

**Government of West Bengal**  
**Finance Department**  
**Audit Branch**

No. 3637-F

Calcutta, the 21.04.97

From: Shri P. Sinha Roy

O.S.D. & Ex-Officio Dy. Secy. to the-Government of West Bengal, Finance Department.

To: The Principal Accountant General (A&E), West Bengal,  
18, Rabindra Sarani, Calcutta.

***Sub: Final Payment of GPF money of a deceased subscriber having no family.***

I am directed to refer to your letter No. FM/378III/Out/69 dt. 02.01.97 on the above subject and to say that the matter was placed before the Ld. L.R., West Bengal. The extract of clarification made by Ld. L.R. is given below for your information.

“Under the provisions of Rule 31(1) (a), money being in the P.F. a/c of a subscriber is required to be paid to the nominee or nominees as the case may be in shares specified by the subscriber, if such specification is made at all, when a nomination is made by the subscriber in accordance with the provisions of Rule 8 of the G.P.F., (WBS) Rules, provision will be followed. When the subscriber does not leave a fund Rule II of Rule 31 shall be followed. This Rule also incorporate the same provisions relating to payment of P.F., money to a nominee or nominees of the subscriber.

Under the provision of sub-section-I of section 4 of the P.F. Act 1925 a person nominated to receive provident fund money is required to produce a probate or letter of administration or a certificate granted under the succession certificate Act entitling him to receive payment of provident fund money. Under Clause-II of sub-section 1 of section 4 of the Act a person who produces probate, letter on certificate is entitled to get provident fund dues when no person is nominated.

It is evident from the analysis of the aforesaid provision of the relevant Act and the Rules that were granting of succession certificate in favour of a person in the absence of any nomination in his favour. When the subscriber has nominated somebody to receive his Provident fund money, would not entitle him to receive the Provident fund money on the strength of such succession certificate. Nominee of the deceased shall have to obtain succession certificate in order to received payment of Provident fund money as per nomination of the subscriber. If he fails to get such certificate, any other legal heir of the deceased subscriber obtaining succession certificate will not be entitled to get the money,”

Yours faithfully,

O.S.D. & Ex-Officio Dy. Secy.  
to the Government of West Bengal.