

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

No. 3671-F

Dated: 04.04.2001

**MEMORANDUM**

***Subject: Disbursement of Provident Fund Moneys to persons on behalf of minors.***

The undersigned is directed to invite a reference to this Deptt's Memo. No. 3246-F, dt. 13.9.1967 on the above subject where in it was decided that the payment of G.P.F. moneys to the extent of Rs. 5000/- (or the first Rs. 5000/- where the amount payable exceeds Rs. 5000/-) on behalf of the minor(s) can be made to his/her natural guardian or where no natural guardian exists, to the person considered fit by the head of office to receive payment on behalf of the minor(s), without requiring him to produce a guardianship certificate.

Considering the present erosion of money value the Governor has now been pleased, in supersession of the orders contained in this Deptt's Memorandum referred to above, to enhance the limit of payment of Provident Fund money to the extent of Rs. 10,000/- (or the first Rs. 10,000/- where the amount payable exceeds Rs. 10,000/-) on behalf of the minor(s) can be made to his/their natural guardian or where no natural guardian exists, to the person considered fit by the head of office, to receive payment on behalf of the minor(s) without requiring him to produce a guardianship certificate. The person receiving payment on behalf of the minor(s) should be required to execute a bond signed by two sureties agreeing to indemnify Govt, against any subsequent claim. The balance in excess of Rs. 10,000/- if any, would be paid in accordance with normal rules. In cases where natural guardian is a Hindu Widow, the payment of Provident Fund money on behalf of her minor children shall be made to her irrespective of the amount involved, without production of guardianship certificate or any indemnity bond unless there is anything concrete evidence to show that the interests of the mother are adverse to those of the minor children.

It is essential, however, that in the absence of a natural guardian there should be adequate prima facie grounds for making payment to the person claiming it. Such grounds can exist only if his/her bonafides have been ascertained. Even if guardian has not yet been appointed by the Court and if the minor and his property are in the custody of the same person, such person is in law a defacto guardian. The authorities making payment should, therefore, require the person claiming payment on behalf of the minor to satisfy the authority by an affidavit that he is in charge of the property of the minor and is looking after it or that, if the minor has no property other than the Provident Fund money, the minor is in his custody and care. The affidavit is to be produced in addition to indemnity bond.

*Sd/- B. Das*

O.S.D. & Ex-officio Deputy  
Secretary to the Government  
of West Bengal, Finance Deptt.