

FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 17666—G. P. F.-2/88-F.

The 27th April 1989

Subject—Guidelines for maintenance of G.P.F. Ledger and Pass Book.

The undersigned is directed to say that various instructions have been issued in connection with maintenance of G.P.F. Ledger and Pass Book for Government employees since its introduction with effect from the 1st April 1987. In order to facilitate smooth maintenance of these records the instructions appended to it shall be followed scrupulously.

B. PALAI

Joint Secretary to Government

GUIDELINES FOR MAINTENANCE OF G. P. F. LEDGER/PASS BOOK

1. Each Page of the G. P. F. ledger and Pass Book shall contain accounts for one financial year
2. (a) Name of the subscriber, his/her designation, G. P. F. Account No., Year of Account and Opening Balance shall be mentioned in the space provided for the purpose in each page of the ledger.
(b) The amount of other credits to the G. P. F. accounts of the subscriber shall be entered along with the amount of refund in Column-3 of the Ledger like the entries made in Column-3 of Pass Book.
3. Account No., year of Account and Opening Balance shall be mentioned in the space provided for the purpose in each page of the Pass Book.
4. (a) Closing Balance for the financial year 1986-87 as per the Account Statement furnished by the A.-G. Orissa shall be treated as Opening Balance for the financial year 1987-88 and mentioned in the space provided for the purpose in the page containing the Accounts for the financial year 1987-88. In case it is noticed that the closing balance mentioned in the Accounts Statement furnished by the A.-G. Orissa for the financial year 1986-87 is not correct, no change in the figure shall be effected until the required correction is intimated by the A.-G. Orissa.
(b) The Closing Balance in the G. P. F. Ledger and Pass Book for the financial year 1987-88 and onwards shall be taken as Opening Balance of the next financial year.

In case of correction of the amount of balance of any particular year on account of omission or additions in respect of an account relating to a financial year prior to 1987-88 as intimated by the A.-G. Orissa may be accepted after clarification from the A.-G. Orissa is received.

5. The monthly subscription/refund of advance to G. P. F. shall be entered in Cols. 2 & 3 respectively of the Ledger and Pass Book against the month succeeding the month to which the usual monthly salary and subscription/refund to G. P. F. are related.
6. The arrear subscription/refund/deposits to G. P. F. in respect of arrear salaries shall be entered in Col. 3 of the Ledger and Pass Book against the month in which the concerned bill is encashed. Apart from the amount of refunds, the amount of other credits shall also be entered in column 3 of the Ledger and Pass Book.
7. The Number and Date of Bill/T. V./Treasury Challan in respect of the entries in Cols. 2 & 3 of the Ledger and the Pass Book shall be entered in Col. 7 of the Ledger and Col. 6 of the Pass Book.
8. The month of March appearing at the beginning of the financial year in Col. 1 shall be struck off and it shall be written below the month of February every year in the G. P. F. Ledger and Pass Book.
9. The amount of advance/part final withdrawal from G. P. F. shall be entered in Cols. 5 & 6 respectively against the month in which it is drawn and the concerned Bill Number/T. V. No. with Dates shall be entered below the amount in Cols. 5 & 6 as the case may be in the G. P. F. Ledger. Corresponding entries shall be made in Cols. 4 & 5 of the G. P. F. Pass Book.
10. The progressive balance shall be worked out taking into account the amount in Col. 4 as plus figures and the amount in Cols. 5 & 6 as minus figure and the result shall be entered in Col. 8 of G. P. F. Ledger.
11. The progressive balance shall be worked out taking into account the amount in Cols. 2 & 3 as plus figure (s) and Cols. 4 & 5 as minus figure (s) and the result shall be entered in Col. 7 of Part I of the Pass Book.
12. The entries shall be authenticated by the concerned D. D. O. with his dated signature and seal in Col. 9 of the G. P. F. Ledger and Col. 8 of the G. P. F. Pass Book.
13. The financial year of account shall be entered in Col. 1 of Part II of the Ledger and of the Pass Book.
14. The total of the progressive figures appearing in Col. 8 of the Part I of the Ledger and Col. 7 of part-I of the Pass Book shall be entered in Col. 2 of Part II of the Ledger and Pass Book.
15. The figure entered in Col. 2 of Part II shall be divided by 12 where the account continues for the whole financial year and the result shall be entered in Col. 3 of Part II of the Ledger and Pass Book.
16. The amount of interest at the prescribed rate shall be worked out on the amount appearing in Col. 3 of Part II and the result alongwith the prescribed rate of interest shall be entered in Col. 4 of part II of the Ledger and Pass Book.
17. The last Progressive figure at the end of the year appearing in Col. 8 of the Ledger and Col. 7 of the Pass Book against the month of March shall be treated as the amount of deposit of the subscriber for the concerned financial year and such amount plus the amount of interest appearing in Col. 4 of Part II shall be entered in Col. 5 of Part II which shall be held as closing balance of the same financial year and the balance of the next year.

18. The D. D. O. shall give his dated signature and seal below Part II of the G. P. F. Ledger and Pass Book in order to authenticate the entries therein. Where the *pro forma* of Part II is not printed in the G. P. F. Ledger a typed copy of the following *pro forma* shall be attached to the relevant page of the G. P. F. Ledger containing the account for the concerned financial year and necessary entries shall be made therein to determine the balance at the close of the financial year.

PART II

Year	Total of monthly balances (Col. 8 of Part I)	Average monthly balance basing on the figures in Col. 2	Interest @ accrued on the amount in Col. 3	Balance as on 31st March of the year (Col. 8 against the month of March of Part I) - the amount of interest appearing in Col. 4 of Part II)
1	2	3	4	5

Dated Signature of D. D. O. with seal

19. If a subscriber quits service during the course of a financial year, the total of progressive figures in Col. 8 of the Ledger and Col. 7 of the Pass Book till the date of his quitting service shall be divided by the number of months up to the month preceding the month of quitting service. The amount of interest in the accumulation shall be calculated proportionately.

20. In case where there is no addition to the accumulation in the account due to stoppage/discontinuance of subscription/refund or there is no other deposit or there is no outgo from the account, the figure in Col. 8 of the Ledger and Col. 7 of the Pass Book for the previous month shall be repeated in subsequent months until addition to or deduction from the accumulation in the account.

21. (a) In case of transfer of the Government servant (subscriber) from one station to another the balance at the credit on the date of transfer shall be worked out and noted in the Ledger as well as in the Pass Book with the dated signature and seal of the D. D. O.

(b) The G. P. F. Account number of the subscriber and the amount of balance at his/her credit on the date of transfer on the basis of the Ledger and Pass Book shall be mentioned in the L. P. C. If there was any period during which no subscription/refund has been realised from the subscriber. The same shall also be clearly stated therein.

(c) After receipt of L. P. C. the D. D. O. of the new station shall verify the entries in G. P. F. Pass Book with contents of L. P. C. He will open an account in his ledger under the G. P. F. Account number mentioned in the L. P. C. as well as in the G. P. F. Pass Book of the subscriber.

The above procedure shall also be followed in case of transfer of the subscriber from one service to another, from one establishment to another from one Department to another, from one office to another and likewise.

22. In case of deputation of Government servant (subscriber), the procedure laid down in paragraph 21 shall be followed *mutatis mutandis*,

(a) The borrowing authority shall intimate the amount of subscription/refund/other deposits realised from the deputationist alongwith concerned challan number by 10th of the month following the month in which the amount has been realised to the lending authority who in his turn shall record the same in the ledger maintained by him.

(b) Whenever any advance/part final withdrawal is made from the G. P. F. Account of the deputationist the lending authority who draws and disburses the amount shall intimate such drawal and disbursement alongwith the concerned Bill number/V. number to the borrowing authority who will keep note of the same in the relevant record and make an entry to that effect in the G. P. F. Pass Book of the deputationist.

23. The closing balance in the account of each subscriber for a financial year shall be worked out after the close of the same financial year and shall be taken as the opening balance of the next financial year.

24. The subscriber shall deposit his G. P. F. Pass Book for updating the entries therein by the D. D. O. every month and the Pass Book with necessary entries shall be returned to the subscriber in the next month.