ANNEXURE 4
Pay Rules & Norms in Payroll Management
for the Colleges & Universities in West Bengal

1. Basic pay : As per Pay Fixation Memo and Incremental Pay.
2. Dearness Allowance: Percentage of Basic pay(+AGP)
   (as notified by the State Government / Sponsoring authority).
3. Special Allowance
4. House Rent Allowance : 15% of basic pay
   (subject to a maximum pay of Rs. 6000/- p.m., both spouse’s HRA combined).
5. Medical Allowance : Rs. 300/- p.m.
6. Bonus : For employees with GTI (except HRA & MA) less than Rs. 8500 year.
7. Arrear Claim : As per Govt. Order (when arises)
8. Advance Salary : Occasional
9. P.F. Loan received : Occasional
10. Deduction items :
    1. Professional Tax : (AS per Gross Income Slab prescribed by the Govt.)
    2. P.F. : Minimum 6.25% of basic Pay(+AGP)
    3. Addl. P.F. : any amount
    4. LIC Premium : As per Salary Saving Scheme and Personal Scheme
    5. Income Tax Deduction : Based on approximate calculations, monthly deduction as Tax Deducted as Source.
    6. P.F. Loan Recovery (with interest)
    7. Recovery of Advance Salary
    8. Refund of bank loan (EMI) as guaranteed by the institute on behalf of the employee.