

**GOVERNMENT OF WEST BENGAL  
FINANCE DEPARTMENT  
AUDIT BRANCH**

No. 10668-F

Calcutta, the 16<sup>th</sup> October, 1984.

**MEMORANDUM**

***Subject: Mode of remittance of G.P. Fund deductions of subscribers or foreign services.***

The undersigned is directed to say that in accordance with the proviso enjoined in sub-Rules (2) of Rule 13 of the West Bengal Provident Fund (W.B.S.) Rules, the subscriptions of an employee of this Government who is on deputation to foreign services are generally remitted by such foreign employer by cheques/demand drafts drawn in favour of the Accountant-General, West Bengal accompanied with the G.P. Fund Schedules. Such cheques/drafts are deposited to the Reserve Bank of India through a credit slip for crediting the said amount of subscriptions to "805-State Provident Fund, G.P.Fund" etc. in the State Government account. Pending encashment of the cheques/drafts the found schedules are kept in the temporary storage of the Office the Accountant- General, West Bengal. On receipt of credit through the monthly accounts of the Treasury/Pay and Accounts Officer, Calcutta the work of posting in individual subscriber's ledger account begins. This process takes about 5-6 months time to get the work of posting in individual ledger account completed causing serious bottleneck in keeping the individual Fund Account current. Besides, the possibility of cheques, particularly outstation cheques, being time barred cannot also be ruled out.

After careful consideration of all the aspects of the issue in consultation with the Accountant-General, West Bengal, the Governor has been pleased to decide that the Provident Fund subscriptions in respect of person on foreign service shall be paid by the concerned foreign employer direct into Treasury/ Bank through Treasury Challan supported by Provident Fund Schedules. Advance copies of such Challans and the Schedules shall be required to be sent to the Accountant-General, West Bengal for effective necessary credit in the individual ledger account on confirmation of the deposit on receipt of monthly Treasury Accounts. As regards foreign service outside the State of West Bengal the foreign employers may send their P. F. subscriptions though demand draft drawn on any Calcutta branch of a Public Sector Bank together with the P. F. Schedules. Outstation cheques will not be accepted under any circumstances.

A model Challan form for the purpose in view is enclosed. This order will come into effect from the 1<sup>st</sup> April, 1985.

Necessary amendment to the West Bengal Treasury Rules and the subsidiary Rules made thereunder will be made on the basis of 6 months experience.

*Sd/- S. N. Ghosh*

Joint Secretary to the  
Government of West Bengal