

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

No. 13829-F

Calcutta, the 22nd December, 1987.

MEMORANDUM

Sub: Refund of Group Insurance money erroneously deducted.

It has been brought to the notice of Government that in some cases subscription @ Rs. 8 per month on account of West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1983 was recovered from the salary of the employees' who opted to come under the West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1987. As such, recovery of Rs. 8 per month is considered as erroneous deduction and this is required to be refunded in full without any interest.

2. In this connection, attention is invited to the procedure laid down in this Department Memo No. 11720-F, dated 21.11.84 (copy enclosed for ready reference). The procedure laid down therein may also be followed here in this regard.

As the above mentioned employees have joined the Group Insurance-cum- Savings Scheme 1987, necessary subscription according to this Scheme, which was not recovered due to oversight, shall be realized from the salary bill immediately and not later than the month of February, 1988 positively in one installment. Reasons for non-recovery of subscriptions may be stated in the remarks column of Annexure A' to the Accounting Procedure, which will be submitted along with the bill.

3. It has also come to the notice of Government that due to oversight subscription as per the West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1987, was recovered from the salary bill of employees' who opted not to come under the said scheme. Such recovery is also considered as erroneous deduction, and erroneous deduction of subscriptions under the Scheme of 1987 shall also be refunded in full without any interest as per procedure laid down in Finance Deptt. Memo No. 11720-F, dt. 21.11.84 referred to above. In these cases, Annexure 'G' to the Accounting Procedure relating to the Scheme, 1987, for preparation of the salary bill has to be used in place of Annexure 'H' ibid.

In such cases, subscription of Rs. 8 per month on account of Group Insurance-cum-Savings Scheme, 1983 shall be recovered from the salary bill immediately and not later than the month of February, 1988 positively in one instalment. Reasons for non-recovery of subscriptions may be stated in the Recovery Schedule of the Scheme of 1983 which will be submitted along with the bill.

Sd/- S. K. Chakraborty

Deputy Secretary to the
Government of West Bengal.