

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

No. 4189-F

Calcutta, the 13th April, 1995.

MEMORANDUM

Sub: Unauthorised G.P.F. subscription due to enhancement of pay on the earning of annual increment in the middle of financial year.

It has come to the notice of this Deptt. that in some cases the subscription towards G.P.F. of a few subscribers have been enhanced due to enhancement of emoluments of the subscribers during the middle of the financial year resulting in unauthorised subscription in terms of this Deptts. Memo No. 1969- F, dt. 24.2.89. In terms of Rule 11 and sub-rule thereunder of G.P.F. (WBS) Rules the subscriber's emoluments to which he was entitled on 31st March of the preceding year should only be considered for fixation of rate of subscription. Any subsequent enhancement of emoluments during the financial year should not affect the rate of subscription. Any enhancement of emolument during the middle of the financial year will be considered for fixation of the rate of subscription for the next financial year.

The D.D.O.'s are requested to see that the instructions mentioned above are followed properly.

Sd/- B. N. Pal

Deputy Secretary to the
Government of West Bengal