

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

No. 3797-F

Calcutta, the 20th April, 1985.

MEMORANDUM

In modification of provisions of S.R. 90 of the Treasury Rules, Volume-I and Memo No. 8415-F, dated 16th August, 1978 the Governor is pleased to lay down the following rules regulating payment of arrear claims:

1. It would be the duty of every Drawing & Disbursing Officer to arrange drawal of a claim immediately after it becomes due. If, however, for any reason a claim falls into arrear, the same may be drawn in the manner as indicated below :

a) Claims of Government employees to arrears of pay, allowances, increments etc. and claims of persons not in Government service which have been allowed to remain in abeyance for a period exceeding one year but not exceeding three years shall be sanctioned by the Head of the Office for drawal after verification of the records of the concerned office and noting in the Service Book of the concerned Govt. employee as also after obtaining other relevant records and a certificate from the D.D.O. about non-drawal of the claim. The reasons for non-drawal should be justified by the Drawing and Disbursing Officer and the Head of the office must satisfy himself that the delay is not due to negligence or carelessness on the part of the Drawing and Disbursing Officer. If the Head of the office is himself the Drawing and Disbursing Officer in respect of a claim, such verification of claim shall be made by the next higher authority, unless the amount of claim is for Rs. 500/- or less.

b) Claims of Government employees to arrears of pay, allowances, increments etc. and claims of persons not in Government service which have been allowed to remain in abeyance for a period exceeding three years but not exceeding six years shall be paid only after the same is verified and sanctioned by the Head of the Department with reference to Service record, non-drawal certificate of the Drawing and Disbursing Officer, the reasons explaining the non-drawal and with reference to any other record as may be considered necessary for verification of the claim. In respect of arrear claims of the office of the Head of the Department, the Head of the Department will himself verify the genuineness of the claim and accord sanction to the drawal if he is satisfied. In respect of personal claims of the Head of Department himself and the officers above him, the sanction should be accorded in each case by the Administrative Department after verification of the entitlement to the arrears with reference to records mentioned above.

c) Claims of Government employees to arrears of pay, allowances, increments etc. and claims of persons not in Government service which have fallen into arrears for a period exceeding six years, but not time barred in accordance with the provisions of law relating to limitations shall be

investigated and sanctioned,by the Administrative Department.

2. In all cases of sanction to arrear claims, it should be clearly indicated that the officers and staff allowed to draw the arrear claim will refund the amount if it is found subsequently that he/she was not entitled to the claim. A declaration from the concerned employee will be obtained to the effect that in case of excess payment the same will be recovered from his/her pay. In all such cases sanctions for drawal will be communicated to the concerned Treasury/ Sub-Treasury or Pay & Accounts Office, the Administrative Department, the Accountant-General (I), West Bengal and the Director of Treasuries & Accounts, West Bengal.

3. These provisions should not apply to the following categories of claims which are regulated by separate rules :

- a) Arrear Pension Payment ;
- b) Arrear pay and allowances of such employee whose names are not required to be shown in pay bills ;
- c) Arrear interests on Government Securities ;
- d) Any other arrear claims payments on which are governed by special rules or orders of the Government or orders of the Court.

4. The Drawing and Disbursing Officers will be required to follow the provisions of S.R. 216 of the Treasury Rules, Volume-I.

5. A claim will be deemed to have arisen from the date on which it has been sanctioned. In case of sanctions recorded with retrospective effect, the period of one year or three years or six years referred to above should be calculated from the date of sanction and not from the date on which the sanction takes effect.

Amendment of Treasury Rules, West Bengal, will be made in due course.

Sd/- S. N. Ghosh

Special Secretary to the
Government of West Bengal.