

GOVERNMENT OF KERALA
Finance (PF) Department
CIRCULAR

No. 63/2000/Fin.

Dated, Thiruvananthapuram, 4th December, 2000.

Sub:- State Government employees- Pay revision arrears credited to
GPF-Excess amount Credited -Rectification of Error- Procedure-Reg.
Ref:- Lr. No. Co-ord, III/15-313/2000-01/89/242 dated 28-9-2000 from
Accountant General (A&E), Kerala, Thiruvananthapuram.

As per G.O.(P) No. 3000/98/Fin. dated 25-11-1998, arrears of salary on fixation of pay and arrears of various allowances in the revised pay scales for the period up to 31-10-1998 are impounded and credited to the PF Account of the employee. The above arrears are credited to the GPF by charging to the functional major heads of the concerned departments. The arrears thus credited to GPF will earn interest from the month in which the bill is presented in the treasury.

The Accountant General in his letter cited has informed that instance have come to AG's notice in which large sums have been credited to GPF account erroneously by different departments on account of wrong fixation of pay and incorrect drawl of arrears of various allowances such as HRA, CCA from 1-3-1997 instead of 1-11-1998. When arrears are drawn erroneously on account of wrong fixation of pay, wrong drawl of arrears for ineligible period or on ineligible item, etc, the amount thus credited to GPF on that account is illegal and such arrears with interest has to be deducted from the GPF account.

As many instances of erroneous drawal and credited of arrear of GPF account from various departments are reported , the following procedure is suggested for with drawal of such amount erroneously credited to GPF account along with interest.

(i) As and when erroneously drawal and crediting of arrears to GPF are detected either during there Local Audit by A.G. (Audit) or by the Department/ Treasury or otherwise , the department in respect of N.G. Os./ Treasury in the case of G.Os. While drawing the nest salary bill recover the excess amount drawn from the concerned employee as ROP under the service major head concerned by minus crediting the same amount from his/her GPF Account. Proper nothings necessitating the minus credit in the GPF Account such as the reason for the minus credit, amount of the arrears originally credited to GPF, date of encashment of the original arrear bill , name of treasury, heads of account, Office from which drawn, Gross and Net amount of the arrear bill ect.should be clearly made in the GPF Schedule in which recovery towards monthly subscription bill also be made . This will facilitate deduction of interest for the minus credit at the time of annual interest casting by the Accountant General.

(ii) The same procedure can be adopted in the case of erroneous drawl of arrears credited to KASE PF account also.

(iii) There are instance where excess arrears credited to PF have already been recovered from the employees through pay/ bill in subsequent months. But the credit to PF already given is not withdrawn. Being unauthorized, such credits would not earn interest and has there for to be adjusted against future subscription. In the GPF Scheduled (s) attached to the salary bill\s for subsequent months. Complete details of amount erroneously credited to PF, date of credit, amount adjusted towards subscription etc, should be noted clearly so that during the time of annual interest casting, interest drawn for the erroneous credited from then month of credit to the month of adjustment can be deducted.

All Drawing and Disbursing Officers are directed to forward immediateltly a consolidated list of such cases if any; where arrears are drawn erroneously and credited to GPF (with GPF Account No) and where adjustment in the PF account as above has to be carried out, to Fm section at the office of the Accountant General (A&E), Kerala, Thiruvananthapuram. All Heads of Departments are directed to ensure that the above instruction are strictly followed, and arrears erroneously drawn have been withdrawn from the GPF account of the concerned, in their Department

V.S.SENTHIL,
Secretary, Finance (Expenditure)

To

The Accountant General (A&E) Kerala, Thiruvananthapuram
The Principal Accountant General (Audit), Kerala, Thiruvananthapuram
All Heads of Departments and Offices.
All Departments and Sections of the Secretariat
The Registrar, High Court of Ernakulam (with C.L)
The Registrar, University of Kerala/Cochin /Calicut. (with C.L)
(with C.L)
, The Registrar, Mahatma Gandhi University, Kottayam (with C.L)
The Advocate General , Kerala, Ernakulam (with C.L)
The Registrar , Agricultural University, Mannuthy, Thrissur (with C.L)
T he Secretary , Kerala Public Service Commission (with C.L)

The Chairman , Kerala State Electricity Board , Thiruvananthapuram
The Managing Director, Kerala State Road Transport Corporation,
Thiruvananthapuram (with C.L)
The Secretaries, Additional Secretaries, Joint Secretaries, Deputy
Secretaries and Under Secretaries to Government
The Secretary to Governor
The Private Secretaries to the Chief Minister and other Ministers
The P .A. to Speaker .
The Private Secretary to the Leader of Opposition. MLA Hostel
Thiruvananthapuram.

The Additional Secretary to the Chief Secretary