

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)/2026-27/ 17346

Dated: 30 APR 2026

**Instructional Order**

The following Instructions for drawing and disbursing officers (DDOs)/ Assistant Accounts Officer (AAOs) are hereby issued to ensure the due procedure is being followed and the PF cases are decided in time bound manner.

**1. Ensuring Correct Information**

The DDO shall ensure that the GPF account number, subscriber's name, and all other details are correctly entered in GPF forms as per service record. Any incorrect entry may lead to fraud & delay in decision or overpayment, for which the DDO shall be held personally responsible.

**2. Verification of Applications**

The DDO of the concerned division shall be solely responsible for recommending applications for release of the Provident Fund to eligible subscribers. Rule position and correctness must be verified before forwarding any application.

**3. Applications for Advances/Withdrawals**

While forwarding applications for advances/withdrawals to the GPF Division, the DDO shall ensure a minimum gap of **six months** between two consecutive advances/withdrawals is maintained and all required documents are duly enclosed. Incomplete or non-compliant cases may be liable for rejection (Ref.: GPF Rules, 1960 - R. 15 & 16).

**4. Forwarding Final Payment Applications**

In case of retiring employees, the DDO shall forward the final GPF payment application to AO (PF) at least **two months prior to superannuation**, giving complete details such as employee information, GPF number, date of retirement, and details of recent advances in the prescribed format. Any delay in sending the case to the AO(PF) at Hqrs. shall be viewed seriously and may attract disciplinary action under CCS (Conduct) Rules, 1964.

**5. Stoppage of Subscription Before Retirement**

GPF subscription and recoveries must be stopped **three months prior to retirement**. The DDO shall ensure completion of all recoveries within the stipulated time (Ref. GPF Rules, 1960-R.7(2)).

**6. Submission of Monthly Schedules**

All divisions shall submit fund schedules, vouchers, and deduction statements/contra to AO (PF) **on or before the 7th of every month**.

EE (EDP) Cell

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Dy. Director (IT)  
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## 7. Posting of Loan/Advances

All GPF withdrawals/advance entries must be promptly recorded in both by DDO:

- (i) Service Book
- (ii) ECR (Employee Contribution Record)

## 8. Posting of Subscription

when salary is processed manually, the concerned AAO shall ensure timely and accurate posting of GPF subscription in the ledger.

## 9. Mention of Date of Retirement

The **date of retirement must invariably be mentioned** in all GPF withdrawal/advance applications to ensure smooth and rule-compliant processing.

## 10. Go-Live Compliance (Backlog Posting)

In order to reduce the time taken for verification of GPF entries at various levels, all DDOs/AAOs are once again directed to complete GPF entries for the period **01.03.2016 to 31.12.2023** under IFMS by **31.05.2026** and submit a duly signed compliance certificate to Dy. Director (F&A)-IV. Strict adherence is mandatory. Non-compliance shall be viewed seriously leading to penal action.

In this regard, all DDOs shall issue **GPF subscription/withdrawal/advance statement/passbook** of employees duly attested by AAO. These shall be further verified at AO (PF) level to ensure accuracy and authentic recording.

This will:

- (i) Help employees maintain consistent records for future correspondence
- (ii) Assist DDOs/AAOs in maintaining proper data records
- (iii) Reduce repetitive verification work

## 13. Compliance with ₹5 Lakh Ceiling

As per instructions issued by the Department of Pension & Pensioners' Welfare (October 2022), the information regarding ceiling of **₹5 lakh per financial year** on total GPF subscription must be strictly followed.

DDOs shall ensure:

- (i) Total subscription remains within the prescribed limit
- (ii) No deductions are made once the ceiling is reached
- (iii) The ceiling applies to total annual subscription (not only voluntary contribution)
- (iv) Proper monitoring to prevent excess deductions
- (v) Subscription shall not be less than **6%** and not more than total emoluments (Ref. GPF Rules, 1960-R.8).

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All DDOs/AAOs are directed to ensure strict adherence to the above instructions. Any deviation from prescribed rules, guidelines, and timelines shall attract disciplinary action under CCS (Conduct) Rules, 1964.

A detailed checklist along with annexure related to GPF cases (Retirement/Withdrawal/Advance/Death/GIS/GSLIS/HNY/DRF) is enclosed. All DDOs/AAOs are directed to follow the same meticulously before forwarding cases to the AO (PF) section.

All DDOs (DJB).

  
(Ravinder Kumar)  
Director(F&A)

Copy for kind information to:

1. Member(A/P).
2. Director(A&P)/Rev.
3. Jt. Dir(F&A)
4. Dy. Dir(F&A)-II/III/IV/L.W.
5. AO(PF)
6. All AAOs, DJB for n.a. please.
7. FDP Cell for circulation & n.a. please.

  
(Ravinder Kumar)  
Director(F&A)

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04/05/2026