

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

No. 6864-F

Kolkata, the 13th July, 2009

MEMORANDUM

The undersigned is directed to say that in terms of rule 12 of the W.B.S. (R.O.P.A.) Rules, 2009 the arrears of pay and allowances for the period from 01.04.2008 to 31.03.2009 shall be paid in cash in three consecutive equal yearly instalments starting from 2009-2010 in terms of Finance Department's Memo No. 3950-F, dated 27.05.2009 the 1st instalment of the arrear will be paid on and from 01.08.2009. Bills for payment of the 1st instalment are now being prepared in the State Government offices.

A confusion has arisen as to whether deduction of the short fall amount of the statutory minimum G.P.F. subscription of 6% of the emolument should be deducted from the arrear entitlement.

As in terms of rule 11(1) of the G.P.F. (WBS) Rules the amount of monthly subscription should not be less than 6% of the emolument, the Governor is pleased to direct that:-

- i. The short fall amount of statutory minimum G.P.F. subscription of 6% of the emolument for the period from 01.04.2008 to 31.03.2009 is to be recovered from the 1st instalment of arrear pay and allowances and
- ii. The short fall amount w.e.f. 01.04.2009 will have to be recovered in easy instalments but full recovery must be made within February, 2010.
- iii. Interest on the above recovered short fall amounts shall be allowed from the month in which the pay of the subscriber was due under the rules irrespective of the month in which it is actually drawn.

Sd/- P.N. Samadder

Joint Secretary to the
Government of west Bengal
Finance Department