



Government of Goa
Department of Finance (Revenue and Control)
Secretariat Porvorim
Bardez Goa - 403 521

Date: 21.04.2023

No. 8/3/2022-Fin(R&C)/3372

OFFICE MEMORANDUM

Subject: Streamlining Goa Government GPF terms and Rules with General Provident Fund (Central Services) Rules, 1960

Reference is invited to this Departments Office Memorandum No.1-26-96-Fin(Bud) dated 10th January 1997, whereby the Government of Goa had decided that the term "emoluments" shall also include the element of dearness allowance appropriate to pay/leave salary/subsistence grant for fixing the upper limit rate of subscription up to which a subscriber will be allowed to voluntarily contribute to the fund from his monthly total emoluments.

In partial modification to the existing instructions, it has now been decided that the existing definition of the term "emoluments" to be altered and brought at par with the Central Government rules that is to exclude "Dearness Allowance" in the concept of emoluments. This is to ensure that Rules for GPF subscribers in Goa are streamlined with the Central Government Rules.

The term emoluments will be As per Rule 2 (b) of General Provident Fund (Central Services) Rules 1960, "Save as otherwise expressly provided "emoluments" means pay, leave salary, or subsistence grant as defined in the Fundamental Rules and includes dearness pay appropriate to pay, leave salary or subsistence grant, if admissible, and any remuneration of the nature of pay received in respect or foreign service."

This is issued with the approval of the Government vide UO No. 1400089298 dated 04-03-2023.

All the Head of Departments are requested to bring the contents of this Office Memorandum to the notice of all the Drawing and Disbursing Officers as well as Heads of Offices functioning under their control. Copy of this Office Memorandum is available on the Directorate of Accounts website www.accountsgoa.gov.in.

Pranab G. Bhat
21/04/2023
(Pranab G. Bhat)

Under Secretary, Finance (R&C)

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1. The Chief Secretary/all Secretaries to Government/ Secretary to Hon'ble Governor.
2. All Secretariat Departments.
3. All Heads of Departments/Offices.
4. All OSD's/PS to Ministers.
5. The Accountant General (Goa), Audit Bhavan, Porvorim.
6. The Director, Directorate of Accounts, Panaji.
7. The Joint Director of Accounts, South Branch, Margao.
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