

GENERAL PROVIDENT FUND

General Provident Fund of the employees of the Government of West Bengal is maintained as per Provisions laid down in "The General Provident Fund (West Bengal Services) Rules". Different provisions of the said Rules are stated below:

1. Opening of the GPF A/c.

Each regular Govt. employee has to subscribe to the GPF compulsorily after completion of one year of service. For opening of GPF A/c. each Government employee has to apply in prescribed form. In case of Group-D employees the account is opened by head of Office immediately after completion of one year service of such employees. For Group-A, B and C employees such account is opened by Accountant General, West Bengal and the application for opening of such account has to be sent to Accountant General, West Bengal.

2. Maintenance of GPF Account:

The account is maintained by Accountant General, West Bengal for Group-A, B and C employees. For Group-D employees such account is maintained by the head of the Office of the employees concerned.

GPF Account of Group-D Staff maintained by the Head of the Office

- i) Ledger Account in Form No.I
- ii) Broad Sheet in Form No.II
- iii) General Index Register in Form No.III
- iv) Statement showing the total debits and credits of each month in Form No.V

3. Amount of Subscription and mode of deduction:

The amount of subscription shall be fixed by the subscriber himself/herself but it may be any sum not less than 6% of Pay and not more than 100% of Pay of the employee concerned. Here pay means the total of basic pay, dearness pay and special pay as defined in Rule 5(28) of WBSR Pt-I. The amount is deducted through the salary bill by the D.D.O. concerned.

In case of delay in opening of the account arrear subscription (i.e. from the month immediately following the completion of one year of service) have to be deducted from the salary of the employee concerned. The amount of subscription once fixed by the subscriber shall remain unchanged during the course of the financial year w.e.f. 01.04.1989 (Amended vide G.O. No.1969-F dated 24.02.1989).

During suspension GPF subscription cannot be deducted from subsistence grant of the employee concerned unless the employee desires in writing his intention to subscribe.

