

**OFFICE OF THE PRINCIPAL ACCOUNTANT, WEST BENGAL**  
**18, Rabindra Sarani, Calcutta - 700 004**

Branch Order/FM/FP/3

Dated: 28-06-94

It appears that different procedures are being followed in different sections of this Group in settlement of final payment cases of deceased subscribers, especially where the subscriber leaves no family. The matter has been examined carefully with reference to relevant rules and orders. (Rule 31 of the GPF (WB services) Rules and Appendix 'D' thereunder) and it has been decided that the following procedures should be followed uniformly by all sections:-

**A. When the subscriber leaves a family.**

- i) If there is a nomination in favour of a member (s) of the family, payment must be made to the nominee (vide Rule 31 (i) (a) and Appendix 'D' of the GPF (WB services) Rules).
- ii) If there is no such nomination, the payment must be made to the members of the family in equal share (vide Rule 31 (i) (b) and Appendix 'D' of GPF (WB services) Rules).

**B. When the subscriber leaves no family and the claimant is a dependant/s.**

- i) If there is a nomination in favour of a dependant (as defined in Section 2(c) of the PF Act, 1925) the payment must be made to the nominee (vide Rule 31(ii) of GP Fund Rule read with Section 3(2) and 4 (1)(a) of the PF Act, 1925). No succession certificate, probate etc. will be required.
- ii) If there is no such nomination in favour of any dependant, the payment must be made to the dependants (if any) in equal share, as the GPF money of deceased subscriber primarily vests in dependants (vide Section 3(2) of the PF Act, 1925). The duty of the section will be to call for list of dependants and distribute the money equally amongst them.

**C. When the subscriber leaves no family and the claimant is not a dependant/s.**

- i) if there is a nomination in favour of a person, who is also not dependant, payment will be made to the nominee if the amount does not exceed Rs. 5000/-. [f the amount exceeds Rs. 5000/- the payment will be made to such nominee producing letters of administration, probate or succession certificate (vide Section 4(1)(b) and 4(1)(c)(i) of PF Act, 1925).
- ii) if there is no nomination in favour of any person, who is not a dependant the payment may be made:
  - a) where the amount does not exceed Rs. 5000/-, to any person appearing to the AO to be entitled to receive it (vide section 4(1) (b) of PF Act).
  - b) where the amount exceeds Rs. 5000/- to any person (s) producing letters of administration, probate or succession certificate (vide Section 4(1) a (ii) of PF Act).

The following factors are, therefore, considered to be of utmost importance in determining the entitlement of a claimant:

- i) Whether the claimant is a dependant or anyone other than dependant;
- ii) if dependant, whether he/she/they belongs to the family;
- iii) if the claimant is anyone other than the dependant whether the amount to be paid is Rs. 5000/- or below or above;
- iv) Succession Certificate, letter of administration, Probate will only be necessary when the claimant is not a dependant and the amount payable exceeds Rs. 5000/-.

Sd/- Dy Accountant General (Fund)