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	countant General (A&E), Telanga Indian Audit & Accounts Departr	
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## **GPF Guidelines:**

## **Conditions for Subscription**

The subscriber shall subscribe monthly to the Fund, except during :

- Period of suspension
- Last four months of service before retirement

A subscriber on reinstatement after a period of suspension is allowed to pay in lump or in installments any sum not exceeding the maximum amount of arrear subscriptions permissible for that period. A subscriber may at his option choose not to subscribe during leave without allowances or leave on half-pay.

Arrears due to the subscriber after retirement should be paid to the subscriber and should not be credited to GPF.

## Interest on the Fund

Interest at rate prescribed by Government of TS is credited to the subscribers' account on the last day of every financial year.

The rate of interest for the year 2020-21 is 7.1 per cent.

## Penal Interest on Overdrawals

The overdrawn amount shall be repaid along with a penal interest at the rate of 2.5% over and above the normal rate of interest .The amount shall be paid in one lump or in monthly installments. Penal interest is to be credited to head of account 0049 - interest.