

F. No. TA-2-01001/1/2022-TA-CGA (E-9369) / 78
 Government of India
 Ministry of Finance
 Department of Expenditure
 Office of Controller General of Accounts
 Mahalekha Niyantarak Bhawan,
 GPO Complex, E-Block, INA, New Delhi-110023

...

Dated, the 03rd March, 2022.

Subject: Amendment in Civil Accounts Manual Revised Second Edition -2007 Volume-I & II (Reprinted in 2012)


Correction Slip No. 26

| Page No. | CAM reference | Amendments |
|----------|---|--|
| - | - | The following new para namely 6.1.3 is inserted: <i>6.1.3 The term "balance" in this Chapter is meant for total of both taxable and non-taxable GPF account of the provident fund account of a subscriber.</i> |
| 123 | Para 6.4.2 of CAM-Advance from the fund [Rule 12 of GPF (CS) Rules] | The second sentence in para 6.4.2 begins with "On receipt of sanction in such cases.....in the ledger folio" is substituted with the following: <i>On receipt of sanction in such cases, the full particulars of the sanction shall be noted by the PAO in the relevant column of ledger folio in a manner that advance would first be debited against balance available under taxable accumulation and remaining from non-taxable accumulation on the date of payment of advance.</i> |
| 124 | PARA-6.5- Withdrawal from the fund [Rule 15 of GPF (CS) Rules] | The para 6.5.2 is substituted with the following: <i>After scrutiny of the sanction as above, they shall be entered in the relevant column of the ledger folio in such a manner that withdrawal amount would first be adjusted against taxable accumulation and remaining from non-taxable accumulation. Payments against such sanctions will be made only after pre-check of the bill by the P.A.O.</i> |
| 125 | Para-6.6.- Transfer of G.P. Fund Account | (1) The second sentence of para 6.6.2 starts with "In such cases, only an extract from the ledger.....the following details", is substituted with the following: <i>"All the copies of ledger folios/cards shall be appended, duly attested by the Pay and Accounts Officer which will, inter alia, include following details:</i> (2) In the para 6.6.2 (v) and (vi), the word "three" is deleted. |

| Page No. | CAM reference | Amendments |
|----------|--|---|
| 126 | Para-6.7 Maintenance of G.P. Fund Account | <p>In the second sentence of para 6.7.7 starts with “He should take out the schedulescolumn of the account”, the following text is inserted:</p> <p><i>Subscription will be posted first under non-taxable column of ledger folio and be continued to the subsequent months till it reaches the limit of Rs. Five lakhs in a financial year and subsequently subscription will be posted under taxable column of the ledger folio.</i></p> <p><i>Refund of advance will be posted under the relevant column of non-taxable /taxable column of the ledger folio from which advance have been taken. In case advance constitutes both taxable and non-taxable amount of the provident account then refund will be posted first under taxable column of ledger folio till the advance on the taxable column is fully refunded and subsequently non-taxable column will be posted till the last installment of advance is fully recovered.</i></p> |
| 415-419 | Form CAM-47 | Existing Form CAM-47 has been substituted with the new Form CAM-47 (enclosed). |
| 421-422 | Form CAM-49 | Existing Form CAM-49 has been substituted with the new Form CAM-49(enclosed). |

Authority: - CGA's (TA-III Section) U.O. No. TA-3-07001/7/2021-TA-III-Part(1)/CS-8084 /69 dated 25-02-2022.

This issues with the approval of CGA.


(Neelakantan R.)
Senior Accounts Officer

To,

1. All Pr. CCAs/ CCAs/ CAs of Ministries/ Departments
2. DG (A/cs.), O/o Comptroller & Auditor General of India, Bahadur Zafar Marg, New Delhi
3. CC (Pension), CPAO, DoE, MoF, Trikoot-II, Bhikaji Cama Place, RK Puram, New Delhi
4. PAOs, Lok Sabha Secretariat/ Rajya Sabha Secretariat/ President Secretariat/Election Commission, Delhi
5. Director of Accounts, UTs Administration- Andaman & Nicobar Islands/ Dadra and Nagar Haveli and Daman & Diu/ Lakshadweep and Ladakh.
6. The AG (A&E), UT of Chandigarh Administration.
7. PAO (Audit), O/o AG (Audit), AGCR Building, IP Estate, New Delhi-02
8. All Sections in Office of CGA.
9. Sr. A.O. (ITD), O/o CGA for uploading the correction slip on the CGA's website.

Office:

Form CAM-47 (Para 6.7.1)

Provident Fund Ledger Folio

| Date of Joining in service | | Date of retirement | | Interest | | |
|----------------------------------|---------------------|---|---------|---------------------------------------|------------------|---|
| | | | | A/C No. | | |
| Subscriber Name: | | Designation: | | | | |
| Admitted | Optional/Compulsory | Nomination received vide letter no. Datedand accepted..... | | Discontinued times | | |
| PAO | AAO | PAO | AAO | AAO | | |
| Pay on 31st March of previous FY | | | | | | |
| Month | Credit details | | | Debit details | | |
| | Subscription | Refund | | Advance/Withdrawals with voucher nos. | | Remarks |
| | Non-Taxable (NT) | Non-Taxable | Taxable | Non-Taxable | Taxable (NT+Tax) | Monthly Balance on which interest is calculated |
| April | | | | | | |
| May | | | | | | |
| June | | | | | | |
| Jul | | | | | | |
| Aug | | | | | | |
| Sep | | | | | | |
| Oct | | | | | | |
| Nov | | | | | | |
| Dec | | | | | | |
| Jan | | | | | | |
| Feb | | | | | | |
| Mar | | | | | | |
| March-Final | | | | | | |
| March-Suppl. | | | | | | |
| Total Rs. | | | | | | |

| Summary (Non-Taxable) | Total |
|---------------------------|-------|
| (A) Opening Balance | |
| (B) Deposits and Refund | |
| (C) Interest for The Year | |
| (D) Add Bonus | |
| (E) Total (A+B+C+D) | |
| (F) Deduct Withdrawals | |
| (G) Closing Balance (E-F) | |

Posted by

| Summary (Taxable) | Total |
|---------------------------|-------|
| (A) Opening Balance | |
| (B) Deposits and Refund | |
| (B) Interest for The Year | |
| (D) Add Bonus | |
| (E) Total (A+B+C+D) | |
| (F) Deduct Withdrawals | |
| (G) Closing Balance (E-F) | |

Checked by

| Summary (NT+Tax) | Total |
|---------------------------|-------|
| (A) Opening Balance | |
| (B) Deposits and Refund | |
| (B) Interest for The Year | |
| (D) Add Bonus | |
| (E) Total (A+B+C+D) | |
| (F) Deduct Withdrawals | |
| (G) Closing Balance (E-F) | |

Examined by

FORM CAM-49 (Para 6.9.2)

Annual Statement of Provident Fund Account.....

Year of Account.....

Rate of Interest.....

Account No. -----

Name of Subscriber -----

| Non-Taxable/ Taxable detail | Opening Balance | Deposits/Recoveries during the year | @ interest allowed during the year | Withdrawal during the year | \$Balance (Both in figure & in words) |
|--------------------------------|-----------------|--|--|----------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Non-Taxable | | | | | |
| Taxable | | | | | |
| Total | | | | | |

This also includes Rs.recovered in earlier years detailed below, but brought on to the account of the subscriber in this year.

@ Includes interest on credits relating to earlier periods also.

\$ For missing credits/debits please see below.

Notes: -

1. If the subscriber desires to make any alteration in the nomination already made, a revised nomination may be sent forthwith in accordance with the rules of the Fund.
2. In case the subscriber, owing to his/her having no family then, had nominated a person /person other than a member/member of his family and has subsequently acquired a family, he /she should submit a nomination in favour of a member/members of his/her family.
3. The subscriber is requested to satisfy himself/herself as to the correctness of the statement and to bring errors, if any, to the notice of the Accounts Officer within **month(s) from the date of receipt.

**To be filled in according to the rules of the Fund concerned.

(Reverse)
MISSING CREDITS/DEBITS

Details of missing credits/debits are given below. In case these subscriptions/ withdrawals/ refunds of withdrawals were actually made, the subscriber may give the particulars of the bills from which the deductions were made/amounts were withdrawn, indicating the No. of each voucher, date of its encashment, name of the P.A.O., head of account and the net amount of the voucher.

| Non-taxable/ Taxable detail | Subscription | | Refunds of Withdrawals | | Advances/Withdrawals | | |
|--------------------------------|--------------|-----------------|------------------------|----------|----------------------|----------|----------|
| | Year | Month of Salary | Amount | Year | Month of Salary | Year | Amount |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Non-taxable | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Taxable | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Signature.....
Designation.....
Date.....

ACKNOWLEDGEMENT SLIP

(Important: Kindly return this slip to the immediately after the receipt of the Account Statement).

I hereby acknowledge the receipt of the Annual Statement of my Provident Fund Account for the year 20.....20.....

I certify that to the best of my knowledge and information the balance shown therein is correct.

I am to state that I do not accept the balance shown therein as correct for the reasons given over-leaf.

Signature

Designation.....

Date.....

FOR USE IN ACCOUNTS OFFICE

Noted in the Ledger Card/Folio

Accountant/ Sr. Accountant

Asstt. Accounts Officer

