

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

No. 7786-F

Kolkata, the 6th September, 2005

MEMORANDUM

As per provision under para 12.27 of C & AG's Manual of Standing Orders (A&E), Vol-I, it is mandatory on the part of the DDOs to furnish a 'Disbursement Certificate' after disbursement of the amount representing the balance in the subscriber's G.P.F. Account authorized by office of the Accountant General (A&E), W.B. for payment, commonly termed as final payment of GPF money.

It is observed that in most of the cases, the DDOs do not furnish such 'Disbursement Certificate'. Accordingly the office of the Accountant General (A&E), W.B. is not in a position to know whether disbursement has been made to the actual payee.

All DDOs are hereby requested to act according to the provision under para 12.27 of C & AG's Manual of Standing Orders (A & E), Vol-1 and furnish the necessary Disbursement Certificate immediately after disbursement of the authorized amount of final payment of GPF money.

Sd/- P.K. Guha Roy

Special Secretary to the
Government of West Bengal
Finance Department