

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

No. 7514-F(J)

Date: 14-7-2010

**Memorandum**

The undersigned is directed to say that after implementation of the WBS (ROPA) Rules, 2009, a G.O. was issued vide no. 6864-F dt 13-7-2009 for recovery of the short fall amount of statutory minimum GPF subscription of 6% of the emolument for the period from 01-04-2008 to 31-3-2009. It has now been brought to our notice by A.G (A & E) West Bengal vide their letter no. FM/CH-111/unauthorized subsc.(09-10)/07 dated 19-05-2010 that a considerable number of subscribers have enhanced their GPF subscriptions from the Pay Bill of April '09 and onwards due to enhancement of their emoluments as per ROPA, 2009 which is in contravention with the G.O. No. 1969-F dt. 24-2-1989. The A.G. Office is facing problems to allow interest in all above cases as in terms of F.D. Memo. No. 1969-F dated 24-2-1989, the GPF subscription can be changed once in the Pay Bill of March of ever) year and should remain unchanged throughout the financial year. After careful consideration of the matter and to resolve the issue the Governor is pleased to order in relaxation of normal rules that:-

- i) Recovered short-fall amount of statutory minimum GPF subscription of 6% of the emolument for the period from 01-04-2008 to 31-03-2009 will be treated as regular subscription and earn interest.
- ii) Considering the implementation of WBS (ROPA) Rules, 2009 one time enhancement of GPF subscription excepting genuine cases of below minimum and above maximum subscription for the financial year 2009-10 only will also be treated as regular subscription and earn interest thereon.

Sd/- P.N. Samadder

Jt. Secretary to the  
Govt. of West Bengal