filename not specified.** In case, the DDO of the retiring Government employee due to some proved urgent requirement of the retiring employee is obliged to sanction and draw part final GPF amount under Sub-Rule 4 of Rule 15 of Odisha GPF Rule, after submission of the final GPF Application to the O/o Principal Accountant General (A&E),

Odisha/ Controller of Accounts should immediately obtain prior approval of the GPF Issuing Authorities through mail ([bofm.od@nic.in](mailto:bofm.od@nic.in) /[coaorissa@rediffmail.com/](mailto:coaorissa@rediffmail.com)) under intimation to State Pension Treasury ([state.pension@orissatreasury.gov.in](mailto:state.pension@orissatreasury.gov.in)). The GPF Issuing Authorities should intimate the fact of approval to the Treasury officer, State Pension Treasury through the designated mail. The final authority will be issued only after confirmation of part final withdrawal by the DDO.

The procedural changes shall be effective from the date of issue of this Memorandum.

By order of the Governor

Sd/-

**(A.K.K. Meena)**

**Principal Secretary to Government**