

DELHI JAL BOARD: GOVT. OF N.C.T. OF DELHI
OFFICE OF THE DIRECTOR(FINANCE & ACCOUNTS)
VARUNALAYA PHASE-II, KAROL BAGH, NEW DELHI

O.O.No.DJB/Dir(F&A)/AO(PF)2025-26/152

Dated: 24/10/25

Instructional Order

The following Instructions for drawing and disbursing officers (DDOs)/ Assistant Accounts Officer (AAOs) is hereby issued to ensure the smooth functioning of the AO (PF) section:

1. **Ensuring correct information.** The DDO must ensure the GPF account number, subscriber's name, and all other details are correctly entered in the GPF schedule. Incorrect details can lead to fraud or overpayment, for which the DDO will be personally responsible.
2. **Verifying applications.** The DDO of concerned division is solely responsible for scrutinizing applications for admission to the fund from eligible subscribers. So, correction & rule position must be confirmed before admissibility of an application.
3. **Application for advances/withdrawals.** While forwarding the Application form of advances/withdrawals to GPF division, DDO must ensure that 06 month gap between two consecutive advance/withdrawal is mandatory. All relevant/necessary documents must be enclosed before sending to AO(PF).
4. **Forwarding final payment applications.** For retiring employees, the DDO must send the final payment application to the Accounts Officer(PF) of employee at least 02 months before the superannuation detailing the employee's information, GPF number, retirement date, and any recent advances in the prescribed form. This allows sufficient time for the required checks and processing payment timely.
5. **Three months before retirement:** GPF subscriptions and any deductions shall be stopped three months before the retirement. Concerned DDO is responsible for discontinuing the subscription and ensuring all advance recoveries are completed before this time.
6. **Submission of monthly schedules.** All concerned division offices must send fund schedules, vouchers, and deduction statements/Contra to the Accounts Officer(PF) on or before 7th of each month.
7. **Posting and verification.** The concerned DDO/AAOs must ensure that all the GPF postings related to withdrawals/advances as sanctioned by the AO(PF) be accurately recorded in IFMS as well as payment entry in service book against each subscriber's account immediately. Any deviation on this account shall be viewed seriously.

8. **Posting of GPF subscription prior to 2024:** As the Go-Live process of GPF in DDB for GPF account holders is currently underway. All DDOs/AAOs are hereby again directed to complete GPF entries in IFMS GPF module for Go-Live at the earliest from 01.03.2016 to 31.12.2023 within 30 days i.e. 20th November, 2025 and submit a certificate to the DD(F&A)-IV to thus effect, strict compliance to this timeline is expected.

9. **Ensuring compliance with rules.** The Department of Pension and Pensioners' Welfare (DoPPW) issued an order in October 2022, implementing a Rs. 5 lakh ceiling on the total General Provident Fund (GPF) subscription in a financial year. It has been observed that in several cases, the Drawing and Disbursing Officers (DDOs) are allowing General Provident Fund (GPF) deductions amounting to Rs.5 lakh within the first 6-7 months of the financial year. Consequently, no GPF deductions are being made in the remaining months of the financial year. This practice is **not in accordance with GPF (Central Services) Rules, 1960** and it adversely impacts both:
- The financial discipline of the employees' GPF accounts, and
 - The monthly cash flow of the Delhi Jal Board (DJB).

In this regard necessary action should be taken by DDO:

- GPF contributions are to be made within the permissible limits.
- No deductions are made once the total GPF subscription reaches up to ₹5 lakh in a financial year, as per the Department of Pension & Pensioner's Welfare (DoPPW) order dated October 2022.
- This ceiling limit only applies to total annual subscription, not just voluntary contributions.
- It is the DDO's responsibility to track and stop GPF deductions once this limit is reached to permissible limit to avoid future complications.
- Subscription shall not be less than 6% of the emoluments and not more than total emoluments of the subscriber.

Any deviation for the prescribed rules/guidelines & timelines shall be viewed seriously and may lead to disciplinary action as applicable under CCS (Conduct) Rules, 1964.

All DDOs (DJB).

Dy. Director (IT)
Delhi Jal Board, GNCTD
Dy. No. 1731 dt 24/10/25

(Ravinder Kumar)
Director(F&A)

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24/10/2023

(Ravinder Kumar)
Director(F&A)