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GOVERNMENT OF KERALA
CIRCULAR

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Sub:- Provident Fund-Elimination of missing credits/debits in Provident Fund Accounts.

       It has been brought to the notice of Government that the number of items of credits/ debits relating to Provident Fund which are kept unposted in the Audit office is increasing month by month. The Provident Fund represents the savings of Government employees, and unless the Provident Fund Accounts are maintained properly, the savings are likely to be jeopardized. Incomplete accounts also cause delay in the settlement of Fund dues at the time of retirement. The Government therefore, considers that for the proper maintenance of the Provident Fund Accounts, urgent steps have to be taken to eliminate the missing credits.

       The most important reasons for the missing credits in the fund account are seen to be

    (i)   Failure on the part of the authorities who prepare bills to furnish schedules of Provident Fund deduction.

    (ii)   Submission of incomplete schedules.

    (iii)   Preparation of combined General Provident Fund, State Provident Fund (Travancore) and C.P.P.F. (Madras) Schedules instead of separate schedules.

    (iv)   Incorrect classification.

       The affording of credit in respect of a deduction in Fund Accounts depends primarily in the attaching of a schedule in form 116 of Travancore Financial and Account Code Volume 11, with all particulars entered therein. Therefore, every disbursing officer should see that a deduction statement in support of Provident Fund deduction, if any, made in the bills is invariably attached to the bills.

       Regarding item (ii) above, the main types of defects are:-

a)   Errors in totaling of the schedule;

b)   Non-furnishing of account number, name etc. in the schedule and

c)   Furnishing incorrect reference to account numbers in the schedules.

       In order to avoid errors in totalling , the Departmental officers should verify, before presenting the concerned bill to the treasury, that the total of the deductions in the Fund Schedule is agreed with the total of the deductions on account of Fund subscriptions in the bill to which the schedule is attached. So far as other categories of defects are concerned, the Departmental officers should bestow reasonable care in noting account numbers, name etc., in the schedules.

       As regards item (iii), the Departmental officers should not include in the schedules of General Provident Fund Deductions, items relating to contributory Provident Fund or Contributory Pension- Provident Fund Deductions. This procedure will help to a great extent to void mis-classification and consequent delay in the adjustment of these credits.

With a view to avoiding mis-classifications in the cases of remittances by Departmental officers, they should see that the head of account is clearly written in the chalan and a schedule in the Form No.116 is also attached to it. Simultaneously they should also intimate the Audit office, the date of remittance, name of treasury, amount remitted, name and account number of the subscriber and the month to which the remittance relates.

The Treasury officers should also not accept bills which are not supported by schedules, wrongly classified.

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(By order of the Governor)
Sd/- M.Balakrishnan Nair,
Deputy Secretary.

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FINANCE DEPARTMENT

C.No.22089/59-1/Fin (RC) 4   Trivandrum dated 19 th June 1959

Copy forwarded to: The Comptroller, All Heads of Departments and Offices etc…..

No;(E3).F.Dis.3704/59 dated 6-7-1959
        Copy communicated to the Conservator of Forests (with spare copies 15 each) for information and attention.
        Copy to the Forest Utilisation officer, State Silviculturist, Came Warden and Tramway Engineer.
        Copy to E1 TO E5 Section and Superintendent Establishment and accounts.
        Copy to R and P.A
        Copy to stock file.   V.SUKUMARAN NAIR,
                                For. Chief Conservator of Forest.

            Forwarded / By Order

                                SUPERINTENDENT.
Endt. on F. Dis. 2310/58 dated 17/10/1959.

        Copy to Pivl. Forest Officer for information and attentio9n.
        Copy to Circular and stock file.

        Circle Conservator's Office,
                Chalakkudy.

                        Forwarded / By Order,

                        SUPERINTENDENT.