


COMPENDIUM OF GENERAL CIRCULARS

Sl. No.	Subject  [Click bellow to open the Report]	Volume No.
1	Related with West Bengal Financial Rules	Volume – I
2	Related with Integrated Financial Management System	Volume – II
3	Related with West Bengal Treasury Rules & Miscellaneous	Volume – III
4	Related with Education Department and WBHS	Volume – IV
5	Related with Service Rules & Pension Matters	Volume – V

2018



Government of West Bengal
Finance Department

Directorate of Treasuries & Accounts

COMPENDIUM OF GENERAL CIRCULARS

Related with
West Bengal Financial Rules

Volume I
2018



Government of West Bengal
Finance Department

Directorate of Treasuries & Accounts

Preface

The Directorate of Treasuries & Accounts, West Bengal has been publishing “Hand Book of General Circulars” – a compendium of important Government Orders and Circulars issued by various Departments since the year 1992. Six (6) editions of the book have already been published so far. These publications have received appreciation among various offices of the State Government as it helped them perform their functions in accordance with the provisions of Government Orders readily made available through this publication.

The last edition of the book was published in May 2014. Meanwhile, due to introduction of IFMS, HRMS & GRIPS the process and methodology of collection, distribution as well as the drawal of Government finances have changed to a large extent.

Accordingly, necessity has been felt to compile all important Government Orders and Circulars published since then in a new ‘Compendium of General Circulars – 2018’. The present compendium has been divided in the following **five (5) separate volumes** -

- 1) related with West Bengal Financial Rules (Volume – I)**
- 2) related with Integrated Financial Management System (Volume – II)**
- 3) related with West Bengal Treasury Rules & Miscellaneous (Volume – III)**
- 4) related with Education Department and WBHS (Volume – IV)**
- 5) related with Service Rules & Pension Matters (Volume – V)**

Utmost care has been taken to make the compilation error free and exhaustive. Web/PDF version is available for download from the Finance Department Portal of the Government of West Bengal (www.wbfin.nic.in).

I hope this edition will also provide help to all the officers and staff who are performing their assigned duties in various government offices in ensuring timely delivery of benefits to the public in general.

Kolkata




P. A. Siddiqui, I.A.S.

Director of Treasuries & Accounts
West Bengal


Volume - I

Index

DFPR

Sl. No.	 G.O. No. & Date [Click bellow to open the Report]	Subject	Page No.
1	No. 4411-F(Y), dt. 04.06.15	Revised Schedule A & B of DFPR.	1
2	No. 707-F(Y), dt. 09.02.16	Amendment in Schedule B of Delegation of Financial Power Rules, 1977.	25
3	No. 1224-F(Y), dt. 02.03.16	Amendment in Schedule B of DFPR, 1977.	30
4	No. 4217-F(Y), dt. 10.08.16	Administrative approval of Plan projects/schemes.	34
5	No. 5088-F(Y), dt. 26.09.16	Modification of WBFR,1977 of Director General Police.	35
6	No. 5301-F(Y), dt. 05.10.16	Financial power of Departmental Secretaries for according administrative Approval.	37
7	No. 191-F(Y), dt. 10.01.17	Re-delegation of financial powers delegated by Finance Department.	38
8	No. 1410-F(Y), dt. 08.03.17	Financial Power to Information & Culture Department	39
9	No. 2517-F(Y), dt. 25.04.17	Financial Power of CP Kolkata.	40
10	No. 3490-F(Y), dt. 05.06.17	Re-delegation of Financial Power.	42
11	No. 1324-F(Y), dt. 20.12.17	Enhancement of delegated financial power of certain Departments	43
12	No. 942-F(Y), dt. 15.02.18	Enhancement of DFPR for engagement of RITES and WAPCOS	44
13	No. 1659-F(Y), dt.16.03.18	Delegation of Financial Powers to the hierarchy of officers under the Health & Family Welfare Dept.	45
14	No.3554-F(Y), dt 04.06.18	Revision of delegated financial power for sports related activities of Police personnel of Kolkata Police Under Home & Hill Affairs Department.	55


PROCUREMENT OF GOODS AND SERVICES

Sl. No.	 G.O. No. & Date [Click bellow to open the Report]	Subject	Page No.
1	No. 5424-F(Y), dt. 26.06.12	Clarification on e-TENDER	59
2	No. 1956-F(Y), dt. 04.04.14	Amendments of West Bengal Financial Rules of Rule 47(14), Volume-I	60
3	No. 4068-F(Y), dt. 25.05.15	Fixation of reserve price for bids.	63
4	No. 4884-F(Y), dt. 15.09.16	E-Tendering/e-Auction.	64
5	No. 4986-F(Y), dt. 21.09.16	Financial Advisors routing of files to Finance Department.	65


Volume - I

6	No. 2592-F(Y), dt. 27.04.17	E-Tender: Selection of numbers of authorised officers.	66
7	No. 4378-F(Y), dt. 13.07.17	Extension of last date of submission of bids.	67
8	No. 3661-F(Y), dt 07.06.18	Revised norms for extension of dates for getting more bids when the number of bids received is less than three or insufficient	68
9	No.3876-F(Y), dt 14.06.18	Procurement of Goods & Services through Government e-Marketplace (GeM)	69

GST

Sl. No.	 G.O. No. & Date [Click bellow to open the Report]	Subject	Page No.
1	No. 411-FB, dt. 23.06.17	Receipts Heads of Consolidated Funds & Public Accounts under GST	73
2	No. 1126-FT, dt. 28.06.17	Non-Taxable Goods-WBGST.	76
3	No. 1136-FT, dt. 28.06.17	Non-Taxable Services WBGST.	86
4	No. 1015, dt. 28.06.17	Deduction of STDS from 01/07/2017_Treasury Notification.	114
5	No. Circular 5-2017-TDS, dt. 29.06.17	Trade Circular.	116
6	No. 4374-F(Y), dt. 13.07.17	Amendment of Rule 47(9)(b) of WBFR.	117
7	No. 4406-F(Y), dt. 14.07.17	Registration under GST as deductor of tax	118
8	No. 558-FB, dt. 20.07.17	Opening of 35 Heads of account on the Receipt side of Consolidated Fund and 2 heads of Account in Public Account for accounting of GST.	119
9	No. 1278-F.T., dt. 14.07.17	Corrigendum to 1126-FT dt. 28.06.17	121
10	No. 380-F(Y), dt. 18.01.18	Manual Refund Procedure of SGST	122

MISCELLANEOUS

Sl. No.	 G.O. No. & Date [Click bellow to open the Report]	Subject	Page No.
1	No. 3385-F(Y), dt. 28.04.15	Maximum reimbursable amount of telephone charges for residential landline telephone as well as for personal mobile phone in respect of officers of the rank of Principal Secretary.	127
2	No. 6718-F(Y), dt. 08.09.15	Labour Cooperative exempted from paying EMD but not for SD.	128
3	No. 862-FD, dt. 14.10.15	Vetting of FD before direct purchase of land.	129
4	No. 7544-F(Y), dt. 16.10.15	Applicability of Rule 47D of WBFR-I regarding engagement of private agencies.	130
5	No. 8490-F(Y), dt. 17.12.15	Amendment of Rule 47(9)(b).	131
6	No. 321-FB, dt. 15.06.16	Debt Sustainability Certificate.	132

Volume - I

7	No. 3975-F(Y), dt. 28.07.16	Online receipt and refund of EMD for e-procurement.	133
8	No. 4603-F(Y), dt. 01.09.16	Nomination of FA in Governing Body of Parastatal.	142
9	No. 5152-F(Y), dt. 28.09.16	Nomination of Financial Advisors as representatives of Finance Department in tender committee/ bid evaluation committee of the administrative Department.	143
10	No. 5302-F(Y), dt. 05.10.16	e-procurement - linking of bank Accounts of PSUs / Local Bodies etc. with ICICI Bank payment gateway.	144
11	No. 5688-F(Y), dt. 03.11.16	Transfer of EMD received online to the Security Deposit Account at Treasury.	146
12	No. 925-F(Y), dt. 14.02.17	Revised procedure of acceptance of bids.	147
13	No. 1722-FB, dt. 16.03.17	Amendment to Consolidated Sinking Fund.	151
14	No. 1723-FB, dt. 16.03.17	Amendment to Consolidated Sinking Fund.	151
15	No. 1724-FB, dt. 16.03.17	Amendment of Guarantee Redemption Fund, 2014.	152
16	No. 1776-F(Y), dt. 24.03.17	Clarification on Rule 47D.	153
17	No. 2691-F(Y), dt. 02.05.17	Performance Bank Guarantee.	154
18	No. 2867-F(Y), dt. 11.05.17	WB Agro Industries Corporation Ltd. Included in Annexure-C of Rule 47D.	156
19	No. 660-FB, dt. 08.08.17	Online Credit confirmation & release of fund.	157
20	No. 5304-F(Y), dt. 25.08.17	Specified format for submission of required information.	159
21	No. 782-FB, dt. 05.09.17	Online submission of UC for Central Scheme.	162
22	No. 6029-F(Y), dt. 22.09.17	Admn. Approval Order along with sanction order.	163
23	No. 6142-F(Y), dt. 10.10.17	Modification of Rule 47D sub rule (1) of WBFR.	164
24	No. 971-F(Y), dt. 16.02.18	Certain cases requiring concurrence of Finance Group-T	165

DFPR

Government of West Bengal
Finance Department
Audit Branch

No. 4411-F(Y)

Dated: 04.06.2015

NOTIFICATION

In exercise of the power conferred by clause (3) of article 166 of the Constitution of India, the Governor is pleased to make the following amendment in Delegation of Financial Power Rules, 1977.

AMENDMENT

Schedule 'A' and Schedule 'B' of Delegation of Financial Power Rules, 1977 are substituted with the revised Schedules given in the Annexure.

By order of the Governor,

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Annexure to FD Notification no.4411-F(Y) dt.4th June, 2015

Schedule-A (General)

Sl. No.	Items of expenditure	Object head of budget	Delegation to					Remarks
			SDO/heads of offices at subdivision and block level	Other District officers including Divisional Fire Officer (excluding SP)	District Magistrate, Distt. Judge	Heads of departments (other than Div Commissioners/ Secretaries/ Addl Chief Secretaries)	Addl Chief Secretary/ Principal Secretary/ Div Commissioner	
1	2	3	4	5	6	7	8	9
1	Expenditure in connection with running of offices- i. Binding through non-Government agency - General Charges for ii. Postage service and telegram charges iii. Medicines for First Aid Boxes in Offices - Local purchase iv. Stationeries including computer stationeries Local purchase of	13 13 13	Full power Full power 20% of total allotment under OE (13-04) per annum	Full power Full power	Full power Full power	Full power Full Power	Full power Full power	Power is subject to scale regulating the expenditure If not available from Government Stationery office, shall be certified in the order for purchase

	v. Refreshments - At meetings includes expense for tea and biscuits / snacks for audit party	13	10% of total allotment under OE (13-04) per annum	Full Power	Full Power	Full Power	Subject to instructions issued in economy measure circulars issued from time to time. Necessary certificate on expenditure is to be furnished by DDO that Bill claimed so far has not exceeded the 10% ceiling.
	vi. Printing of duplicate carbon Receipt books only from Govt. Press	13	Nil	Nil	Nil	Full power	Subject to the condition that computers are purchased with Govt. permission and also AMCs have duly been executed for maintenance and repair
	vii. Consumables for Computer and photocopier including ink cartridges for various printers, toner for use in photocopier	13	Full power	Full power	Full power	Full power	Amount of Bill Per month per landline connection of already approved and installed telephones in offices. For new landline / telephone / broadband connection approval of Finance Department has to be obtained.
	viii. Telephones monthly charges - office telephones	13	Full power	Full power	Full power	Full power	Power is subject to scale regulating the expenditure.
2	Purchases in connection with running of offices - i. Furniture including Iron safe and steel/Almirah etc.	13	Rs. 15,000 in each case	Rs. 15,000 in each case	Rs. 30,000 in each case	Rs. 50,000 in each case	Provided (i) the schedule and scale of furniture laid down by Public Works Department is followed, (ii) furniture is purchased from sources prescribed in the purchase policy of the Government and observing tender rules of WBFR. ACS /Pr. Secy / Secretary / DG / Commissioner will not re-delegate their power to any other office.
	ii. Bicycles	13	Full power	Full power	Full power	Full power	

	iii. Tents - Purchase and Repairs	25	Full power	Full power	Full power	Full power	Full power	Full power	Power is subject to scale regulating the expenditure
3	Repairs of - i. Bicycles	13	Full power	Full power	Full power	Full power	Full power	Full power	
	ii. Repairs to furniture	13	Rs. 1,500 in each case	Rs. 2,000 in each case	Rs. 5,000 in each case	Rs. 25,000 in each case	Full power	Full power	
	iii. Repairs of Building - execution of petty repair works only	19/27	Rs. 20,000 in each case Max. Rs. 3,00,000 per annum	Rs. 30,000 in each case Max. Rs. 4,00,000 per annum	Rs. 50,000 in each case Max. Rs. 10,00,000 per annum	Rs. 75,000 in each case Max. Rs. 50 Lakhs per annum	Rs. 1,00,000 in each case Max. Rs. 2 (two) Crores per annum	Full power	[19-other than office 27-office] Necessary certificate on expenditure is to be furnished by DDO that Bill claimed so far has not exceeded the annual ceiling.
	iv. Repair of tents	25	Full power	Full power	Full power	Full power	Full power	Full power	
4	Hiring of equipments for office running- i. Furniture ii. Electric fans etc. iii. Heaters and coolers	13	Rs.750 in each case	Rs. 1,250 in each case	Rs. 3,000 in each case	Rs. 5,000 in each case	Full Power	Full Power	Furniture should not be hired for more than three (3) months. Hiring should be done observing tender / quotation formalities. Rates of hiring should be per day basis if hired for less than 30 days. It should be monthly basis, If hired for more than 30 days but less than three (3) months. Provided it is certified that Public Works Department are unable to supply, provided considered essential.
5	Boats / Motor Launch- Repairs and hiring of	50	Full power	Full power	Full power	Full power	Full power	Full power	Subject to rates and other terms and conditions of Transport Department. However Hiring and subsequent renewal should be only with approval of Appropriate authority.

6	Conveyances other than motor vehicles - Purchase and hire of (cart, horses, mules, ponies, etc.)	50	Nil	Full power	Full power	Subject to Max. Rs. 1,00,000 per annum	Subject to Max. Rs. 5,00,000 per annum	Full power	Where bedding and clothing are required on scale prescribed by Government
7	Bedding & clothing- Purchase of (for vagrants, hospital, etc.)	21	Full power	Full power	Full power	Full power	Full power	Full power	(i) This does not include newspaper; expenditure is subject to scale prescribed by the Government. Bare acts, rules of State / Central Govt. may be purchased from Govt. sales depot /shop of State / Central Govt. (ii) expenditure should be within the fund allotted for the purpose [13-for office other than libraries/50-for libraries]
8	Books, periodicals - Purchase of	13/50	According to scale of sanctioned entitlements	Legal Remembrancer, West Bengal - Full power for purchase of Law Books / journals / periodicals	Full power	Full power	Full power	Full power	Expenditure on diet is incurred on scales and rates fixed by Government. Subject to terms of agreement made with the concurrence of Finance Department
9	Diet expenses allowances, etc.	21	Full power	Full power	Full power	Full power	Full power	Full power	Subject to scales laid down by Government
10	Insurance of goods - (a) by rail	28	Nil	Nil	Nil	Nil	Full Power	Full Power	
	(b) Other than by rail	28	Nil	Nil	Nil	Nil	Full power	Full power	
11	Instruments, including cameras, magnifying glass, models, microscope, tools and plant (workshop)-Purchase and repairs	52	Rs. 15,000 in each case	Rs. 20,000 in each case	Rs. 50,000 in each case	Max. of Rs. 1 Lakhs in each case	Full Power	Full Power	
12	Liveries and umbrellas -Purchase of	13	Full power	Full power	Full power	Full power	Full power	Full power	

13	(a) Motor vehicles - Maintenance and repairs of Govt owned vehicles	13- purchase & maintenance of office staff vehicle	Rs. 6,000 per annum per vehicle	Rs. 6,000 per annum per vehicle	Rs. 8,000 per annum per vehicle	12,000 per annum per vehicle	Full Power	To be repaired / serviced from the authorized service centres of the manufacturers of the vehicle. Expenditure on maintenance excludes fuel / lube cost to run the vehicle but includes other items like tyres, batteries, etc. Fuel & Lube cost limited to the scale & mileage approved by Transport Deptt. Departmental Secretary has full power to relax the average daily fuel consumption limit of a vehicle, when such excess consumption is for official purpose due to unavoidable circumstances. No account operating charge/ advance is admissible to fuel filling stations for supply of fuel, etc. Subject to conditions that -
			Rs. 25,000 per annum per vehicle	Rs. 30,000 per annum per vehicle	Rs. 40,000 per annum per vehicle	50,000 per annum per vehicle	Full Power	
			Rs. 30,000 per annum per vehicle	Rs. 45,000 per annum per vehicle	Rs. 50,000 per annum per vehicle	70,000 per annum per vehicle	Full Power	
			Rs. 40,000 per annum per vehicle	Rs. 50,000 per annum per vehicle	Rs. 60,000 per annum per vehicle	Rs. 1,00,000 per annum per vehicle	Full Power	
(b) Fabrication of vehicle bodies-	i. Between 1 and 3 tonner ii. over 3 tonner	Nil	Nil	Nil	Nil	i. Rs. 2 Lakhs per vehicle ii. Rs. 4 Lakhs per vehicle	Full Power	1. Vehicle is severally damaged due to age (not less than 7 years) or severally damaged due to accident and requiring fabrication of bodies on old chassis 2. Motor Vehicle Inspector should certify necessity of fabrication of bodies.

									vehicle, when such excess consumption is for official purpose due to unavoidable circumstances. It includes parking charges for official duties, if parked in 'car parking zone',	
14	Maps - Cost of cadastral	50	Full power	Full power	Full power	Full power	Full power	Full power	Full power	Full power
15	Office expenses (conveyances as per prescribed rates, charges for electric current, tumblers, allowance for supply of drinking water, taxes to Municipalities etc.)	13/14	Full power	Full power	Full power	Full power	Full power	Full power	Full power	As per rates & scales approved by govt.
16	Printing	16/26 13	Rs. 5,000 in each case	Rs. 10,000 in each case	Rs. 30,000 in each case	Rs. 50,000 in each case	Rs. 50,000 in each case	Full Power	Full Power	Tender rules shall be observed in the matter of selection of the private presses. Limited Tender inquiry shall be observed in printing from other government press.
17	Cost of Remittance of money	28	Full power	Full power	Full power	Full power	Full power	Full power	Full power	
18	Rewards (other than Police, Excise, Fire & Emergency Services for which separate delegation is given in Schedule B)	05/41/ 50	Rs. 200 in each case subject to a maximum - i. Rs. 400 to a single person in a year ii. Rs. 5,000 per year	Rs. 500 in each case subject to a maximum - i. Rs. 1,000 to a single person in a year ii. Rs. 10,000 per year	Rs. 1,000 in each case subject to a maximum - i. Rs. 2,000 to a single person in a year ii. Rs. 25,000 per year	Rs. 2,000 in each case subject to a maximum - i. Rs. 4,000 to a single person in a year ii. Rs. 50,000 per year	Rs. 2,000 in each case subject to a maximum - i. Rs. 4,000 to a single person in a year ii. Rs. 50,000 per year	Full Power	Full Power	05-Govt employee 41--secret service 50-other than secret service
19	Exhibitions	26	Nil	Nil	Nil	Rs. 25,000 in each case	Rs. 25,000 in each case	Rs. 50,000 in each case	Rs. 50,000 in each case	Provided information and public relations department certifies that Government should participate in the particular exhibition.
20	Rent / Rent Compensation for -	14	Rs. 4000/- for	Rs. 5000/- for	Rs. 8,000/- for	Rs. 50,000/- for	Rs. 50,000/- for	Full power	Full power	Administrative Approval of DM / Heads of departments is required before hiring.

		each per month	each per month	each per month	each per month	each per month	any building Rent must be assessed by concerned L.A Collector. Private space can only be hired provided it is clearly certified in the proposal that govt. space / accommodation is not available.
a. Office b. Garage c. Residence		each per month	each per month	each per month	each per month	each per month	
		<p>(i) Space hired for office accommodation should not exceed the requirement (ii) terms and conditions fixed by land and land reforms department should be fulfilled (iii) for renewal of rent including the Rent Compensation, sanction of the Finance Deptt will not be necessary. (iv) The Heads of offices, District Magistrates / Heads of Departments and Commissioner / Secretary of a Department will accord necessary sanction to the renewal of the premises hired / acquired within their respective financial power unless otherwise directed in the first order authorizing the hiring / requisition, subject to the condition that the original terms and conditions will remain the same. However at the time of renewal the new rent should not exceed 5% of last rent paid. The Commissioner / Secretary of a Department will have the full power to accord new sanction / renewal of rent in all cases, irrespective of the limit of monthly rent, subject to the aforesaid condition.</p>					
21	Advertisement and publicity in print & Audio-visual media regarding official matters where such advertisements are mandatory / required as per rules	Upto Rs. 5,000 on each occasion subject to the maximum of Rs. 50,000 per annum	Upto Rs. 10,000 on each occasion subject to the maximum of Rs. 1 Lakh per annum	Upto Rs. 50,000 on each occasion subject to the maximum of Rs. 5 Lakhs per annum	Upto Rs. 50,000 on each occasion subject to the maximum of Rs. 5 Lakhs per annum	Upto Rs. 1 Laks on each occasion subject to the maximum of Rs. 10 Lakhs per annum	Subject to following conditions - i. Cost of advertisement & publicity will be regulated by advertisement policy of state govt. ii. Rates will be as per rates approved by I&CA Deptt. iii. Total expenditure should remain within the budgetary provisions for the purpose. All expendable and issuable articles except those mentioned in other items of this schedule and also except spare parts, and motor cars, shall be treated as stores. [21-normal 89-emergency]
22	Stores - Purchase of	Rs. 10,000 on each item subject to Maximum of Rs. 1,00,000 per annum	Rs. 15,000 on each item subject to Maximum of Rs. 1,50,000 per annum	Rs. 25,000 on each item subject to Maximum of Rs. 3,00,000 per annum	Rs. 40,000 on each item subject to Maximum of Rs. 5,00,000 per annum	Full Power	
23	Spare parts of tools and plant	Upto 3% of the book value in a year	Upto 3% of the book value in a year	Upto 5% of the book value in a year	Upto 10% of the book value in a year	Full Power	
24	Spare parts of ropeway	Nil	Nil	Nil	Nil	Full Power	

Electronic / IT Equipments / Items -									
25	(a) Purchase of- 13/77 i. Computer / Laptop with peripherals including UPS and printer, scanner, LAN, storing devices, such as, Pen drive, CD, Removable hard discs ii. Photocopier iii. Water Filters iv. Biometric Attendance System v. Digital Signature Certificates (DSCs) vi. Fax machine for already installed landline connection vii. Testing certification by STQC								Other Terms & Conditions and provisions of GO vide FD notification no. 5320-F(Y) dt. 22.6.12 shall apply. While purchasing the computer and its peripherals the purchase procedure contained In memo no. 1782-F.dt. 1.3.2006 read with memo no. 3876- F dt.2.5.2005 shall be followed. Preferably the equipments should be purchased with 3/5 years warranty.
	(b) Broadband connection in already installed landline telephone / Purchase of Data card Connection	13							
	(c) Repairs and Annual Maintenance Contract (AMC) of	13/50							
	i. Computer / Laptop with peripherals including UPS and printer, scanner, LAN, Removable hard discs, ii. Biometric Attendance System iii. Fax Machines iv. Photocopier								However subject to conditions - 1. Preferable the equipments should be purchased with 3/5 years warranty. 2. It is advised that Rates of AMC are obtained through tender at the time of purchase itself 3. Subsequently also the Rates of AMC / repairs are obtained through tender/quotations 3. If AMC is entered with OEM, Rates of AMC should not exceed 10% cost of purchase / installation of the equipment
28	General - Any other item not specifically provided in	50							If expenditure is certified to be unavoidable. This item embrace petty items of very

<p>this schedule - required for the management or maintenance of office and other establishment of Government (Dak to officers camp, coolie charges for carrying files to and from office to assembly during sessions or Ministers, or officers' residences or other offices at a considerable distance provided a coolie is actually engaged; demurrage charge, lighting charges, purchase of locks and seals, burial charges, fees for testing at Government Test House, conveyance charges, tour charges, purchase of copies of court judgment, charges for prizes, etc. The list is illustrative, not exhaustive.</p>	<p>Note 1. One of the Assistant Secretaries of every department may be declared as Head of the office in terms of rule 5(16A) of West Bengal Service Rules Part 1, and he will exercise the financial power of the Head of Office.</p> <p>Note 2. The Registrars of Secretariat departments will be competent to pass contingent bills up to Rs. 150/- in each case.</p> <p>Note 3. The senior most Section Officer of each department will pass contingent bills up to Rs. 50 in each case excepting tiffin allowance. Bills of Class IV employees in respect of which the limit shall be up to Rs. 50 in each case.</p> <p>The Registrar of Secretariat Department and seniormost section officer of each department under provisions contained in this item have been authorized to pass contingent bills including conveyance hire bills upto specified limits in order that these petty expenses may be incurred without any sanction of the Head of Office and the certificate required under rule 3 of Appendix 11 of West Bengal Financial Rules, Volume II, may be signed by the Registrar or seniormost section officer of a Secretariat / Department or by an officer who in exercise of his delegated power sanction for contingent expenses on this account.</p>	<p>common nature which are bare minimum for management and maintenance of office or an establishment in Expenditure connection with repair or maintenance of airconditioner, ammonia printing machine etc. which is heavy and uncommon in nature is not covered by this item.</p>
<p>29</p>	<p>The Assistant Secretaries of the respective departments offices above their rank in Secretariat department shall, however, be competent as usual to communicate to the Accountant General, West Bengal, sanctioned of advances from Provident Fund where such order are issued on behalf of the Governor in special and urgent cases. The specific signatures of all such officers who will communicate sanction must be kept on record with the Accountant General, West Bengal.</p>	<p>Additional Chief Secretary / Principal Secretary / Secretary of the Department declared by PWD as nodal department for the Government buildings where the service is neither provided nor arranged by PWD - Full Power*</p>
<p>30</p>	<p>(a) Housekeeping - Outsourced agency *8902-F(Y)dt.19.12.2013</p>	<p>i. Housekeeping Includes providing security, sweeping, cleaning and scavenging service etc., within the office. ii. The Nodal Department of each Government Office Building will exercise the financial power hereby delegated to incur the outsourced housekeeping expenditure; iii. The service provider for housekeeping service should be selected through open, fair and transparent tender process as envisaged in Rule 47(B) and notes thereunder of WBFR, since amended vide FD notification no. 5400-F(Y) dt. 25.6.2012; iv. The nodal department of each such state Government office building shall collect the standard contract documents from PWD for the purpose of the tender; v. PWD will assist the nodal department, If necessary, for the housekeeping tender.</p>

SCHEDULE-B

Agriculture Department									
A	Director of Agriculture	Pr. Secretary/ Secretary of the Department	Full Power	Guided by scheme guidelines	Full Power	Guided by scheme guidelines			
i.	Seeds - purchase of								
ii.	Seeds - Free distribution of (in case any schemes)								
B Excise Department									
B	Superintendent of Excise	Deputy Commissioner of Excise or Collector of Excise	Commissioner of Excise	Secretary of the Department	Full Power	Guided by scheme guidelines			
i	Rewards	Rs. 750 in each case subject to a maximum i. Rs. 1,500 to a single person in a year ii. Rs. 10,000 per year	Rs. 1,000 in each case subject to a maximum - i. Rs. 2,000 to a single person in a year ii. Rs. 20,000 per year	Rs. 3,000 in each case subject to a maximum - i. Rs. 6,000 to a single person in a year ii. Rs. 50,000 per year	Full Power				
ii	Reimbursement of Uniform and its maintenance charge 262-Ex dt.18.3.14	13-04	Controlling officers of the Excise personnel -Full Power	The Excise Commissioner, West Bengal shall fix the time and mode of payment of					

				Subject to the following conditions, namely: 1. Rate @ Rs. 2,000/- per head per annum 2. maintenance charge rate @ Rs.400/- per head per annum 3. The articles to be purchased by the employee as per specification 4. The employee will wear the uniform. The employee will claim reimbursement.	uniform allowance and maintenance charge from time to time.	
C Finance (Revenue) Department						
i.	Advertisement and publicity in print & audio-visual media regarding provisions / changes in sales tax /VAT / P.Tax act & rules				Commissioner, Commercial Taxes Directorate	Secretary/ Principal Secretary
					Upto Rs. 2 Crores per annum	Full Power
D Director, State Lotteries, West Bengal						
i.	For display and other campaign / Advertisements in newspaper.	26			Director, State Lotteries, West Bengal	Secretary/ Principal Secretary
ii.	For poster printing	26			Rs. 13,500 for each occasion.	Full Power
iii.	For designing				Rs. 1,500 in each case.	Full Power
Iv.	Other items	50			Rs. 1,500 in each case.	Full Power

E. Fire & Emergency Services						
				Divisional Fire Officer	DG, Fire & Emergency Services	Secretary / Principal Secretary
I.	Rewards	05/41/50		Rs. 1,000 in each case subject to a maximum - i. Rs. 3000 to a single person in a year ii. Rs. 15,000 per year	Rs. 4,000 in each case subject to a maximum - i. Rs. 12,000 to a person in a year ii. Rs. 80,000 per year	Full Power
ii.	Purchase and Maintenance / Repairs of Life Saving Devices like Hydraulic Platform, TTL, AFCT, Water Bowsers, etc.				Full Power	Full Power
iii.	Fabrication of body with equipments (on New Vehicles / chassis)					Full Power
iv.	Motor Vehicle - Maintenance and Repair of Fire Tenders and Vehicles directly involved in Fire Fighting task					

	Fire Tenders only (other vehicle maintenance governed by Schedule - General provisions)				Rs. 60,000 per annum per vehicle	Rs. 1,50,000 per annum per vehicle	Full Power	To be repaired / serviced from the authorized service centres of the manufacturers of the vehicle. Expenditure on maintenance excludes fuel / lube cost to run the vehicle but includes other items like tyres, batteries, etc. Fuel & Lube cost limited to the scale & mileage approved by Transport Deptt. Departmental Secretary has full power to relax the average daily fuel consumption limit of a vehicle, when such excess consumption is for official purpose due to unavoidable circumstances. No account operating charge/ advance is admissible to fuel filling stations for supply of fuel, etc.
V.	Store-Purchase			Rs. 10,000 on each item subject to Maximum of Rs. 1,00,000 per annum	Rs. 40,000 on each item subject to Maximum of Rs. 7,00,000 per annum	Full Power		

F Fisheries Department						
			Assistant Director	Dy. Director	Director	Secretary / Pr. Secretary
(1)	Exhibition-Participation in 26				Up to Rs. 525 in each case and upto Rs. 3,750 per annum.	
(2)	Exhibition-Donation of fish products. 20				Up to Rs.375 per annum.	
(3)	Free donation of fry and fingerlings for demonstration purpose. 20				Up to Rs. 75 each and up to Rs. 75 a year subject to prescribed conditions.	
(4)	Fish seedlings - 21				Rs. 1,500 at a time.	
(5)	Purchase of Nets and yarns 21		Rs. 375 at a time.		Rs. 375 in each case and up to Rs. 1,000 a year.	
G	Health Department: Since the functioning and hierarchy of Health & Family Welfare Department is quite different from others and it needs a different type of delegation matrix and arrangement, Health & Family Welfare Department will prepare its own delegation of financial power with the approval of Finance Department.					

Schedule - B
Home (Police) Department

Sl. No.	Items of expenditure	Object head of budget	SP / Unit-in-charge / CO	Commissioner of police other than Kolkata / DIG (Range) / AP / Railways / SVSPA & Zonal IGP	DG/ADG of CID/IB/EB/Traffic/ SCRB/ Telecom/ Training/AP/ Railways/ CIF and Director of Security	DG and IGP / CP, Kolkata	Home Secretary	Remarks
1	2	3	4	5	7	8	9	
1	Expenditure in connection with running of offices- i. Binding through non-Government agency. - General Charges for ii. Postage service and telegram charges	13	Full power	Full power	Full power	Full power	Full power	Power is subject to scale regulating the expenditure
	iii. Medicines for First Aid Boxes in Offices - Local purchase	13	Full power	Full power	Full power	Full power	Full power	
	iv. Stationeries including computer stationeries - Local purchase of	13	20% of total allotment under annum	20% of total allotment under OE (13-04) per annum	Full power	Full power	Full power	If not available from Government Stationery office, shall be certified in the order for purchase
	v. Refreshments - At meetings also includes expense for tea and biscuits / snacks for audit party	13	10% of total allotment under annum	10% of total allotment under OE (13-04) per annum	Full Power	Full Power	Full Power	Subject to instructions issued in economy measure circulars issued from time to time. Necessary certificate on expenditure is to be furnished by DDO that Bill claimed so far has not exceeded the 10% ceiling.

	vi. Printing of duplicate carbon Receipt books only from Govt. Press	13	Nil	Nil	Nil	Full power	Full power	Full power	Subject to the condition that computers are purchased with Govt. permission and also AMCs have duly been executed for maintenance and repair
	vii. Consumables for Computer and photocopier including ink cartridges for various printers, toner for use in photocopier	13	Full Power	Full Power	Full Power	Full power	Full power	Full power	Amount of Bill Per month per landline connection of already approved and installed telephones in offices. For new landline / telephone / broadband connection approval of Finance Department has to be obtained.
	viii. Telephones monthly charges - office telephones	13	Full power	Full power	Full power	Full power	Full power	Full power	Power is subject to scale regulating the expenditure.
2	Purchases in connection with running of offices - i. Furniture ii. Iron safe and steel Almirah etc.	13	Rs. 20,000 in each case	Rs. 25,000 in each case	Rs. 50,000 in each case	Full Power (9251-F dt. 28.09.14)	Full power	Full power	Provided (1) the schedule and scale of furniture laid down by Public Works Department is followed, (ii) furniture is purchased from sources prescribed in the purchase policy of the Government and observing tender rules of WBFR. ACS/Pr. Secy/Secretary / DG / Commissioner will not re-delegate their power to any other office.
	iii. Bicycles	13	Full power	Full power	Full power	Full power	Full power	Full power	
	iv. Tents - Purchase and Repairs	25	Full power	Full power	Full power	Full power	Full power	Full power	

3	Repairs of - i. Bicycles	13	Full power	Full power	Full power	Full power	Full power	Power is subject to scale regulating the expenditure
	ii. Repairs of furniture	13	Rs. 2,000 in each case	Rs. 3,000 in each case	Rs. 5,000 in each case	Full Power	Full power	
	iii. Repairs of Building - execution of petty repair works only	19/27	Rs. 30,000 in each case Max. Rs. 5,00,000 per annum	Rs. 50,000 in each case Max. Rs. 7,50,000 per annum	Rs. 75,000 in each case Max. Rs. 20,00,000 per annum	Rs. 1,00,000 in each case Max. Rs. 1 (one) Crore per annum	Rs. 1,00,000 in each case Max. Rs. 2 (two) Crores per annum	[19-other than office 27-office] Necessary certificate on expenditure is to be furnished by DDO that Bill claimed so far has not exceeded the annual ceiling.
	iv. Repair of tents	25	Full power	Full power	Full power	Full power	Full power	
4	Hiring of equipments for office running-	13	Rs. 1,000 in each case	Rs. 1,500 in each case	Rs. 3,000 in each case	Rs. 5,000 in each case	Full Power	Furniture should not be hired for more than three (3) months. Hiring Should be done observing tender / quotation formalities.
	i. Furniture		Rs. 10,000 per annum	Rs. 15,000 per annum	Rs. 20,000 per annum	Full Power	Full Power	Rates of hiring should be per day basis if hired for less than 30 days. It should be monthly basis, if hired for more than 30 days but less than three (3) months.
	ii. Electric fans etc.							Provided it is certified that Public Works Department are unable to supply, provided considered essential.
	iii. Heaters and coolers							Subject to rates and other terms and conditions of Transport Department However Hiring and subsequent renewal should be only with approval of Appropriate authority.
5	Boats / Motor Launch- Repairs and hiring of	50	Full power	Full power	Full power	Full power	Full power	
6	Conveyances other than motor vehicles -Purchase and hire of (cart, horses, mules, ponies, etc.)	50	Nil	Nil	Max. Rs. 5,00,000 per annum	Max. Rs. 20,00,000 per annum	Full power	
7	Bedding & clothing- Purchase of (for hospital, Lines, Training institute etc.)	21	Full power	Full Power	Full power	Full power	Full power	Where bedding and clothing are required on scale prescribed by Government

8	Books, periodicals - Purchase of	13	According to scale of sanctioned entitlements				<p>i. This does not include newspapers; ii. expenditure is subject to scale prescribed by the Government</p> <p>iii. Bare acts, rules of State / Central Govt. may be purchased from Govt, sales depot / shop of State/Central Govt</p> <p>iv. expenditure should be within the fund allotted for the purpose.</p>
9	Diet expenses allowances, etc.	21	Full power	Full power	Full power	Full power	Expenditure on diet is incurred on scales and rates fixed by Government
10	Insurance of goods - (a) by rail (b) Other than by rail	28 28	Nil Nil	Nil Nil	Full Power Full power	Full Power Full power	Subject to terms of agreement made with the concurrence of Finance Department Preferably it should be done through PSUs dealing in insurance matters.
11	Instruments, including cameras, magnifying glass, models, microscope, tools and plant (workshop)- Purchase and repairs	52	Rs. 25,000 in each case	Rs. 30,000 in each case	Rs. 50,000 in each case	Max. of Rs. 2 Lakhs in each case	
12	Liveries and umbrellas- Purchase of	13	Full power	Full power	Full power	Full power	Subject to scales laid down by Government
13	(a) Motor vehicles -Maintenance and repairs of Govt owned vehicles	13-					To be repaired / serviced from the authorized service centres of the manufacturers of the vehicle.
	i. Motor Cycle		Rs. 6,000 per annum per vehicle	Rs. 6,000 per annum per vehicle	Rs. 8,000 per annum per vehicle	12,000 per annum per vehicle	Expenditure on maintenance excludes fuel / lube cost to run the vehicle but Includes other Items like tyres, batteries, etc. Fuel & Lube cost limited to the scale & mileage approved by Transport Deptt. Departmental Secretary has full power to relax the average daily fuel consumption limit of a vehicle, when such excess consumption is for official purpose due to unavoidable circumstances. No account operating charge/ advance is admissible to fuel filling stations for supply of fuel, etc.
	ii. Small Vehicles - Jeep / Ambulance / Tata Sumo type		Rs. 25,000 per annum per vehicle	Rs. 30,000 per annum per vehicle	Rs. 40,000 per annum per vehicle	50,000 per annum per vehicle	
	iii. Between 1 to 3 Tonner		Rs. 30,000 per annum per vehicle	Rs. 45,000 per annum per vehicle	Rs. 50,000 per annum per vehicle	70,000 per annum per vehicle	
	iv. Above 3 Tonner/Buses		Rs. 40,000 per annum per vehicle	Rs. 50,000 per annum per vehicle	Rs. 60,000 per annum per vehicle	1,00,000 per annum per vehicle	

v. Motor Vehicles- Repair and Maintenance of VVIPs of Z+ and Z+ category	24 - fuel for functional duty	Nil	Nil	Director of Security - Rs. 2,40,000 per annum per vehicle	Full Power	Subject to conditions that - 1. Vehicle is severally damaged due to age (not less than 7 years) or severally damaged due to accident and requiring fabrication of bodies on old chassis 2. Motor Vehicle Inspector should certify necessity of fabrication of bodies.
(b) Fabrication of vehicle bodies- i. Between 1 and 3 tonner ii. over 3 tonner	51	Nil	Nil	Nil	Full power	Full power i. Rs. 2 Lakhs per vehicle ii. Rs. 4 Lakhs per vehicle
(c) Motor vehicle hiring charge	13-03	Nil	Limited to the cost of hiring and fuel / Lube /OT at the scale & rate approved by Transport Deptt. for the vehicles sanctioned by Finance Department only. No Vehicle should be hired without prior approval of Finance Department The additional Chief Secretary / Principal Secretary / Secretary of a Department are authorized to sanction retention of hiring of vehicles of that Department and its sub-ordinate offices on existing terms and conditions subject to the condition that the vehicle was originally hired with the approval of Finance Department. Renewal of hiring should be with approval of competent authority only. Financial power to incur fuel / lubricant cost will be limited to the quantity according to the operational or non-operational status of the sanctioned vehicle. Departmental Secretary has full power to relax the average daily fuel consumption limit of a vehicle, when such excess consumption is for official purpose due to unavoidable circumstances. It includes parking charges for official duties, if parked in 'car parking zone'.	Nil	Full Power	
(d) Motor vehicle hiring charge - for VVIP Security duty outside Kolkata (within or outside the state)	13-03			Limited to the cost of hiring upto five (5) vehicles at the rate approved by the Transport Department	Full Power	Full Power
14 Maps- Cost of cadastral	50	Full power	Full Power	Full power	Full power	Full power

15	Office expenses (conveyances as per prescribed rates, charges for electric current, tumblers, allowance for supply of drinking water, taxes to Municipalities etc.)	13/14	Full power	Full Power	Full power	Full power	Full power	As per rates & scales approved by govt.
16	Printing	16/26	Rs. 10,000 in each case	Rs. 15,000 in each case	Rs. 30,000 in each case	Rs. 1,00,000 in each case	Full Power	Tender rules shall be observed in the matter of selection of the private presses. Limited Tender Inquiry shall be observed in printing from other government press.
17	Cost of Remittance of money	28	Full power	Full Power	Full power	Full power	Full power	
18	Rewards	05/41/50	Rs. 1,000 in each case subject to a maximum - i. Rs. 2,000 to a single person in a year ii. Rs. 25,000 per year	Rs. 1,500 in each case subject to a maximum - i. Rs. 3,000 to a single person in a year ii. Rs. 30,000 per year	Rs. 2,000 in each case subject to a maximum - i. Rs. 4,000 to a single person in a year ii. Rs. 50,000 per year	Rs. 5,000 in each case subject to a maximum - i. Rs. 10,000 to a single person in a year ii. Rs. 1.5 Lakhs per year	Full Power	05-Govt employee 41-secret service 50-other than secret service
19	Exhibitions	26	Nil	Nil	Nil	Rs. 25,000	Rs. 50,000 in each case	Provided Information and public relations department certifies that Government should participate in the particular exhibition.
20	Rent / Rent Compensation for -	14	Rs. 5000/-for	Rs. 6000/- for	Rs. 8,000/- for	Rs. 50,000/- for	Full power	

		each per month	each per month	each per month	each per month	each per month		
a. Office b. Garage c. Residence		<p>(i) Space hired for office accommodation should not exceed the requirement (ii) terms and conditions fixed by land and land reforms department should be fulfilled (iii) for renewal of rent including the Rent Compensation, sanction of the Finance Deptt. will not be necessary, (iv) The Heads of offices, District Magistrates / Heads of Departments and Commissioner / Secretary of a Department will accord necessary sanction to the renewal of the premises hired / acquired within their respective financial power unless otherwise directed in the first order authorizing the hiring / requisition, subject to the condition that the original terms and conditions will remain the same. However at the time of renewal the new rent should not exceed 5% of last rent paid. The Commissioner / Secretary of a Department will have the full power to accord new sanction / renewal of rent In all cases, irrespective of the limit of monthly rent, subject to the aforesaid condition.</p>						Administrative Approval of DG, IGP / CP, Kolkata is required before hiring any building. Rent must be assessed by concerned LA Collector. Private space can only be hired provided it is clearly certified in the proposal that govt. space / accommodation is not available.
21	Advertisement and publicity in print & Audio-visual media regarding official matters where such advertisements are mandatory / required as per rules	Upto Rs. 10,000 on each occasion subject to the maximum of Rs. 1 Lakh per annum	Upto Rs. 25,000 on each occasion subject to the maximum of Rs. 2.5 Lakhs per annum	Upto Rs. 50,000 on each occasion subject to the maximum of Rs. 5 Lakhs per annum	Upto Rs. 75,000 on each occasion subject to the maximum of Rs. 7.5 Lakhs per annum	Upto Rs. 1 Laks on each occasion subject to the maximum of Rs. 10 Lakhs per annum	Subject to following conditions - i. Cost of advertisement & publicity will be regulated by advertisement policy of state govt. ii. Rates will be as per rates approved by I&CA Deptt	
22	Stores - Purchase of	Rs. 20,000 on each item subject to Maximum of Rs. 2,00,000 per annum	Rs. 25,000 on each item subject to Maximum of Rs. 2,50,000 per annum	Rs. 30,000 on each item subject to Maximum of Rs. 5,00,000 per annum	Rs. 50,000 on each item subject to Maximum of Rs. 10,00,000 per annum	Full Power	All expendable and Issuable articles except those mentioned in other items of this schedule and also except spare parts, and motor cars, shall be treated as stores. [21-normal 89-emergency]	

23	Spare parts of tools and plant	21	Upto 3% of the book value in a year	Upto 3% of the book value in a year	Upto 4% of the book value in a year	Upto 15% of the book value in a year	Full Power	
24	Conduct of examination during Training		Rs. 10,000 in each case	Rs. 10,000 in each case	Rs. 25,000 in each case	Rs. 1,00,000 in each case	Full power	
Electronic / IT Equipments / Items -								
25	(a) Purchase of - i. Computer / Laptop with peripherals including UPS and printer, scanner, LAN, storing devices, such as, Pen drive, CD, Removable hard discs, ii. Photocopier, iii. Water Filters iv. Biometric Attendance System v. Digital Signature Certificates (DSCs) vi. Fax machine for already installed landline connection vii. Testing certification by STQC (b) Broadband connection in already installed landline telephone / Purchase of Data card Connection (c) Repairs and Annual Maintenance Contract (AMC) of i. Computer/Laptop with peripherals including UPS and printer, scanner, LAN, Removable hard discs ii. Biometric Attendance System	13/77	Rs.2,00,000	Rs. 3,00,000	Rs. 5,00,000	Rs. 20,00,000	Rs. 50,00,000	Other Terms & Conditions and provisions of GO vide FD notification no. 5320-F(Y) dt. 22.6.12 shall apply. While purchasing the computer and its peripherals the purchase procedure contained in memo no. 1782-F dt 1.3.2006 read with memo no. 3876-F dt.2.5.2005 shall be followed. Preferably the equipments should be purchased with 3/5 years warranty.
However subject to conditions - 1. Preferable the equipments should be purchased with 3/5 years warranty. 2. It Is advised that Rates of AMC are obtained through tender at the time of purchase itself 3. Subsequently also the Rates of AMC / repairs are obtained through tender / quotations								

										4. If AMC is entered with OEM, Rates of AMC should not exceed 10% cost of purchase / installation of the equipment
iii. Fax Machines										
iv. Photocopier										
26	Feed for horses / dogs	50 / 21-01 diet	Full power				Full power	Full power	Full power	
27	Arms and other ordnance stores -purchase of	22	Nil	Nil	Nil	Nil	Max. Rs. 10 Lakhs per annum	Full power	Full power	
28	Arms repair	22	Nil	Nil	Nil	Nil	Full power	Full power	Full power	
29	Publication by police training institutes	16	Nil	Rs. 25,000 per annum	Rs. 50,000 per annum	Rs. 1,00,000 per annum	Full power	Full power	Full power	
30	Horses - purchase of	21	Nil	Nil	Nil	Nil	Max. Rs. 5 Lakh per annum	Full power	Full power	
31	Horses - purchase of Saddler of rates	21	Nil	Nil	Nil	Nil	Max. Rs. 1,00,000 per annum	Full power	Full power	

Government of West Bengal
Finance Department
Audit Branch

No.707-F(Y)

Dated: 09.02.2016

NOTIFICATION

In exercise of the power conferred by clause (3) of article 166 of the Constitution of India, the Governor is pleased to make the following amendment in Schedule 'B' of Delegation of Financial Power Rules, 1977 as amended vide FD notification no. 4411-F(Y) dt.4.6.2015.

AMENDMENT

Items included in the Schedule 'B' - (Home Police Department) of Delegation of Financial Power Rules, 1977 are substituted with the corresponding items included in the revised Schedule 'B' -(Home Police Department) given in the Annexure. All other terms and conditions as mentioned in 4411-F(Y) dt.4.6.2015 will remain unchanged.

By order of the Governor,

Sd/-
(H. K. Dwivedi)
Principal Secretary to the
Government of West Bengal

[Annexure to FD notification no. 707-F(Y) dt. 9th February, 2016]

Schedule-B

Home Police Department

Sl. no.	Items of expenditure	Object head	SP/Unit-in-charge /CO	Commissioner of police other than Kolkata / DIG (Range)/ AP /Railways / SVSPA & Zonal IGP	DG/ADG of CID/ IB/EB/Traffic/ SCRB/Telecom/ Training/AP / Railways/CIF/ Director of Security	DG and IGP/ CP, Kolkata	Home Secretary
1	2	3	4	5	6	7	8
11	Instruments, including cameras, magnifying glass, models, microscope, tools and plant (workshop)- Purchase and repairs	52	Rs. 40,000 in each case	Rs. 50,000 in each case	Rs. 1 lakh in each case	Rs. 2 lakhs in each case	Full Power
13	(a) Motor vehicles - Maintenance and repairs -of Govt. owned vehicles	13					
	i. Motor cycle	Maintenance of office staff vehicle	Rs. 8,000 per annum per vehicle	Rs. 8,000 per annum per vehicle	Rs. 10,000 per annum per vehicle	12,000 per annum per vehicle	Full Power
	ii. Small Vehicles - Jeep / Ambulance / Tata Sumo type	24 - fuel for functional duty	Rs. 35,000 per annum per vehicle	Rs. 40,000 per annum per vehicle	Rs. 50,000 per annum per vehicle	Rs.60,000 per annum per vehicle	Full Power

iii. Between 1 to 3 Tonner			Rs. 50,000 per annum per vehicle	Rs. 50,000 per annum per vehicle	Rs. 50,000 per annum per vehicle	Rs. 80,000 per annum per vehicle	Full Power
iv. Above 3 Tonner / Buses			Rs. 50,000 per annum per vehicle	Rs. 50,000 per annum per vehicle	Rs. 60,000 per annum per vehicle	Rs. 1,20,000 per annum per vehicle	Full Power
(b) Fabrication of vehicle bodies- i. Between 1 and 3 tonne ii. over 3 tonner	51		Nil	Nil	Nil	i. Rs. 3 lakh per vehicle; ii. Rs. 5 lakh per vehicle	Full power
16 Printing	16/26		Rs. 30,000 in each case	Rs. 30,000 in each case	Rs. 30,000 in each case	Full power	Full Power
18 Rewards	05/41/50		Rs. 1,000 in each case subject to maximum - i. Rs. 2,000 to a single person in a year ii. Subject to yearly limit of available fund under object head "05-rewards"	Rs. 1,500 in each case subject to a maximum - i. Rs. 3,000 to a single person in a year ii. Subject to yearly limit of available fund under object head "05-rewards"	Rs. 2,000 in each case subject to a maximum - i. Rs. 4,000 to a single person in a year ii. Subject to yearly limit of available fund under object head "05-rewards"	Rs. 5,000 in each case subject to a maximum - i. Rs. 10,000 to a single person in a year ii. Subject to yearly limit of available fund under object head "05-rewards"	Full Power

19	Exhibitions	26	Nil	Nil	Nil	Rs. 40,000 in each case	Rs. 50,000 in each case
21	Advertisement and publicity in print & Audio-Visual media regarding official matters where such advertisements are mandatory/ required as per rules		Upto Rs. 10,000 on each occasion subject to the maximum of Rs. 1 Lakh per annum	Upto Rs. 25,000 on each occasion subject to the maximum of Rs. 2.5 Lakhs per annum	Upto Rs. 50,000 on each occasion subject to the maximum of Rs. 5 Lakhs per annum	Upto Rs.1 lakh on each occasion subject to the maximum of Rs. 10 Lakh per annum	Upto Rs. 1 Laks on each occasion subject to the maximum of Rs. 10 Lakhs per annum
22	Stores - Purchase of	21/89	Rs. 25,000 on each item subject Maximum of Rs. 2,50,000 per annum	Rs. 25,000 on each item subject Maximum of Rs. 2,50,000 per annum	Rs. 30,000 on each item subject Maximum of Rs. 5,00,000 per annum	Rs. 50,000 on each item Subject to a maximum of Rs. 20,00,000/- per annum	Full Power
24	Conduct of examination during Training		Nil	Rs. 10,000 in each case	Rs. 25,000 in each case	Full power	Full power
Electronic / IT Equipments / Items -							
25	(a) Purchase of- i. Computer / Laptop with peripherals including UPS and printer, scanner, LAN, storing devices, such as, Pen drive, CD, Removable hard discs,	13/77	Rs.3 lakh per annum	Rs.4 lakh per annum	Rs.5,00,000 per annum	Rs. 20 lakh per annum	Rs. 50 lakh per annum

<ul style="list-style-type: none"> ii. Photocopier iii. Water Filters iv. Biometric Attendance System v. Digital Signature Certificates (DSCs) vi. Fax machine for already installed landline connection vii. Testing certification by STQC 	13					
<ul style="list-style-type: none"> (b) Broadband connection in already installed landline telephone / Purchase of Data card Connection 						
<ul style="list-style-type: none"> (c) Repairs and Annual Maintenance Contract (AMC) of <ul style="list-style-type: none"> i. Computer / Laptop with peripherals including UPS and printer, scanner, LAN, Removable hard discs, ii. Biometric Attendance System iii Fax Machines iv. Photocopier 	13					

Annexure of FD no. 1224-F(Y) dt. 2.3.2016

Government of West Bengal
Finance Department
Audit Branch

No. 1224-F(Y)

Dated: 02.03.2016

NOTIFICATION

In exercise of the power conferred by clause (3) of article 166 of the Constitution of India, the Governor is pleased to make the following amendment in Schedule 'B' of Delegation of Financial Power Rules, 1977 as amended vide FD notification no. 4411-F(Y) dt.4.6.2015.

AMENDMENT

Delegation of Financial power for the items included in the Annexure for the authorities of Forest Department is added to Schedule-B of Delegation of Financial Power Rules, 1977 as amended vide 4411-F(Y) dt.4.6.2015.

By order of the Governor.

Sd/-
(H. K. Dwivedi),
Principal Secretary to the
Government of West Bengal

**Annexure of FD No. 1224-F(Y) dt. 2.3.2016
Schedule-B (Forest Department)**

Sl No.	Items of office expenses, other charges, etc.	Object Head of the Budget	Forest Department					Remarks
			Div. Forest Officer/ Dy. Field Direct or/Dy Conservator of Forest	Conservator / Chief Conservator/ Additional Principal Chief Conservator Field Directors/ Director SBR	Principal Chief Conservator of Forests	Forest Secretary		
1	2	3	4	5	6	7	8	
1	Food for the rescued animals and departmental elephants including Rescue of Wild Animals including purchase of cages. purchase of ropes, Tranquilizing Guns and Tranquilizing drugs.	50	Rs 1,00,000/- per month	Rs 2,50,000/-per month	Rs 5,00,000/- per month	Full Power	All the powers are subject to availability of fund under the appropriate head of account	
2	Compensation for loss of life or injury to human beings and livestock and damages for properties or depredation caused by wild animals.	50	Full Power	Full Power	Full Power	Full Power	As per the provisions approved vide Forest Department GO No 195-For /IIM-95/2011(Pt-I)dt 30.01.2015 and in concurrence of Finance Department UO No 0168 dated 28.01.2015. Subject to changes in compensation rates in future after the approval of Finance Department	

3	Purchase of fertilizers and inorganic	87	Up to 5% of total plantation cost	Up to 8% of total plantation cost	Up to 10% of total plantation cost	Full Power	
4	Purchase of seeds	87	Up to 5% of total plantation cost	Up to 8% of total plantation cost	Up to 10% of total plantation cost	Full Power	
	Engagement of Menial labours as per approved minimum wages for Wildlife Management and conflict operations on account of straying Wild Animals including Engagement of HULA Parties for driving Wild Animals including purchase of burnt Mobile for Mashals / Torches and purchase of Firecrackers	02 /50	Rs.20,000/- per incident	Rs.40,000/-per incident	Rs. 60,000/-per incident	Full Power	Engagement of HULA Parties and menials could be made through Annual Contracts in Divisions through Tenders.
6	Purchase of equipments for creation of nurseries including hycopots and polythene/Jute bags and tubes, Soil testing kits, chemicals and reagents	50	Up to 5% of total plantation cost	Up to 8% of total plantation cost	Upto 10% of total plantation cost	Full Power	
7	Payments of usufruct to the JFMC, EDC members as per Government Resolution	8443- Civil Deposit-23 Withdrawals	As per existing Government order	As per existing Government order	As per existing Government order	As per existing Government order	
8	Carriage of Seized produce during raids / Salvage operations / Hauling of Timber from field to depots including casual hiring of vehicles including survey of damaged Forest Produce due to Cyclones, Floods etc	50	Rs 10,000/- in each case	Rs 20,000/- in each case	Rs 30,000/- in each case	Full Power	

9	Purchase and installation of Electric Energized Fencing including Solar operated fencing and Nylon Nets for preventing straying of Wild Animals in the inhabited areas near Forests.	50	Rs 1,00,000/-	Rs 2,00,000/-	Rs 5,00,000/-	Full Power	
10	Purchase and repair of Arms and Ammunitions including maintenance.	13/50	Nil	Nil	Nil	Full Power	
11	Fire Fighting Equipments for Timber Depots and Forest Installations	50	Rs. 50,000/-	Rs. 1,00,000/-	Rs. 5,00,000/-	Full Power	
12	Emergency Soil conservation measures in case of sudden floods etc.	50	Rs. 50,000/-	Rs. 1,00,000/-	Full Power	Full Power	
13	Medical Exigencies in case of Wildlife Attack on Forest Personnel/ Villagers.	50	Full Power	Full Power	Full Power	Full Power	For Treatment in Government Hospitals
14	Hiring of Elephants for Kunki Operations for training Wild Elephants	50	Full Power	Full Power	Full Power	Full Power	
15	Construction of Signages in Forest Areas	50	Rs. 10,000/-	Rs. 25,000/-	Rs. 50,000/-	Full Power	
16	Casual Hiring of Buses for tours and training purposes of subordinate Staff in Forestry Schools.	50	Rs. 25,000/- per training	Rs. 30,000/- per training	Rs. 40,000/- per training	Full Power	

Government of West Bengal
Finance Department
Audit Branch

No.4217-F(Y)

Dated: 10.08.2016

MEMORANDUM

In the Finance Department Memoranda Nos. 1880-F dated 07.03.2007, 8651-F(Y) dated 24.08.2010 and 3611-F(Y) dated 10.07.2014 the procedure for according administrative approval of plan projects/ schemes was stipulated. Now, in order to further expedite the execution process the undersigned is directed by the order of the Governor to lay down the following procedure regarding administrative approval of such Plan projects/schemes:

- i) Except for the cases which are dealt exclusively by Finance (Budget) Department, for all Plan projects/schemes of project cost not exceeding ₹10 crore, the administrative approval shall be accorded by the Departmental Secretary with the concurrence of Departmental Financial Advisor.
- ii) All Plan projects/schemes of project cost exceeding ₹10 crore shall be referred to the respective Administrative Group of Finance Department for administrative approval with the views of the Departmental Financial Advisor and approval of Minister-in-Charge / Minister of State in charge of the concerned Department.

This order takes immediate effect and is being issued in partial modification of this Department Memoranda Nos. 1880-F dated 07.03.2007, 8651-F(Y) dated 24.08.2010 and 3611-F(Y) dated 10.07.2014.

Sd/-
H. K. Dwivedi
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No 5088-F(Y)

Dated: 26.09.2016

MEMORANDUM

In partial modification of this Department Notification Nos. 441 I-F(Y) dated 04.06.2015 and 707-F(Y) dated 09.02.2016, the financial powers delegated to the Director General of Police, West Bengal in respect of the following items of expenditure are revised as follows:

Sl. No.	Item No of DFPR, 1977	Item of expenditure	Debitable Head of A/C	Revised financial power of Director General of Police, West Bengal
1.	3 (iii)	Repairs of building-execution of petty repair works only	19-Maintenance 27-Minor Works	₹ 10,00,000/- in each case and up to the total fund released during the financial year
2	11	instruments including cameras, magnifying glass, models, microscope, tools & plants (workshop) - Purchase & repairs	52-Machinery & Equipments / Tools & Plants	Max. of ₹ 10 lakh in each case
3	13	i) Motor vehicles - Maintenance & repairs of Govt. owned vehicles	13-03-Maintenance/ POL for office vehicles	
		ii) Small vehicles Jeep/Ambulance/ Tata Sumo type		₹ 80,000/- per annum per vehicle
		iii) Between 1 to 3 Tonner		₹ 1,00,000/- per annum per vehicle
		iv) Above 3 Tonner / Buses		₹ 1,20,000/- per annum per vehicle
		v) Water cannon, Vajra, Mine protected vehicle, bullet proof vehicle		₹ 2,00,000/- per annum per vehicle
4.	22	Stores - Purchase of	21- Materials & Supplies / Stores & Equipment 89-Stock	₹ 1,00,000/- on each item subject to ; the maximum of ₹ 1 crore per annum

5	25	(a) Purchase of i. Computer / Laptop with peripherals including UPS and printer scanner. LAN storing devices, such as Pen drive, CD, Removable hard discs ii. Photocopier iii. Water Filters iv. Biometric Attendance System v. Digital Signature Certificates (DSCs) vi. Fax machine for already installed landline connection vii. Testing certification by STQC	13/77	Rs. 40,00,000/- per annum
		b) Broadband connection in already installed landline telephone / Purchase of Data card connection	13	
		(c) Repairs and Annual Maintenance Contract (AMC) of i) Computer /Laptop with peripherals including UPS and printer, scanner LAN Removable hard discs. ii) Biometric Attendance System iii) Fax Machines iv) Photocopier	13/50	
6.	30	Horses - Purchase of	21-Materials	Rs. 25,00,000/- per annum

Necessary amendment of the Delegation of Financial Powers Rules, 1977 will be made in due course.

Sd/-
Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch
NABANNA, Howrah-711102.**

No.5301-F(Y)

Howrah, the 05.10.2016

MEMORANDUM

Sub : Financial Power of Departmental Secretaries for according administrative Approval to the schemes where the cost estimate is limited to Rs. 10.00 lakhs.

As per Finance Department Memo No.95-F.B., dated 18.04.2012, financial power for according administrative approval upto Rs. 10.00 lakhs was delegated to the Additional Chief Secretary/Principal Secretary/ Secretary of the Administrative Departments.

It is hereby clarified that such power has not been discontinued and the Additional Chief Secretary/Principal Secretary/Secretary of the Administrative Departments will continue to enjoy the financial power for according administrative approval to the schemes where the cost estimate is limited to Rs. 10.00 lakhs subject to the conditions specified in Finance Deptt. Memo No.95-F. dated 18.04.2012.

Sd/-
H.K.Dwivedi
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
'NABANNA'
Mandirtala, Howrah - 711102**

No. 191-F(Y)

Dated: 10.01.2017

MEMORANDUM

Sub : Re-delegation of financial powers delegated by Finance Department

With a view to ensure smooth functioning of the offices under the State Government financial powers are delegated to the different hierarchy of officers of the various Departments. It has however been observed that the powers delegated by the Finance Department vide F.D. Notification No. 4411-F(Y) dated 04.06.2015, Notification No. 707-F(Y) dated 09.02.2016, etc. to the different levels of officers of the Administrative Departments are being re-delegated. As a result subordinate officers, to whom the powers are re-delegated, are enjoying financial powers not commensurate with their posts and responsibilities.

It has therefore been decided, in partial modification of Rule 18 of the Delegation of Financial Powers Rules, 1977 issued vide F.D. Notification No. 9751-F dated 17.11.1977, that the financial powers to incur different types of expenditure as delegated to the different levels of officers of the Administrative Departments vide various orders issued by Finance Department, cannot be further delegated to any subordinate officer without concurrence of Finance Department. In order "to incur expenditure beyond his delegated capacity the subordinate officers are required to obtain the approval, in each case, of the authority to whom power has been originally delegated.

Necessary amendment in the Delegation of Financial Powers Rules, 1977 shall be made in due course.

Sd/-

H.K. Dwivedi

Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

Memo. No. 1410-F(Y)

Dated: 8.03.2017

MEMORANDUM

In partial modification of this Department's Notification No. 3066-F(Y) dt.11/06/14, the existing limit of financial power of the Addl. Chief Secretary / Pr. Secretary / Secretary of the Information & Cultural Affairs Department to incur expenditure on account of Advertisement and Publicity may be enhanced as follows :

Items of Expenditure	Existing Delegated Power	Revised Delegated Power
Advertisement and publicity expenses i. Print media ii. Audio- visual media (Electronic media) iii. Hoarding iv. Fairs, festivals, exhibition, state-level ceremonies	Upto Rs.10 lakh on each occasion subject to the maximum of Rs. 10 crore per annum.	Upto Rs.30 lakh on each occasion subject to the maximum of Budget Provision for the year.

All other rules and provisions laid down in FD's Notification ibid and other related orders will remain unchanged. Necessary amendment in the Delegation of Financial Powers Rule, 1977 will be made in due course.

This order takes immediate effect

Sd/-
(H.K.Dwivedi)
Principal Secretary to the
Government of West Bengal.

Government of West Bengal
Finance Department
Audit Branch

No. 2517-F(Y)

Dated, Kolkata, The 25th April, 2017

MEMORANDUM

In partial modification of this Department Notification Nos. 4411-F(Y) dated 04.06.2015 and 707-F(Y) dated 09.02.2016, the financial powers delegated to the Commissioner of Police, Kolkata in respect of the following items of expenditure are revised as follows:-

Sl. No	Item No. of DFPR, 1977	Item of Expenditure	Object Head of Budget	Existing delegated power	Revised delegated power of Commissioner of Police, Kolkata.
1.	3(iii)	Repairs of Building/ execution of petty repair works only.	19- Maintenance 27- Minor Works	Rs.1.00 lakh in each case subject to Rs. 1.00 crores per annum	Rs.10.00 lakh in each case and upto to total fund released during the financial year.
2.	25	(a) Purchase of i. Computer / Laptop with peripherals including UPS and printer, scanner, LAN, storing devices, such as Pen drive, CD, Removable hard discs ii. Photocopier iii. Water Filters iv. Biometric Attendance System v. Digital Signature Certificates (DSCs) vi. Fax machine for already installed landline connection vii. Testing certification by STQC	13/77 -Computerization	Rs. 20.00 Lakh per annum	Rs. 40.00 Lakh per annum
		(b) Broadband connection in already installed landline telephone / Purchase of Data card Connection	13		

		(c) Repairs and Annual Maintenance Contract (AMC) of i) Computer / Laptop with peripherals including UPS and printer, scanner, LAN, Removable hard discs, ii) Biometric Attendance System iii) Fax Machines iv) Photocopier	13/50		
3.	11	Instruments, including cameras, magnifying glass, models, microscope, tools and plants (workshop)- Purchase and repairs	52-Machineries & Equipment/Tools & Plants.	Rs. 2.00 Lakh in each case	Max. Rs. 10.00 lakh in each case.
4.	13	Motor vehicles - Maintenance & repairs of Govt. owned vehicles	13-03- Maintenance/ POL for office vehicles		
		(i) Small vehicles Jeep/ Ambulance/Tata Sumo type		60,000/-per annum per vehicle	₹ 80,000/- per annum per vehicle
		(ii) Between 1 to 3 Tonner		80,000/-per annum per vehicle	₹ 1,00,000/- per annum per vehicle
		(iii) Above 3 Tonner / Buses		1,20,000/-per annum per vehicle	₹ 1,20,000/- per annum per vehicle
		(iv) Water cannon, Vajra, Mine protected vehicle, bullet proof vehicle			₹ 2,00,000/- per annum per vehicle

Necessary amendment of the Delegation of Financial Powers Rules, 1977 will be made in due course.

Sd/-
Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 3490 -F(Y)

Dated: 5.06.2017

MEMORANDUM

Sub: Re-delegation of financial powers delegated by Finance Department

In partial modification of the Rule 15(i) and 15(iii) of the Delegation of Financial Powers Rules, 1977 issued vide F.D. Notification No. 9751-F dated 17.11.1977 and FD Memo No. 191-F(Y) dated 10.01.2017, it has been decided that the different level of officers, to whom powers were delegated vide FD Memo Numbers. 4411-F(Y) dated 04.06.2015, 707-F(Y) dated 09.02.2016, etc. can be re-delegated to subordinate officers of the same Office provided that such re-delegated power should be restricted to the **lower of the following (A) and (B)**.

(A) 75% of the original power of delegating Officer as delegated by Finance Department.

(B) Power delegated to the officer belonging to the next lower tire (previous column) as per the Schedule "A" and "B" of FD Memo Numbers. 4411-F(Y) dated 04.06.2015, 707-F(Y) dated 09.02.2016.

For example:

1. As per schedule-A, Sl. No.2 power of Addl. Chief Secretary / Principal Secretary etc. is full, he can delegate only up to Rs. 50,000/- (Power belonging to next lower tire) to the subordinate officer of his office, being lower of "A" & "B" above.
2. As per schedule-A, Sl. No.16 power of head of the department other than Addl. Chief Secretary/ Principal Secretary etc. can be delegated up to Rs.30000/- (Power belonging to next lower tire) to the subordinate officer of his office, being lower of "A" & "B" above.

However, such delegation of power will not relieve the Delegating Officer from any responsibility in regard to such powers. Necessary amendment in the Delegation of Financial Powers Rules, 1977 shall be made in due course.

Sd/-
Principal Secretary to the
Government of West Bengal

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
BUDGET BRANCH
NABANNA, HOWRAH**

No.1324 - F.B.

Dated: Howrah, 20.12.2017

MEMORANDUM

**Subject: Enhancement of delegated financial power of certain
Departments**

In order to facilitate the expeditious implementation of development schemes and welfare programmes, the State Government has introduced the system of Financial Advisers in Administrative Departments vide this Department Memo No. 152 - FB dated 27/04/2012.

Further amendments and clarifications were made to the aforesaid G.O. vide Memo No. 1056 - FB dated 10/09/2012 and 4986-F(Y) dated 21/09/2016

In terms of Para 2(i) of Memo No. 152 - FB dated 27/04/2012, Financial Advisers were delegated to accord concurrence for administrative approval upto Rs 10.00 Crore.

It has been under active consideration of the Government for some time past to enhance the financial power of the Head of the Departments for administrative approval of certain Departments to further expedite the implementation of development schemes and to reduce the time for getting approval for the schemes.

After careful consideration of the matter, the Governor has been pleased to enhance the limit of financial power of the Additional Chief Secretary/ Principal Secretary/ Secretary in charge of the Departments for administrative approval for any plan expenditure upto Rs. 20.00 Crore within the budgetary allocation with concurrence of Financial Adviser of Public Works Department, Urban Development & Municipal Affairs Department, Panchayats & Rural Development Department, Health & Family Welfare Department, Irrigation & Waterways Department, Water Resources Investigation & Development, Public Health Engineering Department and Housing Department in partial modification of Para 2 (i) of the Memo No 152 -FB dated 27/04/2012.

Notwithstanding anything contained in any other G.O. in this regard, Para 2(i) of the Memo No 152 - FB dated 27/04/2012, thus stands amended. Necessary amendments shall be made in West Bengal Financial Rules, 1978 in due course.

Sd/-

(H. K. Dwivedi)

Principal Secretary to the Government of West Bengal
Finance Department

**Government of West Bengal
Finance Department
Audit Branch**

No. 942. -F(Y)

Dated: 15.02.2018

MEMORANDUM

Sub: Enhancement of delegated financial power of certain Departments for engagement of RITES and WAPCOS as consultants and assignment of consultancy work up to Rs. 1 Crore

In partial modification of FD Memo No. 8385-F(Y) dated 22.11.2013 the delegated financial power of the Public Works Department and Irrigation & Waterways Department towards engagement of consultants for infrastructure projects is enhanced from Rs. 10 Lakhs to Rs. 1 Crore.

2. Furthermore, the Administrative Head of Transport Department and Public Works Department are also allowed to assign the consultancy works for Route rationalisation, ROBs & RUBs, Railway and Metro-Rail projects to RITES Ltd. up to Rs. 1 Crore and Administrative Head of Irrigation & Waterways Department is allowed to assign consultancy works for irrigation and waterways projects to WAPCOS Ltd. up to Rs. 1 Crore in relaxation of tender rules.

3. In case of assignment of a work to RITES Ltd. or WAPCOS Ltd., as there will be no price discovery through competitive bids, the reasonableness of the price quoted by these agencies as compared to the existing market price will be established by the respective Administrative Head of the Department.

4. All other terms & conditions of Memorandum No. 8385-F(Y) dated 22.11.2013 shall remain unchanged. This order takes immediate effect.

Sd/-

(H.K. Dwivedi IAS)

Additional Chief Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 1659-F(Y)

Dated: 16.03.2018

MEMORANDUM

In continuation of this Department Notification No. 4411-F(Y) dated 04.06.2015, the Governor is pleased to delegate financial powers to the hierarchy of officers under the Health & Family Welfare Department, as per the Annexure enclosed, for inclusion in Schedule 'B' annexed to Rule 18 of Delegation of Financial Powers Rules, 1977.

Necessary amendment to Delegation of Financial Powers Rules, 1977 shall be made in due course.

Sd/-
Additional Chief Secretary to the
Government of West Bengal

Annexure to FD Memorandum No. 1659-F(Y) dated 16th March, 2018

Schedule - B (See Rule 18 of DFPR, 1977)

Health & Family Welfare Department

Sl. No.	Items of expenditure	Object head of budget	BMOH of BPHC/ RH	Super of SDH/ SGH/ Speciality hospital like Mental hospital/ Leprosy/ TB/ others	Super of District Hospital	CMOH/ Dy. Director	Principal/Director of Medical Education / Medical Teaching Institute including Nursing / Director of Drugs Control. SDCRL / DDHS(Tr)/ DDHS(E&S)/ MSVP	DHS/ DME	Secretary, H&FW Dept	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	Expenditure in connection with running of offices i. Binding through non-Government agency - General Charges for ii. Postage service and telegram charges	13	Nil	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Power is subject to scale regulating the expenditure
	iii. Medicines for First Aid Boxes in Offices - Local purchase	13	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	
	iv. Stationeries including computer stationeries - Local purchase of	13	20% of total allotment under OE (13-04) per annum							If not available from Government Stationery office, shall be certified in the order for purchase

	v. Refreshments - At meetings, includes expense for tea and biscuits /snacks for audit party	13	10% of total allotment under OE (13-04) per annum	Full Power	Full Power	Full Power	Subject to instructions issued in economy measure circulars issued from time to time. Necessary certificate on expenditure is to be furnished by DDO that bill claimed so far has not exceeded the 10% ceiling.
	vi. Printing of duplicate carbon Receipt books only from Govt. Press	13	Nil	Nil	Full Power	Full Power	
	vii. Consumables for Computer and photocopier including ink cartridges for various printers, Toner for use in photocopier	13	Full Power	Full Power	Full Power	Full Power	Subject to the condition that computers are purchased with Govt. permission and also AMCs have duly been executed for maintenance and repair.
1	viii. Telephone monthly charges -office telephones	13	Full Power	Full Power	Full Power	Full Power	Amount of Bill Per month per landline connection of already approved and installed telephones in offices. For new landline / telephone/ broadband connection approval of Finance Department has to be obtained.
2	Purchases in connection with running of offices -						

i. Furniture ii. Iron safe and Steel Almirah etc.	13	Nil	₹ 1 lakh per annum	₹ 1 lakh per annum	₹ 3 lakh per annum	₹ 3 lakh per annum	Full Power	Full Power	Full Power	Power is subject to scale regulating the expenditure. Provided (i) the schedule and scale of furniture laid down by Public Works Department is followed, (ii) furniture is purchased from sources prescribed in the purchase policy of the Government and observing tender rules of WBFR. ACS/ Pr. Secy/Secretary / DME/DHS will not re-delegate their power to any other office.
ii. Bicycles	13	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power		
3 i. Repairs of Bicycles	13	Full Power	Full Power	₹ 5,000 in each case subject to max. ₹ 50,000 per annum.	₹ 5,000 in each case subject to max. ₹ 1 lakh per annum.	₹ 5,000 in each case subject to max. ₹ 2 lakh per annum.	Full Power	Full Power	Full Power	Power is subject to scale regulating the expenditure
ii. Repairs to furniture	13	₹ 5,000 in each case subject to max. ₹ 30,000/-per annum.	₹ 5,000 in each case subject to max. ₹ 50,000 per annum.	₹ 5,000 in each case subject to max. ₹ 1 lakh per annum.	₹ 5,000 in each case subject to max. ₹ 2 lakh per annum.	₹ 5,000 in each case subject to max. ₹ 2 lakh per annum.	Full Power	Full Power	Full Power	
iii. Repairs of Building - execution of petty repair works only	19/27	₹ 20,000 in each case Max. ₹3,00,000 per annum	₹ 20,000 in each case Max. ₹ 4,00,000 per annum	₹ 50,000 in each case Max. ₹ 10,00,000 per annum	₹ 75,000 in each case Max. ₹ 50 lakh per annum	₹ 75,000 in each case Max. ₹ 50 lakh per annum	₹ 1,00,000 in each case Max. ₹ 2 crore per annum	₹ 1,00,000 in each case Max. ₹ 2 crore per annum	[19-other than office 27-office] Necessary certificate on expenditure is to be furnished by DDO that Bill claimed so far has not exceeded the annual ceiling.	
iv. Repair & Maintenance of hospital equipment		₹ 30,000 per item at a time	₹ 50,000 per item at a time	₹ 60,000 per item at a time	Full Power	Full Power	Full Power	Full Power		

4	Procurement of drug, implants, surgical consumables, other hospital consumables		Rs 1 lakh per item for each order	Rs 3 lakh per item for each order	Rs 3 lakh per item for each order	Rs 5 lakh per item for each order	Rs 10 lakh per item for each order	Full Power	Full Power	Full Power	Subject to rates and other terms and conditions of Transport Department. However Hiring and subsequent renewal should be only with approval of Appropriate authority.
5	Boats / Motor Launch-Repairs and hiring of	50	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Where bedding and clothing are required on scale prescribed by Government
6	Bedding , clothing & linen -Purchase of (for hospital, Teaching & Training institute etc.)	21	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	
7	Books, periodicals & Journals -Purchase of	13/50	Nil	Nil	Nil	Nil	₹8,00,000/ per annum	Full Power	Full Power	Full Power	i. This does not include newspapers; purchase should be made i.r.o established Library only ii. expenditure is subject to scale prescribed by the Government. iii. Bare acts, rules of State / Central Govt. may be purchased from Govt. sales depot / shop of State / Central Govt. iv. expenditure should be within the fund allotted for the purpose. [13- for office other than libraries / 50 - for libraries]
8	Diet expenses allowances, etc.	21	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Expenditure on diet is incurred on scales and rates fixed by Government.

8	Diet expenses allowances, etc.	21	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Expenditure on diet is incurred on scales and rates fixed by Government.
9	Liveries and umbrellas- Purchase of	13	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Subject to scales laid down by Government
10	Office expenses (conveyances as per prescribed rates, charges for electric current, tumblers, allowance for supply of drinking water,taxes to Municipalities etc.)	13/14	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	As per rates & scales approved by Govt.
11	Printing	13/50	Nil	₹ 5,000 in each case	₹ 10,000 in each case	₹ 30,000 in each case	5550,000 in each case	₹ 50,000 in each case	Full Power	Full Power	Tender rules shall be observed in the matter of selection of the private presses. Limited Tender Inquiry shall be observed in printing from other government press.
12	Exhibitions	26	Nil	Nil	Nil	Nil	₹ 25,000 in each case	₹ 25,000 in each case	₹ 50,000 in each case	Full Power	Provided information and public relations department certifies that Government should participate in the particular exhibition.

13	Rent/ Rent Compensation for- a. Office b. Garage c. Residence	14	Nil	₹5 4000 for each per month	₹ 5000 for each per month	₹ 8,000 for each per month	₹ 50,000 for each per month	Full Power	Administrative approval of DM / Head of Department is required before hiring any building. Rent must be assessed by concerned LA Collector. Private space can only be hired provided it is clearly certified in the proposal that Govt. space/ accommodation is not available.
			(i) Space hired for office accommodation should not exceed the requirement; (ii) Terms and conditions fixed by Land & Land Reforms Department should be fulfilled; (iii) For renewal of rent including the Rent Compensation, sanction of the Finance Deptt. will not be necessary; (iv) The Heads of offices, DHS/DME/ Heads of Departments and Commissioner / Secretary of the Department will accord necessary sanction to the renewal of the premises hired / acquired within their respective financial power unless otherwise directed in the first order authorizing the hiring / requisition, subject to the condition that the original terms and conditions will remain the same. However at the time of renewal, the new rent should not exceed 5% of last rent paid. The Commissioner / Secretary of the Department will have the full power to accord new sanction / renewal of rent in all cases, irrespective of the limit of monthly rent, subject to the aforesaid condition.						
14	Advertisement and publicity in print & audio-visual media regarding official matters where such advertisements are mandatory / required as per rules		Nil	Nil	Nil	Nil	Upto ₹ 50,000 on each occasion subject to maximum of ₹ 5 lakh per annum	Upto ₹ 1 lakh on each occasion subject to maximum of ₹ 10 lakh per annum	Subject to following conditions- i. Cost of advertisement & publicity will be regulated by advertisement policy of State Govt. ii. Rates will be as per rates approved by I&CA Deptt. iii Total expenditure should remain within the budgetary provision for the purpose.

15	<p>(a) Purchase of -</p> <ol style="list-style-type: none"> i. Computer / Laptop with peripherals including UPS and printer, scanner, LAN, storing devices, such as Pen drive, CD, Removable hard discs, ii. Photocopier, iii. Water Filters iv. Biometric Attendance System v. Digital Signature Certificates (DSCs) vi. Fax machine for already installed landline connection vii. Testing certification by STQC 	13/77	₹ 50,000	₹ 1,00,000	₹ 2,00,000	₹ 2,00,000	₹ 10,00,000	₹ 10,00,000	₹ 20,00,000	<p>Other Terms & Conditions and provisions of GO vide FD Notification No. 5320-F(Y) dt. 22.6.12 shall apply. While purchasing the computer and its peripherals the purchase procedure contained in Memo No. 1782-F dt. 1.3.2006 read with Memo No. 3876-F dt. 2.5.2005 shall be followed. Preferably the equipments should be purchased with 3/5 years warranty.</p>
	<p>(b) Broadband connection in already installed landline telephone / Purchase of Data card Connection</p>	13								<p>However subject to Conditions- 1. Preferably the equipments should be purchased with 3/5 years warranty.</p>

16	(c) Repairs and Annual Maintenance Contract (AMC) of i. Computer / Laptop with peripherals including UPS and printer, scanner, LAN, Removable hard discs, ii. Biometric Attendance System iii. Fax Machines iv. Photocopier	13/50	₹ 1,00,000 in each case	₹ 2,00,000 in each case	₹ 3,00,000 in each case	₹ 8,00,000 in each case	₹ 10,00,000 in each case	Full Power	Full Power	2. It is advised that Rates of AMC are obtained through tender at the time of purchase itself. 3. Subsequently also the Rates of AMC / repairs are obtained through tender/ quotations 3. If AMC is entered with OEM, Rates of AMC should not exceed 10% cost of purchase / installation of the equipment.
17	(a) Motor vehicles -Maintenance and repairs of Govt. owned vehicles									
	i. Motor Cycle	13	₹ 6,000 per annum per vehicle	₹ 6,000 per annum per vehicle	₹ 6,000 per annum per vehicle	₹ 6,000 per annum per vehicle	₹ 6,000 per annum per vehicle	₹ 12,000 per annum per vehicle	Full Power	To be repaired / serviced from the authorized service centres & work dully certified by the SHTO. Expenditure on maintenance

18	Purchase of Stores (Equipment & other Medical Accessories)	52	Nil	Nil	Nil	Nil	₹ 5,00,000 on each item subject to maximum of ₹ 20,00,000 per annum	₹ 8,00,000 on each item subject to maximum of ₹ 1 crore per annum	Full Power	All financial rules must strictly be maintained. Quarterly report against the expenditure must invariably be given to the Administrative Department.
19	General drugs, Penicillin and other Antibiotics drugs, sera, vaccines, reagents & chemicals etc. - Purchase of	21	₹ 1 lakh each item at a time	₹ 3 lakh each item at a time	₹ 5 lakh each item at a time	₹ 5 lakh each item at a time	₹ 8 lakh each item at a time	₹ 10 lakh each item at a time	Full Power	
20	Conduct of examination during Training	98	Nil	Nil	Nil	Nil	₹ 25,000 in each case	₹ 1,00,000 in each case	Full Power	
21	Scholarships & Stipends		Nil	Full Power	Full Power	Full Power	Full Power			
22	Washing Linen etc.	13	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	With contractors approved by the Tender Selection Committee
23	Institutional Fees						Full Power			

Government of West Bengal
Finance Department
Audit Branch
‘Nabanna’, Mandirtala, Howrah

No. 3554-F(Y)

Dated: 04.06.2018

MEMORANDUM

In continuation of this Department Notification No. 707-F(Y) dated 09.02.2016, the Governor is pleased to delegate financial power in respect of sanction of funds from the Head of Account “2055 - 00 - 113 - Welfare of Police Personnel - NP - Non Plan - 006 - Development of Sports Activities for the Police Personnel - 50 - Other Charges - V” for sports related activities of police personnel to the police officers of Kolkata Police under Home & Hill ‘Affairs Department in the manner stated below:

Sl. No.	Rank of officer	Delegated financial power
1.	Deputy Commissioner of Police	Upto ₹ 75,000/-
2.	Additional Commissioner of Police / Joint Commissioner of Police (of the rank of DIG and above)	Upto ₹ 1,00,000/-
3.	Commissioner of Police, Kolkata	Upto ₹ 2,00,000/-

Also, in continuation of this Department Notification No. 4411-F(Y) dated 04.06.2015, the Governor is pleased to delegate ‘Full Power’ to the Head of Department, Home & Hill Affairs Department for incurring expenditure out of the aforesaid head of account in connection with sports and games related activities of police personnel.

Necessary amendment in the Delegation of Financial Powers Rules, 1977 shall be made in due course.

Sd/-

Additional Chief Secretary to the
Government of West Bengal

PROCUREMENT OF GOODS AND SERVICES

Government of West Bengal
Finance Department
Audit Branch

No.5424-F(Y)

Kolkata, the 26.06.2012

MEMORANDUM

In continuation of this Department's Notification No. 3739-F(Y) dated 03.05.2012 regarding mandatory e-Tendering through centralised portal for tender value of rupees fifty lakh and above following points are clarified:

1. For e-Tendering all tender related activities should be processed through the e-Tender portal [<http://wbtenders.gov.in>] by the concerned Department/Office inviting tender.
2. Prior to issuance of this Department's Notification No. 3739-F(Y) dated 03.05.2012 e-Tender was in vogue in some Departments for tender value of less than Rs. 50 lakh. That system should be continued i.e. any Department may go for e-Tendering for tender value less than Rs. 50 lakh as per their Department's regulation/order.

Sd/-
H. K. Dwivedi
Secretary to the
Government of West Bengal.

Government of West Bengal
Finance Department
Audit Branch

No. 1956-F(Y)

Dated: 04.04.2014

NOTIFICATION

In exercise of the power conferred by Clause (3) of Article 166 of the Constitution of India, the Governor is pleased hereby to make the following amendments in the West Bengal Financial Rules, Volume-I, as subsequently amended (hereinafter referred to as the said Rules), namely:-

In the said rules, for Rule 47(14) substitute the following -

Rule 47(14)- Subject to provision of these rules and any other special rules, suppliers / service providers sometimes need to be registered or empanelled by the departments / procurement entities on the basis of their qualification and competence because of the nature of the materials / service to be procured. Besides, in case of any emergent situation it may not always be possible to go for procurement of materials / service observing the open/ advertised tender procedure as enjoined in Rule 47(8) and notes thereunder of WBFR, although value of such procurement may equal or exceed Rs. 1 lakh. In such cases where open tender is not invited and procurement is effected by limited tenders inquiry / single tender inquiry, the specific reasons for doing so should be recorded and the approval of the competent authority should be taken in writing, unless such action is taken in accordance with any instruction issued by the Government. The situations in which Limited Tender Inquiry and Single bid are permissible and its conditions are given below.

1 (a) Limited Tender Inquiry (LTI)

Procurement of materials / service can be undertaken through Limited Tender Inquiry (LTI) to be issued to the suppliers who are registered / empanelled with the department concerned inviting them to offer their price. In such cases of tender, copies of the bidding document should be sent, free of cost, directly by speed post/registered post/courier/ e-mail, simultaneously to all the registered suppliers for the materials / service in question. The number of supplier firms in LTI should be more than three. Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis. Web site publicity should also be given for LTIs. The lowest bid / price should be accepted in such cases of LTI.

Purchase through LTI may be adopted upto the estimated value of the procurement of Rs.10 lakh, with concurrence of the Financial Advisor of the Department, in the following circumstances:

(i) The Departmental Secretary certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The nature of urgency and reasons why the procurement could not be anticipated earlier should be put on record.

(ii) There are sufficient reasons, to be recorded in writing by the Financial Advisor and concurred by the Departmental Secretary, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.

(iii) Sufficient time should be allowed for submission of bids in Limited Tender Inquiry cases.

1 (b) Limited tender enquiry route may also be adopted for procurement purpose in those cases where the sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped is remote.

1 (c) In case of procurement of consultancy service from the panel of Finance Department, there will be no ceiling of the consultancy fee.

2. Single Tender Inquiry

Procurement from a single source may be resorted to in the following circumstances:

2 (a) In case of urgency

(i) There is an urgent need for the materials, equipment, and service. Engaging in tendering procedure or any other method of procurement would, therefore, be impracticable. The reasons for such decision are to be recorded in writing in the related office papers and registers and approval of the competent authority should be obtained thereto, provided that the circumstances giving rise to the urgency were neither foreseeable by the procuring entity nor the result of any dilatory conduct on its part;

(ii) Owing to a catastrophic event such as, natural calamities, there is an urgent need for the goods making it impractical to use other methods of procurement because of the time involved in using those methods.

In case of procurement from a single source because of urgency, the following certificate should be given-

(i) circumstances giving rise to the urgency were neither foreseeable by the procuring entity nor the result of dilatory conduct on its part;

(ii) there is an urgent need for the goods making it impractical to use other methods of procurement because of the following emergent situation-

- natural calamities at....., or
-(specify).

(iii) Comments of the Departmental Financial Advisor.....

2 (b) Proprietary items

- i. It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods, and the department certifies it.
- ii. The materials, equipment and related services are available only from a particular supplier or a particular supplier has exclusive rights in respect of these items and no reasonable alternative or substitute exists, and a certificate to that extent to be given by the department.

Proprietary article certificate in the following form is to be provided by the Department before procuring the goods from a single source as applicable.

(i) The materials / equipments are manufactured by M/s.....only

(ii) No other make or model is acceptable for the following reasons.....

(iii) Comments of Departmental Financial Advisor.....

3. In all such cases of procurement from single source, concurrence of the administrative group concerned and Group 'T' of Finance Department shall be obtained.

By order of the Governor

Sd/-
H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

Government of West Bengal
Finance Department
Audit Branch

No.4068- F(Y)

Date: 25.05.2015

MEMORANDUM

Establishments under the State Government have to undertake sale of materials and assets owned by the Government by invitation of bids either through tender process or by auction. In either process of sale, H1 responsive bidder, i.e., the bidder quoting the highest price is selected. However, the highest bid needs to be compared with the reserve price below which the bids are not considered.

At present there is no standard guideline regarding fixation of reserve price and its disclosure. The State Government has examined the issues and decided to prescribe a standard procedure in respect of fixation and disclosure of reserve price.

Therefore, the undersigned is directed to lay down the procedure outlined below regarding reserve price.

1. The departmental authority will fix and approve the reserve price;
2. The reserve price approved by the Departmental will be kept confidential in sealed packet under custody of the officer in charge of the tender/auction, till opening of the financial bids.
3. The financial bids shall be opened and evaluated following the provisions of WBFR, as amended from time to time.
4. After completion of the bid evaluation for sale, the tender/auction committee will recommend the H1 bid to the officer in charge of the tender/auction without declaring the result.
5. After receipt of the recommendation of the tender/auction committee, the officer in charge of tender/auction will open the sealed packet containing the reserve price, compare it with the H1 bid and declare the H1 bidder if the bid is equal to or higher than the reserve price.
6. If the H1 bid falls below the reserve price, the same shall be rejected and bid process initiated afresh.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.4884- F(Y)

Date: 15.09.2016

MEMORANDUM

Sub: e-Tendering / e-Auction

E-Tendering for State Government offices and State PSUs Local Bodies, Autonomous Bodies, parastatals etc. through centralized e-Tender / e-Auction portal of the State Government [<https://wbtenders.gov.in>] for tenders with value above ₹ 50 lakh was made mandatory under FD Notification No. 5400-F(Y) dated 25.06.2012. Subsequently, the base level for mandatory e-Tendering process was reduced from ₹ 50 lakh to ₹ 5 lakh under FD Notification No. 6932-F(Y) dated 29.08.2013.

It has however come to the notice of the Government that some of the State PSUs, Local Bodies, Autonomous Bodies, parastatals etc. are still not following the e-Tender / e-Auction procedure as prescribed in the above mentioned GOs.

Under such circumstances, it is reiterated that the e-Tender / e-Auction procedure as prescribed in FD Notification No. 5400-F(Y) dated 25.06.2012, No. 3739-F(Y) dated 03.05.2012 and No. 6932-F(Y) dated 29.08.2013 is mandatory and the Managing Director, Commissioner / Chief Executive Officer / Executive Officer / Finance Officer / Secretary and other office bearers of such organisations will be held responsible if the proper e-Tender / e-Auction procedure is not observed in such institutions.

The Secretary of the Departments concerned are requested to circulate this order to all the parastatals under their departments and also monitor/ensure that e-Tender/ e-Auction are followed by all such parastatals.

Sd/-
(H.K.Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 4986 - F(Y)

Date : 21.9.16

Sub : Financial Advisors - routing of files to Finance Department and making e-tender / e-Auction mandatory

The Financial Advisor setup was introduced for the different departments of the State Government vide FD Memo No. 152-FB dated 27.04.2012 and Memo No. 1056-FB dated 10.09.2012. In both these orders and the subsequent orders issued thereon, the duties and responsibilities of the FA were stipulated.

However, it has been observed that many administrative departments are not fully utilising the FA system within their departments in various matters related with budget management, tender and procurement, other financial matters especially related to schemes, etc. and administrative departments are also sending files to Finance Department without the specific views of the FA of the Department. As a result many times Finance Department is compelled to return such files to the administrative department for resubmission with the views of FA causing undue delay in policy making and execution of important projects of the State Government.

Therefore, in order to save valuable time of the Government and in public interest it is reiterated that administrative departments should mandatorily utilise the FA system within their departments in various matters related with budget management, tender and procurement, other financial matters especially related to schemes, etc. and the files should invariably be routed to the appropriate Group of the Finance Department with the specific views of FA of the Department on that subject / issue and approval of the Additional Chief Secretary / Principal Secretary / Secretary. Any deviation in this regard will naturally lead to unnecessary delay.

Further, in continuation of Memo No. 4143-F(Y) dated 11.08.2014 it is again reiterated that the Departments and the Financial Advisors shall release grants / subsidies to PSUs / Local Bodies / Statutory Bodies / Development Authorities, etc. and other parastatals only if the certificate regarding e-tender / e-Procurement as detailed in Memo No. 4143-F(Y) dated 11.08.2014 is provided by the competent authority of the organisation and countersigned by the designated officer of the administrative department.

Sd/-
(H.K.Dwivedi)
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 2592-F(Y)

Date: 27.04.2017

MEMORANDUM

Sub: e-Tender: Selection of numbers of authorised officers

Of late it is being observed that the State Government offices are facing difficulties in processing e-Tenders due to transfer, retirement, etc. of one or more of the members of the Tender Committee of the Departments / offices. The problem arises due to technical restriction in the e-Procurement portal which allows only the officers who uploaded the e-tender to evaluate/open that particular tender. If due to any reason an officer ceases to be in the post due to transfer, retirement, etc. after an e-tender was floated, the new officer in spite of having joined the post and having a DSC, is not able to take part in the tender evaluation process of the e-tender already uploaded as a result of which the tender process gets stalled.

In order to minimize such interruptions in the tender evaluation process due to non availability of any officer on the date of opening of an e-tender, all Tender Committees are hereby advised to upload the e-tender document by using 3 or 4 members DSC by selecting either (a) 2 of 4 or (b) 2 of 3 out of the options available in the e-Procurement portal.

However, the officer who has joined in place of any existing member shall be required to sign on the physical papers wherever required as newly inducted member of tender committee.

Sd/-
Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.4378-F(Y)

Dated, the 13.07.2017

MEMORANDUM

Revised provisions regarding extension of last date for submission of bids and acceptance of bids when the number of qualified bidders during re-tender is less than three has been laid down in FD Memorandum No. 925-F(Y) dated 14.02.2017.

But in spite of clear stipulation in the said Order that extension of date cannot be treated as 2nd or subsequent call, references are being received requesting to treat extension of last date for submission of bids as 2nd or subsequent call.

It is hereby reiterated that *extension of last date of submission of bids cannot be treated as 2nd or subsequent call of a tender.*

Also, information on '*Minimum period for submission of tender from the last date of publication*' should be furnished in Annexure-I of Memorandum No. 925-F(Y) dated 14.02.2017 instead of information on '*Last date of submission of bid*'.

Further, recommendation of the Head of the Administrative Department should be furnished in Annexure-I of Memorandum No. 925-F(Y) dated 14.02.2017 instead of furnishing the recommendation only for the re-tenders with L₁ bid below or at par with the amount put to tender.

The revised Annexure-I of Memorandum No. 925-F(Y) dated 14.02.2017 is enclosed with this Order.

Sd/-
Joint Secretary of the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 3661-F(Y)

Dated: 07.06.2018

MEMORANDUM

Sub: Revised norms for extension of dates for getting more bids when the nos. of bids received is less than three or insufficient

As per Para-I of Finance Department's Memo. No. 925-F(Y) dated 14.02.2017, provisions for extension of last date of submission of bids, when the nos. of bidders during tender/re-tender is less than three, were introduced. In terms of the said provisions the last date of submission of bids can be extended only if the notice for extension is issued within the life of the tender period.

2. However, as per the existing provisions available in the **e-Procurement (e-Tender) Portal** (wbtenders.gov.in) of the State Government, the number of bids received can be known only after the expiry of bid submission period. In the above circumstances, Para-I of Finance Department's Memo. No. 925-F(Y) dated 14.02.2017 is **amended** as follows:

- i. The tender process is to be initiated well in advance keeping in mind that there may be a situation for extension of last date and/or re-tender.
 - ii. **The last date of submission may be extended (for both e-tender and offline tender processes) if notice of extension is issued before opening of the technical bids.** However, such extension may generally be made for at least 5 days which would be counted from the date of publication of the corrigendum notice for such extension in at least one widely circulated newspaper.
 - iii. After opening of the technical bids, the date cannot be extended, however re-tender may be invited.
 - iv. Extension of dates cannot be treated as 2nd or subsequent call.
3. All other provisions contained in the FD's Memo. No. 925-F(Y), dt.14.02.2017 shall continue to apply.
4. This Order will take immediate effect.

Sd/-
(H.K. Dwivedi)
Additional Chief Secretary
to the Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 3876-F(Y)

Dated: 14.06.2018

MEMORANDUM

**Sub: Procurement of Goods and Services through Government e-Marketplace
(GeM)**

Consequent upon abolition of DGS&D System, Government e-Marketplace (GeM) has been introduced by the Central Government which largely conforms to the transparent e-Procurement System.

2. Now, the Governor is pleased to accord in-principle approval to procure goods and services onboard GeM for voluntary purchase by Administrative Departments/ Government Offices/ Public Sector Undertakings/Statutory Bodies/Local Bodies, etc. under the administrative control of the State Government.

3. In order to procure goods and services through GeM, Buyer Registration is required by the respective organization on the GeM Portal (<https://gem.gov.in>). The guidelines for Buyer Registration are available on the Portal and may be followed for creation of Primary and Secondary User IDs.

- a) **Primary User:** Primary User shall be responsible for registering the organization on GeM, for creating Secondary Users, assigning them roles and responsibilities on GeM and for supervision of all transactions performed by Secondary Users under him/her. Any individual entity who has been assigned the duty of Primary User can never function as Secondary User unless he/ she relinquish his / her charge as Primary user.
- b) **Secondary Users:** Secondary Users are officials responsible for doing certain procurement transactions on GeM including Placement of Contracts, Receipt of Stores and Payment to the Sellers, etc. The secondary User with assigned role of making payment (D.D.O) to the sellers shall be separate entity from the entity who has been assigned the role of buyer or consignee.

4. Procurement by Government/ Semi-Government/ Government Aided Offices through GeM depending upon estimated value is allowable in the following manner:

- a) Up to Rs. 10,000/- through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period provided the procuring authority is satisfied about the reasonability of the rate.

- b) Above Rs. 10,000/ and up to Rs. 1 lakh through the GeM, Seller having lowest price amongst at least three available sellers meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the buyer if decided by the competent authority.
- c) Above Rs. 1 lakh through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.
- d) The invitation for the online e-bidding/reverse auction will be available to all the existing Sellers or other Sellers registered on the portal and who have offered their goods/services under the particular product/service category, as per terms and conditions of GeM.

5. The interim payment procedure for procurement through GeM till integration of GeM with IFMS is as follows:

- a) The DDO will submit bill to concerned Treasury within 2 days of generation of Consignee's Receipt and Acceptance Certificate (CRAC) with copy of the printout(s) of the invoice for the GeM purchase along with bank details of the concerned supplier(s).
- b) The bill will be processed in the concerned Treasury on priority basis and after passing of the bill the proceeds would be credited to the bank account of the supplier.
- c) The DDO will obtain the UTR (Unique Transaction Reference) against the payment made from the DDO Interface of IFMS and update the same in the GeM Portal to complete the process.

6. The total time limit for payment to the vendor being 10 days from the generation of CRAC. Procuring offices should scrupulously follow the timeline for submission of bills in the Treasury and Treasury Officers should make payments within 2 days of receipts of bills from the DDO provided all other provisions like allotment, DFPR, etc. have been properly followed by the concerned Procuring Authority. The Director of Treasuries and Accounts, West Bengal will issue separate instruction to the Treasuries accordingly.

7. Necessary amendments in the West Bengal Financial Rules shall be made in due course.

Sd/-

(H.K. Dwivedi)

Additional Chief Secretary to the
Government of West Bengal

GST

Government of West Bengal
Finance Department
Budget Branch
Nabanna, Howrah

No. 411- FB

Dated: 23.06.2017

Notification

Government of India is going to introduce The Goods and Services Tax (GST) nationwide with effect from 1st July, 2017.

In such circumstances, I am directed by the order of the Governor to open the following Heads of Account in the Receipt Side of Consolidated Fund and the Public Account for accounting of the GST -

• **In the Receipt Side of Consolidated Fund:**

Sl. No.	Head of Account
1	0005-Central Goods and Services Tax (CGST)-00-500-Receipts Awaiting Transfer To Other Minor Heads-001-Receipts Awaiting Transfer-49-Receipt / Adjustment
2	0005-Central Goods and Services Tax (CGST)-00-500-Receipts Awaiting Transfer To Other Minor Heads-001-Receipts Awaiting Transfer-50-Payment / Adjustment
3	0005-Central Goods and Services Tax (CGST)-00-901-Share of Net Proceeds Assigned to States-001-Share of Central Goods and Services Tax (CGST)-01-Share of Central Taxes/Duties
4	0006-State Goods and Services Tax (SGST)-00-101-Tax-001-Collections-03-Taxes
5	0006-State Goods and Services Tax (SGST)-00-101-Tax-002-Deduct Refunds-38-Excess due to mistake / inadvertence
6	0006-State Goods and Services Tax (SGST)-00-101-Tax-002-Deduct Refunds-39-Exports
7	0006-State Goods and Services Tax (SGST)-00-101-Tax-002-Deduct Refunds-40-Deemed Export
8	0006-State Goods and Services Tax (SGST)-00-101-Tax-002-Deduct Refunds-41-Provisional Assessment
9	0006-State Goods and Services Tax (SGST)-00-101-Tax-002-Deduct Refunds-42-Pre-deposit for filling appeal
10	0006-State Goods and Services Tax (SGST)-00-101-Tax-002-Deduct Refunds-43-Refund or Duty Paid During Investigation
11	0006-State Goods and Services Tax (SGST)-00-101-Tax-002-Deduct Refunds-44-Purchases made by embassies

Sl. No.	Head of Account
12	0006-State Goods and Services Tax (SGST)-00-101-Tax-002-Deduct Refunds-45-Refund of Accumulated credit due to Inverted duty structure
13	0006-State Goods and Services Tax (SGST)-00-101-Tax-002-Deduct Refunds-46-Year End or Volume Based Incentives
14	0006-State Goods and Services Tax (SGST)-00-101-Tax-002-Deduct Refunds-47-Tax Refund for International Tourists
15	0006-State Goods and Services Tax (SGST)-00-101-Tax-002-Deduct Refunds-48-Others
16	0006-State Goods and Services Tax (SGST)-00-102-Interest-001-Collections-07-Interest
17	0006-State Goods and Services Tax (SGST)-00-102-Interest-002-Deduct Refund-20-Refund
18	0006-State Goods and Services Tax (SGST)-00-103-Penalty-001-Collections-06-Fines/ Forfeitures/ Penalties/ Confiscation
19	0006-State Goods and Services Tax (SGST)-00-103-Penalty-002-Deduct Refund-20-Refund
20	0006-State Goods and Services Tax (SGST)-00-104-Fees-001-Collections-16-Other Fees
21	0006-State Goods and Services Tax (SGST)-00-104-Fees-002-Deduct Refund-20-Refund
22	0006-State Goods and Services Tax (SGST)-00-105-Input Tax Credit Cross Utilisation of SGST and IGST-001-Transfer-in from IGST-03-Taxes
23	0006-State Goods and Services Tax (SGST)-00-105-Input Tax Credit Cross Utilisation of SGST and IGST-002-Transfer out to IGST-03-Taxes
24	0006-State Goods and Services Tax (SGST)-00-106-Appportionment of IGST Transfer-in of Tax Component to SGST-001-Appportionment and Transfer of Tax Component-03-Taxes
25	0006-State Goods and Services Tax (SGST)-00-107-Appportionment of IGST-Transfer-in of Interest Component to SGST-001-Appportionment and Transfer of Interest Component-07-Interest
26	0006-State Goods and Services Tax (SGST)-00-108-Appportionment of IGST-Transfer-in of Penalty Component to SGST-001-Appportionment and Transfer of Penalty Component-06-Fines/Forfeitures/Penalties/Confiscation
27	0006-State Goods and Services Tax (SGST)-109-Sale Proceeds of Confiscated Goods-001-Sale Proceeds of Confiscated Goods-17-Sale Proceeds
28	0006-State Goods and Services Tax (SGST)-00-109-Sale Proceeds of Confiscated Goods-002-Fees, Fines and Penalties-06-Fines/ Forfeitures/ Penalties/ Confiscation

Sl. No.	Head of Account
29	0006-State Goods and Services Tax (SGST)-00-500-Receipts Awaiting Transfer to other Minor Heads-001-Receipts Awaiting Transfer-49-Receipt / Adjustment
30	0006-State Goods and Services Tax (SGST)-00-500-Receipts Awaiting Transfer to other Minor Heads-001-Receipts Awaiting Transfer-50-Payment / Adjustment
31	0006-State Goods and Services Tax (SGST)-00-800-Other Receipts-001-Collections-27-Other Receipts
32	0006-State Goods and Services Tax (SGST)-00--800-Other Receipts-002-Deduct Refunds-20-Refund
33	0008-Integrated Goods and Services Tax (IGST)-00-500-Receipts Awaiting Transfer To Other Minor Heads-001-Receipts Awaiting Transfer-49-Receipt / Adjustment
34	0008-Integrated Goods and Services Tax (IGST)-00-500-Receipts Awaiting Transfer To Other Minor Heads-001-Receipts Awaiting Transfer-50-Payment / Adjustment
35	0008-Integrated Goods and Services Tax (IGST)-00-901-Share of Net Proceeds Assigned to States-001-Share of Integrated Goods and Services Tax (IGST)-01-Share of Central Taxes/Duties

• **In the Public Account:**

Sl. No.	Head of Account
1	8658- Suspense Accounts- 00-139- Settlement with RBI for GST Receipt-001-Adjustment with Collecting Banks-20- Receipt/Adjustment
2	8658- Suspense Accounts- 00-139- Settlement with RBI for GST Receipt-001-Adjustment with Collecting Banks-21- Payment/Adjustment

This has approval of Accountant General (A & E), West Bengal, Indian Audit & Accounts Department vide No. A.M.-I/3-79/GSTII/277 dated 23/06/2017 and Finance (Budget) Department vide U. O. No. 0648 dated 23/06/2017.

Sd/-
(H. K. Dwivedi)
Principal Secretary
to the Government of West Bengal
Finance Department

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE**

No. 1126-F.T.

Dated Howrah, the 28th day of June, 2017

NOTIFICATION

No. 2/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. No. II of 2017), the Governor, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased hereby to exempt intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the State tax leviable thereon under section 9 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. No. II of 2017).

Schedule

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled
36.	0702	Tomatoes, fresh or chilled
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad, by whatever name it is known, except when served for consumption

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
97.	1905	Bread (branded or otherwise), except when served for consumption and pizza bread
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera
101.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
102.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake
103.	2501	Salt, all types
104.	2716 00 00	Electrical energy
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
106.	3002	Human Blood and its components
107.	3006	All types of contraceptives
108.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
110.	3825	Municipal waste, sewage sludge, clinical waste
111.	3926	Plastic bangles
112.	4014	Condoms and contraceptives
113.	4401	Firewood or fuel wood
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
115.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
116.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
117.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
118.	4907	Cheques, loose or in book form
119.	4901	Printed books, including Braille books
120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
121.	4903	Children's picture, drawing or colouring books
122.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
123.	5001	Silkworm laying, cocoon
124.	5002	Raw silk
125.	5003	Silk waste
126.	5101	Wool, not carded or combed
127.	5102	Fine or coarse animal hair, not carded or combed
128.	5103	Waste of wool or of fine or coarse animal hair
129.	52	Gandhi Topi
130.	52	Khadi yarn
131.	5303	Jute fibres, raw or processed but not spun
132.	5305	Coconut, coir fibre
133.	63	Indian National Flag
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked
135.	6912 00 40	Earthen pot and clay lamps
136.	7018	Glass bangles (except those made from precious metals)
137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and primers of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
138.	8445	Amber charkha
139.	8446	Handloom [weaving machinery]
140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles

Sl. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
141.	8803	Parts of goods of heading 8801
142.	9021	Hearing aids
143.	92	Indigenous handmade musical instruments
144.	9603	Muddhas made of sarkanda and phool bahari jhadoo
145.	9609	Slate pencils and chalk sticks
146.	9610 00 00	Slates
147.	9803	Passenger baggage
148.	Any chapter	Puja samagri namely,-
		(i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd);
		(ii) Sacred thread (commonly known as yagnopavit);
		(iii) Wooden khadau;
		(iv) Panchamrit;
		(v) Vibhuti sold by religious institutions;
		(vi) Unbranded honey [proposed GST Nil];
		(vii) Wick for diya;
		(viii) Roli;
		(ix) Kalava (Raksha sutra);
		(x) Chandan tika;
149.		Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.

Explanation.- For the purposes of this Schedule, -

- (i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.
- (ii) The phrase “registered brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose

of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.

- (iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, subheading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of July, 2017.

By order of the Governor,

Sd/-

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal.

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE**

NOTIFICATION

No. 1136-F.T.

Dated: Howrah, 28.06.2017

No. 12/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. No. II of 2017), the Governor, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the State tax leviable thereon under sub-section (1) of section 9 of the said Ordinance, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

Table

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.		
4	Chapter 99	Services by Central Government, State Government, Union territory, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil
5	Chapter 99	Services by a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Nil	Nil
6	Chapter 99	Services by the Central Government, State Government, Union territory or local authority excluding the following services – (a) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (c) transport of goods or passengers; or (d) any service, other than services covered under entries (a) to (c) above, provided to business entities.	Nil	Nil
7	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		<p><i>Explanation.-</i> For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to-</p> <p>(a) services,</p> <p>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers; and</p> <p>(b) services by way of renting of immovable property.</p>		
8	Chapter 99	<p>Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority: Provided that nothing contained in this entry shall apply to services</p> <p>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers.</p>	Nil	Nil
9	Chapter 99	<p>Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees:</p>	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		<p>Provided that nothing contained in this entry shall apply to-</p> <p>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers:</p> <p>Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the West Bengal Goods and Services Tax Ordinance, 2017, is provided by the State Government, Central Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>		
10	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	Nil	Nil
11	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
12	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use as residence.	Nil	Nil
13	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (b) of this exemption shall apply to,- (i) renting of rooms where charges are one thousand rupees or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day; (iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.	Nil	Nil
14	Heading 9963	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
15	Heading 9964	Transport of passengers, with or without accompanied belongings, by- (a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal; (b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) stage carriage other than air-conditioned stage carriage.	Nil	Nil
16	Heading 9964	Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding: Provided that nothing contained in this entry shall apply on or after the expiry of a period of one year from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.	Nil	Nil
17	Heading 9964	Service of transportation of passengers, with or without accompanied belongings, by- (a) railways in a class other than- (i) first class; or (ii) an air-conditioned coach; (b) metro, monorail or tramway; (c) inland waterways; (d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (e) metered cabs or auto rickshaws (including e-rickshaws).	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
18	Heading 9965	Services by way of transportation of goods- (a) by road except the services of- (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways.	Nil	Nil
19	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil
20	Heading 9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods- (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) railway equipments or materials; (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure.	Nil	Nil
21	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport in a goods carriage of- (a) agricultural produce; (b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty;	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipments.		
22	Heading 9966 or Heading 9973	Services by way of giving on hire (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods	Nil	Nil
23	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil
24	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
25	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil
26	Heading 9971	Services by the Reserve Bank of India.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
27	Heading 9971	Services by way of- (a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (b) <i>inter se</i> sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.	Nil	Nil
28	Heading 9971 or Heading 9991	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil	Nil
29	Heading 9971 or Heading 9991	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil	Nil
30	Heading 9971 or Heading 9991	Services by the 'Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil
31	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil
32	Heading 9971	Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999(41 of 1999).	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
33	Heading 9971	Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.	Nil	Nil
34	Heading 9971	Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service. <i>Explanation.-</i> For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.	Nil	Nil
35	Heading 9971 or Heading 9991	Services of general insurance business provided under following schemes - (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) Premia collected on export credit insurance; (h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture;	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(i) Jan Arogya Bima Policy; (j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana); (k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana; (o) Coconut Palm Insurance Scheme; (p) Pradhan Mantri Suraksha Bima Yojna; (q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).		
36	Heading 9971 or Heading 9991	Services of life insurance business provided under following schemes- (a) Janashree Bima Yojana; (b) Aam Aadmi Bima Yojana; (c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees; (d) Varishtha Pension Bima Yojana; (e) Pradhan Mantri Jeevan Jyoti Bima Yojana; (f) Pradhan Mantri Jan Dhan Yojana; (g) Pradhan Mantri Vaya Vandana Yojana.	Nil	Nil
37	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil
39	Heading 9971 or Heading 9985	Services by the following persons in respective capacities - (a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch; (b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or (c) business facilitator or a business correspondent to an insurance company in a rural area.	Nil	Nil
40	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil
41	Heading 9972	One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.	Nil	Nil
42	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
43	Heading 9973	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.	Nil	Nil
44	Heading 9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not elapsed from the date of entering into an agreement as an incubatee.	Nil	Nil
45	Heading 9982 or Heading 9991	Services provided by- (a) an arbitral tribunal to - (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year; (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to- (i) an advocate or partnership firm of advocates providing legal services; (ii) any person other than a business entity; or (iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year; (c) a senior advocate by way of legal services to- (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
46	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
47	Heading 9983 or Heading 9991	Services provided by the State Government, Central Government, Union territory or local authority by way of- (a) registration required under any law for the time being in force; (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.	Nil	Nil
48	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	Nil	Nil
49	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
50	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
51	Heading 9984	Services provided by the Goods and Services Tax Network to the State Government or Central Government or Union territories for implementation of Goods and Services Tax.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
52	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil
53	Heading 9985	Services by way of sponsorship of sporting events organised - (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country; (b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; (c) by the Central Civil Services Cultural and Sports Board; (d) as part of national games, by the Indian Olympic Association; or (e) under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.	Nil	Nil
54	Heading 9986	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of- (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.		
55	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil
56	Heading 9988	Services by way of slaughtering of animals.	Nil	Nil
57	Heading 9988 any other Heading of Section 8 and Section 9	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil
58	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil	Nil
59	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
60	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs, the Government of India, under bilateral arrangement.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
61	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil
62	Heading 9991 or Heading 9997	Services provided by the State Government, Central Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil	Nil
63	Heading 9991	Services provided by the State Government, Central Government, Union territory or local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	Nil	Nil
64	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1st April, 2016: Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.	Nil	Nil
65	Heading 9991	Services provided by the Central Government, State Government, Union territory by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
66	Heading 9992	<p>Services provided -</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(b) to an educational institution, by way of,-</p> <p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or house-keeping services performed in such educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such institution; upto higher secondary:</p> <p>Provided that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p>	Nil	Nil
67	Heading 9992	<p>Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme:-</p> <p>(a) two year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management;</p> <p>(b) fellow programme in Management;</p> <p>(c) five year integrated programme in Management.</p>	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
68	Heading 9992 or Heading 9996	Services provided to a recognised sports body by- (a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body; (b) another recognised sports body.	Nil	Nil
69	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by, (a) the National Skill Development Corporation set up by the Government of India; (b) a Sector Skill Council approved by the National Skill Development Corporation; (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any other Scheme implemented by the National Skill Development Corporation.	Nil	Nil
70	Heading 9983 or Heading 9985 or Heading 9992	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
71	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil	Nil
72	Heading 9992	Services provided to the State Government, Central Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
73	Heading 9993	Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.	Nil	Nil
74	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil
75	Heading 9994	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto	Nil	Nil
76	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil
77	Heading 9995	Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution -	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and Service Tax; or (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.		
78	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of-(a) music, or (b) dance, or (c) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.	Nil	Nil
79	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil
80	Heading 9996	Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or (b) sports by charitable entities registered under section 12AA of the Income-tax Act.	Nil	Nil
81	Heading 9996	Services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event; (c) recognised sporting event, where the consideration for admission is not more than Rs. 250 per person as referred to in (a), (b) and (c) above.	Nil	Nil

2. Definitions. - For the purposes of this notification, unless the context otherwise requires, -
- (a) “advertisement” means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;
 - (b) “advocate” has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);
 - (c) “agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training;
 - (d) “agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;
 - (e) “Agricultural Produce Marketing Committee or Board” means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;
 - (f) “aircraft” has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);
 - (g) “airport” has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994.);
 - (h) “approved vocational education course” means, -
 - (i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or
 - (ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;
 - (i) “arbitral tribunal” has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);
 - (j) “authorised dealer of foreign exchange” shall have the same meaning assigned to “Authorised person” in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);

- (k) “authorised medical practitioner” means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;
- (l) “banking company” has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934(2 of 1934);
- (m) “brand ambassador” means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;
- (n) “business entity” means any person carrying out business;
- (o) “business facilitator or business correspondent” means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;
- (p) “Central Electricity Authority” means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);
- (q) “Central Transmission Utility” shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003);
- (r) “charitable activities” means activities relating to -
 - (i) public health by way of, -
 - (A) care or counseling of
 - (I) terminally ill persons or persons with severe physical or mental disability;
 - (II) persons afflicted with HIV or AIDS;
 - (III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or
 - (B) public awareness of preventive health, family planning or prevention of HIV infection;
 - (ii) advancement of religion , spirituality or yoga;
 - (iii) advancement of educational programmes or skill development relating to,-
 - (A) abandoned, orphaned or homeless children;
 - (B) physically or mentally abused and traumatized persons;
 - (C) prisoners; or

(D) persons over the age of 65 years residing in a rural area;

(iv) preservation of environment including watershed, forests and wildlife;

- (s) “clinical establishment” means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;
- (t) “contract carriage” has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (u) “courier agency” means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;
- (v) “Customs station” shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962);
- (w) “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;
- (x) “distributor or selling agent” means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;
- (y) “educational institution” means an institution providing services by way of,-
- (i) pre-school education and education up to higher secondary school or equivalent;
 - (ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;
 - (iii) education as a part of an approved vocational education course;
- (z) “electricity transmission or distribution utility” means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;
- (za) “e-rickshaw” means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;

- (zb) “general insurance business” has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);
- (zc) “general public” means the body of people at large sufficiently defined by some common quality of public or impersonal nature;
- (zd) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (ze) “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;
- (zf) “governmental authority” has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);
- (zg) “health care services” means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;
- (zh) “incubatee” means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;
- (zi) “inland waterway” means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917);
- (zj) “insurance company” means a company carrying on life insurance business or general insurance business;
- (zk) “interest” means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;
- (zl) “intermediary” has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;

- (zm) “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;
- (zn) “life insurance business” has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);
- (zo) “life micro-insurance product” shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;
- (zp) “metered cab” means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);
- (zq) “national park” has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);
- (zr) “online information and database access or retrieval services” shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act, 2017 (13 of 2017);
- (zs) “original works” means- all new constructions;
- (i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
- (ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;
- (zt) “print media” means,-
- (i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;
- (ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);
- (zu) “port” has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908);
- (zv) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service;

- (zw) “recognised sporting event” means any sporting event,-
- (i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;
 - (ii) organised -
 - (A) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;
 - (B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;
 - (C) by Central Civil Services Cultural and Sports Board;
 - (D) as part of national games, by Indian Olympic Association; or
 - (E) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;
- (zx) “recognised sports body” means -
- (i) the Indian Olympic Association;
 - (ii) Sports Authority of India;
 - (iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;
 - (iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;
 - (v) the International Olympic Association or a federation recognised by the International Olympic Association; or
 - (vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;
- (zy) “religious place” means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;
- (zz) “renting in relation to immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;
- (zza) “Reserve Bank of India” means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);

- (zzb) “residential complex” means any complex comprising of a building or buildings, having more than one single residential unit;
- (zzc) “rural area” means the area comprised in a village as defined in land revenue records, excluding- the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;
- (zzd) “senior advocate” has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);
- (zze) “single residential unit” means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;
- (zzf) “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,
- (zzg) “specified organisation” shall mean,-
- (i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking;
or
 - (ii) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);
- (zzh) “stage carriage” shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (zzi) “State Electricity Board” means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);
- (zzj) “State Transmission Utility” shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003);
- (zzk) “state transport undertaking” has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (zzl) “tiger reserve” has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);
- (zzm) “tour operator” means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;
- (zzn) “trade union” has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926);

- (zzo) “vessel” has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);
- (zzp) “wildlife sanctuary” means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);
- (zzq) ”zoo” has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).
3. Explanation.- For the purposes of this notification,-
- (i) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter, “Section” and “Heading” in the scheme of classification of services.
- (ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.
4. This notification shall come into force on the 1st day of July, 2017.

By order of the Governor,

Sd/-

RAJSEKHAR BANDYOPADHYAY,

Joint Secretary to the Government of West Bengal.

Government of West Bengal
Finance Department
Directorate of Treasuries and Accounts
8, Lyons Range (3rd Floor), Kolkata-700 001

No. 1015

Dated: 28.06.2017.

To
The Treasury Officer / DDO (All)

Sub: Deduction of STDS from 01/07/2017

Sir,

In pursuance of communication received from the Commissioner, Commercial Taxes, Government of West Bengal, I have been directed to inform you that Goods and Services

Tax :(GST) is going to be introduced w.e.f. 01/07/2017 in substitution of the indirect taxes like VAT, Central Sales Tax etc.

Under such circumstances, the Drawing and Disbursing Officer, the Administrators of the Local Fund Accounts and the Treasury Officers of the State are being requested to follow the instructions given below for deduction of sales tax at source (STDS) under the West Bengal Value Added Tax Act. 2003 as well as for smooth implementation of GST in the State.

No deduction of STDS u/s 40 or TCS u/s 40A of the WBVAT Act, 2003 shall be made w.e.f. 01/07/2017.

1. This will apply not only to the bills that have been submitted before 01/07/2017, but also to the bills submitted on and from 01/07/2017. For deductions made till 30th June 2017 the provisions of WBVAT 2003 will have to be followed in the manner as is being done today.
2. **No deduction of TDS** under any of the under mentioned **GST Act / laws** shall be made with effect from 01/07/2017 until further communication.
 - (a) Under section 51 of the Central Goods and Service Tax Act, 2017.
 - (b) Under section 51 of the West Bengal Goods and Services tax ordinance, 2017 and
 - (c) Under section 20 of the integrated Goods and Service Tax Act, 2017.

In view of the above Treasury Officers / PAOs are instructed to dispose of all the bills (including the mandate generation / delivery of cheque / delivery of objection) received till 30.06 2017 on 30th June 2017 itself where such bills contain STDS deductions. **No such bills shall be accepted and processed at the Treasury / PAO after 30th June, 2017 or left pending at the end of Treasury/PAO after 30th June 2017 under any circumstances.**

Hence Treasury may be kept open for extended hours on 30th June 2017, if required.

Sd/-
Joint Director
Directorate of Treasuries and Accounts
West Bengal

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

TRADE CIRCULAR NO. 05/2017

DATED: 29.06.2017

Subject: TAX DEDUCTED AT SOURCE

Since GST is being introduced w.e.f. 01/07/2017, the following points as mentioned below are pertinent and need to be followed diligently by all the DDOs of West Bengal Government Department and Local Authorities, along with other deductees like Banks, Educational Institutions, Hospitals, Nursing Homes, Private/Public Ltd. Companies as mentioned in Section 40(1) of the WB VAT Act, 2003.

- No deduction of **STDS/TCS under the WB VAT Act, 2003** to be made w.e.f. 01/07/2017.
- This will apply not only to bills that have been submitted before 01/07/2017, but also to bills submitted on and from 01/07/2017.
- No deduction of **TDS under GST** is to be made on and from 01/07/2017, till the relevant section is made operative.

However, **for all the deductions of STDS/TCS made under the provisions of the WB VAT Act, 2003 till 30th of June 2017, all the statutory liabilities like payment of deducted STDS/TCS, filing of online Scrolls in Form-19A, generation and issue of TDS/TCS Certificate in Form-18A have to be discharged in accordance with the provisions of the said Act, even after 1st July, 2017.**

The date from which **TDS under GST** is made operative, will be informed to the concerned persons accordingly.

For any further queries, one may call STDS Cell at (033)7122-1129 to 1131.

Sd/-
(Smaraki Mahapatra, IAS)
Commissioner,
Commercial Taxes, W.B

Government of West Bengal

Finance Department

Audit Branch

No.4374-F(Y)

Dated: 13.07.2017

NOTIFICATION

Sub: Amendment of Rule 47(9)(b) of WBFR, Vol.-I consequent upon introduction of GST Act,2017

The Goods and Service Tax (GST) has been rolled out with effect from 1st July,2017 throughout the country including the state of West Bengal.

Consequent upon introduction of the GST Act 2017, Indirect Taxes of the State Government like the West Bengal Value Added Tax (WBVAT), Central Sales Tax (CTS), Entry Tax, Entertainment - cum -Amusement Tax etc. have been subsumed into GST with effect from 01.07.2017.

Under the circumstances, it has been felt necessary to make the following amendment West Bengal Financial Rules, Vol. I in partial modification of Notification No. 5400-F(Y), dt.25.06.2012 and subsequent orders issued thereafter.

Rule 47(9)(b) of WBFR, Vol.-I is substituted with the following provisions:

“Rule 47 (9) (b)”:

- i. Bidders shall submit copy of
 - Valid PAN issued by the IT Deptt., Govt. of India
 - Valid 15-digit Goods and Services Taxpayer Identification Number (GSTIN) under GST Act, 2017
- ii. The following clause shall be included in all the contracts to be executed for (a) procurement of goods and services and (b) works-related contract involving supply of goods and services by contractor :

“Tax invoice(s) needs to be issued by the supplier for raising claim under the contract showing separately the tax charged in accordance with the provisions of GST Act, 2017.”

This order will be applicable to all the tenders invited for (a) procurement of goods and services and (b) works-related contract involving supply of goods and services by contractor, including procurement under Rule 47C.

This order shall be deemed to have taken effect from 01.07.2017.

Formal amendment to Rule 47(9) (b) ibid will be made in due course.

This order supersedes all previous orders issued in this context.

By order of the Governor,

Sd/-

(H.K.Dwivedi)

Principal Secretary to the
Government of West Bengal.

**Government of West Bengal
Finance Department
Nabanna**

No. 4406-F(Y)

Dated, the 14th July, 2017.

Sub: Registration under GST as deductor of tax

In the Memo No. 1015 dated 28.6.2017 of DTA (Annexure I) it has already been informed that no deduction of STDS or TCS under the WB VAT Act, 2003 shall be made w.e.f. 01.07.2017. Further, the similar provision for deduction of TDS under the GST Law has not yet been made operational and so no deduction on account of CGST/SGST/IGST shall be made by DDOs of West Bengal Government and Local Authorities, Statutory bodies, autonomous institutions, PSUs, etc. under the administrative control of Government of West Bengal until further communication.

In the meantime all the **DDOs of West Bengal Government and Local Authorities, Statutory bodies, autonomous institutions, PSUs**, etc. under the administrative control of Government of West Bengal, are hereby directed to get themselves registered and obtain a GSTIN [Goods & Services Tax Identification Number] as a tax deductor through electronic process in the portal **www.gst.gov.in** by using their PAN/TAN. This will facilitate immediate implementation of the TDS provisions under GST when the same are made effective.

In case of any query one may contact the Officials of STDS Cell, Office of the Commissioner, Commercial Taxes, West Bengal, 2nd Building, 1st Floor, Room Nos. 102

& 119, 14 Beliaghata Road, Kolkata 700 015 at (033)7122-1128 to 1132 or mail at stds.comtax@gmail.com or stds.comtax@wbcomtax.gov.in.

Sd/-
(H.K.Dwivedi, IAS)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Budget Branch
Nabanna, Howrah

No. 558- FB

Dated: 20th July, 2017

Notification

In terms of F.D. Memo No. 411-FB dated 23/06/2017, this Department has opened 35 (thirty five) Heads of account on the Receipt side of Consolidated Fund and 2 (two) heads of Account in Public Account for accounting of GST.

Now, the office of Controller General of Accounts, Deptt of Expenditure, Ministry of Finance has issued Correction Slip No. 861 dated 30/06/2017 incorporating Major, Minor & Sub-heads for accounting of IGST related receipts in cancellation related to the receipt of IGST.

In such circumstances, I am directed by the order of the Governor to open the following Heads of Account in the Receipt Side of Consolidated Fund for accounting of IGST.

Sl. No.	Heads of Account
1	0008-Integrated Goods and Services Tax (IGST)-01-IGST on Import/Export of Goods and Services-500-Receipts awaiting transfer to other Minor Heads-001-Receipts awaiting Transfer-49-Receipt / Adjustment
2	0008-Integrated Goods and Services Tax (IGST)-01-IGST on Import/Export of Goods and Services-500-Receipts awaiting transfer to other Minor Heads-001-Receipts awaiting Transfer-50-Payment / Adjustment

3	0008-Integrated Goods and Services Tax (IGST)-01-IGST on Import/Export of Goods and Services-901-Share of Net Proceeds Assigned to States-001-Share of Integrated Goods and Services Tax (IGST)-01-Share of Central Taxes/Duties
4	0008-Integrated Goods and Services Tax (IGST)-02-IGST on Domestic Supply of Goods & Services-500-Receipts awaiting transfer to other Minor Heads-001-Receipts awaiting transfer-49-Receipt / Adjustment
5	0008-Integrated Goods and Services Tax (IGST)-02-IGST on Domestic Supply of Goods & Services-901-Share of Net Proceeds Assigned to States-001-Share of Integrated Goods and Services Tax (IGST)-01-Share of Central Taxes/Duties
6	0008-Integrated Goods and Services Tax (IGST)-02-IGST on Domestic Supply of Goods & Services-500-Receipts awaiting transfer to other Minor Heads-001-Receipts awaiting transfer-50-Payment / Adjustment

These 6 (six) Heads of Accounts are opened in cancellation of following 3 (three) Heads of Account earlier opened vide F.D. Memo No. 411-FB dated 23/06/2017.

Sl No.	Heads of Account
1	0008-Integrated Goods and Services Tax (IGST)-00-500-Receipts Awaiting Transfer To Other Minor Heads-001-Receipts Awaiting Transfer-49-Receipt / Adjustment
2	0008-Integrated Goods and Services Tax (IGST)-00-500-Receipts Awaiting Transfer To Other Minor Heads-001-Receipts Awaiting Transfer-50-Payment / Adjustment
3	0008-Integrated Goods and Services Tax (IGST)-00-901-Share of Net Proceeds Assigned to States-001-Share of Integrated Goods and Services Tax (IGST)-01-Share of Central Taxes/Duties

This has approval of Accountant General (A & E), West Bengal, Indian Audit & Accounts Department vide No. **A.M./ 3-79 /GST-II/ 355 dated 17/07/2017** and Finance (Budget) Department vide **U. O. No. 0950 dated 07/07/2017**.

Sd/-
(H. K. Dwivedi)
Principal Secretary
to the Government of West Bengal
Finance Department

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 1278-F.T.

Dated, Howrah, the 14th day of July, 2017.

Corrigendum

In this Department Notification No. 1126-F.T. dated the 28th day of June, 2017 [*No. 2/2017-State Tax (Rate)*],—

- (i) against serial No. 45 in column (1), in column (3), for “Dried leguminous vegetables, shelled, whether or not skinned or split”, read “Dried leguminous vegetables, shelled, whether or not skinned or split [other than put up in unit container and bearing a registered brand name]”;
- (ii) against serial No. 148 in column (1), in column (3), for “(vi) Unbranded honey [proposed GST Nil]”, read “(vi) Unbranded honey”.

By order of the Governor,

Sd/-

RAJSEKHAR BANDYOPADHYAY

Joint Secretary to the Government of West Bengal.

Government of West Bengal
Finance Department
Audit Branch

Mo. 380-F(Y)

Dated, 18th January, 2018

MEMORANDUM

Sub: Manual Refund Procedure of SGST

The Goods and Services Tax (GST) has been introduced throughout the country including our State w.e.f. 01.07.2017. However, till date the automated process of refund of GST (including SGST) has not been made operational. Till the process of automated refund of SGST is introduced the following manual procedure for refund of SGST shall be followed:

1. Jurisdictional Proper Officer shall, after scrutiny of the claim and the evidence submitted by the claimant in support thereof and on being prima facie satisfied that the amount claimed as refund is due and payable in terms of sub-section (6) of Section 54 of WBGST Act, 2017 issue a Provisional Refund Order in FORM GST RFD - 04 in accordance with the provision of Rule 91 (2) of the WBGST Rules, 2017 sanctioning the amount of refund on provisional basis.
2. Jurisdictional Proper Officer shall also issue a Payment Advice in FORM GST RFD - 05 in accordance with Rule 91 (3) of the Rule *ibid* based on the Provisional Refund Order issued and shall forward both the Provisional Refund Order (FORM GST RFD - 04) and the Payment Advice (FORM GST RFD - 05) to the Drawing and Disbursing Officer (DDO) of the concerned jurisdictional office (Range / Circle, etc.) of the State Tax Authority.
3. In cases of refunds of SGST sanctioned and the Provisional / Final Refund Order issued by the Central Tax Authority in FORM GST RFD - 04 or FORM GST RFD - 06, the Jurisdictional Proper Officer shall issue a Payment Advice in FORM GST RFD - 05 based on the scanned copy of the refund orders received from the Central Tax Authority through the State Nodal Officer
4. The DDO of the concerned Office (Range / Circle, etc.) of the State Tax Authority shall manually enter the details of the refund along with the Bank Account details of the claimant as mentioned in the Payment Advice in the Integrated Financial Management System (IFMS) and generate a GST Refund Bill in T.R. Form No. 35 from the e-Billing Module in the usual manner. He shall then take a print out of the same and submit the hard copy of the GST Refund Bill duly signed by him and supported by the Payment Advice as well as the Provisional / Final Refund Order, as the case may be, in original to the Treasury Officer under whose payment jurisdiction office of the DDO is located. In cases of refunds of SGST sanctioned and the Provisional / Final Refund Order issued by the Central Tax Authority, the Payment Advice issued by the Jurisdictional Proper

Officer and the scanned copy of the Refund Order shall be forwarded to the concerned DDO for generation of GST Refund Bill and its submission to the Treasury for payment. Treasury Officer shall not insist on submission of original Sanction / Refund order in the latter case. DDO of the jurisdictional office of the State Tax Authority shall be responsible for ensuring the correctness and accuracy of data entered by him in the IFMS, especially the Payment Advice Reference, GSTIN, Bank Account details of the claimant as registered in GSTN Common Portal.

5. As an exception to the general rule regarding refund of revenues, the Number and Date of the Challan under which the GST has been deposited shall not be required to be furnished in the GST Refund Bill in T.R. Form No. 35.
6. In cases where any interest is due and payable to the applicant under Section 56 of the West Bengal Goods and Services Tax Act, 2017. the Jurisdictional Proper Officer shall make an order along with a Payment Advice in FORM GST RFD - 05 in terms of Rule 94 of WBGST Rules, 2017 and shall forward the same to the concerned DDO for taking necessary action as stated hereinabove. Payment of Interest shall also be drawn in T.R. Form No. 35.
7. Refund of the GST and the interest admissible on it shall be charged against the appropriate Sub-Major, Minor, Scheme and the Detailed Head sub-ordinate to the Major Head "0006 -State Goods and Services Tax (SGST)" as prescribed by the Finance (Budget) Department vide Notification No. 411 - FB Dated 23.06.2017.
8. Treasury Officers shall only verify the correctness of the data provided in the physical copy of the Refund Bill with the Payment Advice and the Provisional / Final Refund Order attached with the Bill as well as with the online data forwarded by the DDO and shall authorise payment of the refund by direct credit to the Bank Account of the claimant online through IFMS.
9. Jurisdictional Proper Officer and the DDO concerned shall be responsible for keeping all the relevant records of manual refund as prescribed under the West Bengal Goods and Services Tax Rules, 2017 and Trade Circular No 14/2017 Dated 21.12.2017. They shall take measures to ensure proper reconciliation and linking up the refunds so made under manual process when the process of refund will be started on the GST Common Portal.
10. The existing provision of the West Bengal Treasury Rules, 2005 shall be amended in due course.
11. D.D.O. is to mention GSTIN in the "additional certificate" column in TR Form No. 35 form while preparing refund bill till TR Form No. 35 is modified.

This order takes immediate effect.

Sd/-
Additional Chief Secretary to the
Government of West Bengal

MISCELLANEOUS

Government of West Bengal
Finance Department
Audit Branch

No.3385-F(Y)

Dated, the 28.04.2015

MEMORANDUM

In partial modification of the FD memo.no. 8871-F(Y) dt.31.10.2012, the undersigned is directed to revise the maximum reimbursable amount of telephone charges for residential landline telephone as well as for personal mobile phone in respect of the officers of the rank of Principal Secretary from the existing limit of Rs.2,000/- to “No Limit” per month, and in respect of the officers of the rank of Secretary of Administrative Department from the existing limit or Rs.2,000/- per month to Rs.2,500/- per month.

2. All other terms and conditions of FD memo.no. 8871-F(Y) dt.31.10.2012 will remain unchanged.
3. This order will be effective from the telephone charges related to the month of April, 2015.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch
Nabanna, Howrah-711 102.**

No. 6718-F(Y)

Date - 08.09.2015

MEMORANDUM

In partial modification of this Department Memorandum No. 6204-F(Y), dated 17.08.2015 it is stated that in terms of Note (v) under Rule 32 of the West Bengal Financial Rules, Vol.1, Labour Co-operative Societies are exempted from payment of Earnest Money only against all tenders of the Government. These Societies, if selected through tender, will have to furnish requisite Security Deposit for performance of the work.

Sd/-

G. Samanta
CAO & EO Joint Secretary to the
Government of West Bengal

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

No. 862 FB

Dated: 14.10.2015

MEMORANDUM

Under Memorandum No. 3145-LP/1A-03/14 dated 24.11.2014, the Land & Land Reforms Department, West Bengal has allowed various departments to go in for the direct purchase of land for public purpose mainly involving the early commissioning of infrastructure projects like roads, bridges, food godowns, drinking water, flood protection and other similar projects in rural and/or urban areas through Zilla Parishad/Municipality/Municipal Corporation/other Govt. bodies and parastatals, as the case may be, by adopting certain procedures.

2. It has been observed that the departments are placing proposals for Cabinet approval without getting it vetted by the Finance Department. This is making it difficult for the Finance Department to make necessary budgetary provision in the respective budget head of the departments.
3. In order to overcome this problem, the Governor has been pleased to decide that the departments shall get the proposal vetted by the Finance Department before placing it for Cabinet Approval.
4. Accordingly, in their proposal, the departments should also state the source of fund and head of account for the proposed purchase of land.

Sd/-

(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.7544-F(Y)

Dated, 16th October, 2015

Memorandum

Rule—47D of WBFR has prescribed the procedure of execution of works by a Government office through any public sector unit listed in Annex-C & D appended to the said rule, in case of inability of PWD or other works executing departments to undertake the work. Admissible agency fee should be within the limit prescribed in sub-rule (6) of Rule 47D for the various components of the agency job. The agency fees have been fixed component wise including the component of preparation of drawing, and design.

It has come to the notice of the Finance Department that some Government offices, autonomous bodies and parastatals being funded by the Government are undertaking execution of works including architectural drawing and design related to buildings by engagement of private agencies, although the buildings are maintained by PWD. The agency fees are being arbitrarily fixed at a rate higher than that permissible under Rule 47D for execution of works through the PSUs and Government organisations.

It is reiterated that the provisions of Rule 47D can be applied for maintenance works in those cases where PWD or any other works executing department who are entrusted with the work express their inability to undertake the same on priority basis, and the department has no technical infrastructure to undertake the work through its own machinery.

Besides, provisions of Rule 47D are not applicable to the works related to buildings which are borne in the books of any works executing department, except petty works which can be undertaken by the occupying departments/parastatals/autonomous bodies within their delegated power.

This rule cannot be applied to execution of any component of works specified in sub-rule 6 of Rule 47D of WBFR as amended vide FD notification no. 5400-F(Y) dt.25.6.2012 through any private agency.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal.

Government of West Bengal
Finance Department
Audit Branch

No.8490-F(Y)

Dated, 17th December 2015.

NOTIFICATION

It has been enjoined in Rule 47(9)(b) of WBFR, vol-I, as amended vide Notification no. 5400 - F (Y) dated 25th June 2012 that sales tax and income tax clearance certificates should be furnished by the contractors for contracts valued above Rs. 50,000/-.

Necessity of submission of the tax clearance certificate has since been examined by the State Government. It has been decided that submission of such clearance certificates is not necessary.

Therefore, in exercise of the power conferred under clause (3) of article 166 of Constitution of India the Governor is pleased to make the following amendment in West Bengal Financial Rules, vol-I in partial modification of Notification no. 5400-F(Y) dt.25.06.2012.

Rule 47(9)(b) of WBFR, vol-I is substituted with the following provisions.

“Rule 47 (9) (b):

- i. Bidders shall submit copy of-
 - valid PAN issued by the IT Dptt, GOI;
 - valid registration no. (TIN) under West Bengal Value Added Tax Act, 2003;
- ii. the following clause shall be included in all the contracts to be executed for (a) procurement of goods and, (b) works-related contract involving supply of goods by contractor-

‘Tax invoice(s) needs to be issued by the supplier for raising claim under the contract showing separately the tax charged in accordance with the provisions of WB VAT Act, 2003.’

This order will be applicable to all the tenders invited for (a) procurement of goods and, (b) works-related contract involving supply of goods by contractor, including procurement under rule 47C on and from 1st January, 2016.

By order of the Governor,

Sd/-

(H.K. Dwivedi)

Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Budget Branch
Nabanna, Howrah-711102

No.321-F.B.

Dated: 15.06.2016

MEMORANDUM

The Finance Department has to give Debt Sustainability Certificate for sanction of Externally Aided Projects (EAP) proposed for funding from multilateral agencies like Asian Development Bank (ADB), World Bank, Japan International Cooperation Agency (JICA), etc.

The assistance from these agencies is in the form of loan and not grant with 70:30 funding pattern, the State Government has to bear 30% of the project/scheme cost and take over the entire interest liability. Also the funding is on a back-to-back arrangement and the State Government has to bear the entire liability arising out of exchange rate fluctuations.

It has been observed that some departments are starting negotiation and discussion with multilateral agencies like ADB, World Bank, JICA, etc. for accessing loan for schemes/projects without the approval of the Finance Department. Finance Department is informed at a very late stage when the scheme/project has been finalised and sent to Department of Economic Affairs (MI Division), Government of India or Central Ministry for approval without taking into account the debt sustainability of the State Government.

It is hereby ordered that no Department/Undertaking/Corporation/Statutory Body, etc. of the State Government will engage in any discussion with any loan providing agency including multilateral agencies without prior approval of the Finance Department.

No debt sustainability certificate will be given for multilateral funded projects/schemes which has not been given prior approval of the Finance Department.

This order will come into force with immediate effect.

Sd/-
H.K. Dwivedi,
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 3975-F(Y)

Dated: 28.07.2016

MEMORANDUM

**Sub: Online receipt and refund of EMD of e-procurement through
State Government e- procurement portal**

The State Government procurement portal has already been integrated with the Payment Gateway of ICICI Bank for deposit of EMD and other fees by the bidders participating in e-procurement.

Now, in cancellation of this Department Memorandum No. 1526-F(Y) dated 18.03.2014, the Governor is pleased to prescribe the following procedure to be adopted for deposit of EMD / Bid Security related to e- procurement of the State Government Departments and its subordinate offices, PSUs, Autonomous and Local Bodies, PRIs, etc.

1. Login by bidder:

- a) A bidder desirous of taking part in a tender invited by a State Government Office/ PSU/Autonomous Body/Local Body/ PRIs, etc. shall login to the e-Procurement portal of the Government of West Bengal <https://wbtenders.gov.in> using his login ID and password.
- b) He will select the tender to bid and initiate payment of pre-defined EMD / Tender Fees for that tender by selecting from either of the following payments modes:
 - i) Net banking (any of the banks listed in the ICICI Bank Payment gateway) in case of payment through ICICI Bank Payment Gateway; (ii) RTGS/NEFT in case of offline payment through bank account in any Bank.

2. Payment procedure:

- a) Payment by Net Banking (any listed bank) through ICICI Bank Payment Gateway:
 - i. On selection of net banking as the payment mode, the bidder will be directed to ICICI Bank Payment Gateway webpage (along with a string containing a Unique ID) where he will select the Bank through which he wants to do the transaction.
 - ii. Bidder will make the payment after entering his Unique ID and password of the bank to process the transaction,
 - iii. Bidder will receive a confirmation message regarding success/failure of the transaction.

- iv. If the transaction is successful, the amount paid by the bidder will get credited in the respective Pooling account of the State Government /PSU/Autonomous Body/Local Body/PRIs, etc. maintained with the Focal Point Branch of ICICI Bank at R.N. Mukherjee Road, Kolkata for collection of EMD/Tender Fees.
- v. If the transaction is failure, the bidder will again try for payment by going back to the first step.

b) Payment through RTGS/NEFT:

- i. On selection of RTGS/NEFT as the payment mode, the e-Procurement portal will show a pre-filled challan having the details to process RTGS/NEFT transaction.
- ii. The bidder will print the challan and use the pre-filled information to make RTGS/NEFT payment using his Bank account.
- iii. Once payment is made, the bidder will come back to the e-Procurement portal after expiry of a reasonable time to enable the NEFT/RTGS process to complete, in order to verify the payment made and continue the bidding process.
- iv. If verification is successful, the fund will get credited to the respective Pooling account of the State Government /PSU/Autonomous Body/Local Body/PRIs, etc. maintained with the Focal Point Branch of ICICI Bank at R.N. Mukherjee Road, Kolkata for collection of EMD/Tender Fees.
- v. Hereafter, the bidder will go to e-Procurement portal for submission of his bid.
- vi. But if the payment verification is unsuccessful, the amount will be returned to the bidder's account.

3. Refund/Settlement Process:

- i. After opening of the bids and technical evaluation of the same by the tender inviting authority through electronic processing in the e-Procurement portal of the State Government, the tender inviting authority will declare the status of the bids as successful or unsuccessful which will be made available, along with the details of the unsuccessful bidders, to ICICI Bank by the e-Procurement portal through web services.
- ii. On receipt of the information from the e-procurement portal, the Bank will refund, through an automated process, the EMD of the bidders disqualified at the technical evaluation to the respective bidders' bank accounts from which they made the payment transaction. Such refund will take place within T+2 Bank Working Days where T will mean the date on which information on rejection of bid is uploaded to the e-Procurement portal by the tender inviting authority.

- iii. Once the financial bid evaluation is electronically processed in the e-Procurement portal, EMD of the technically qualified bidders other than that of the L₁ and L₂ bidders will be refunded, through an automated process, to the respective bidders' bank accounts from which they made the payment transaction. Such refund will take place within T+2 Bank Working Days where T will mean the date on which information on rejection of financial bid is uploaded to the e-Procurement portal by the tender inviting authority. However, the L₂ bidder should not be rejected till the LOI process is successful.
- iv. If the L₁ bidder accepts the LOI and the same is processed electronically in the e-Procurement portal, EMD of the L₂ bidder will be refunded through an automated process, to his bank account from which he made the payment transaction. Such refund will take place within T+2 Bank Working Days where T will mean the date on which information on Award of Contract (AOC) to the L₁ bidder is uploaded to the e-Procurement portal by the tender inviting authority.
- v. As soon as the L₁ bidder is awarded the contract (AOC) and the same is processed electronically in the e-Procurement portal -
 - a) EMD of the L₁ bidder for tenders of State Government offices will automatically get transferred from the pooling account to the State Government deposit head "8443-00-103-001-07" through GRIPS along with the bank particulars of the L₁ bidder.
 - b) EMD of the L₁ bidder for tenders of the State PSUs/Autonomous Bodies/Local Bodies/PRI, etc. will automatically get transferred from the pooling account to their respective linked bank accounts along with the bank particulars of the L₁ bidder.

In both the above cases, such transfer will take place within T+1 Bank Working Days where T will mean the date on which the Award of Contract (AOC) is issued.
- vi. The Bank will share the details of the GRN No. generated on successful entry in GRIPS with the E-Procurement portal for updation.
- vii. Once the EMD of the L₁ bidder is transferred in the manner mentioned above, Tender fees, if any, deposited by the bidders will be transferred electronically from the pooling account to the Government revenue receipt head "0070-60-800-013-27" through GRIPS for Government tenders and to the respective linked bank accounts for State PSU/Autonomous Body/Local Body/PRI, etc tenders.
- viii. All refunds will be made mandatorily to the Bank A/c from which the payment of EMD & Tender Fees (if any) were initiated.

4. Accounting and Monitoring Process:

- i. The ICICI Internet Banking will communicate to the State Government e-Procurement portal all details of transactions on daily basis.
- ii. The Tender Inviting Authority of the Government Offices/PSUs/ Autonomous Bodies/Local Bodies/PRIs, etc will be using their respective e-procurement User ID and Password to view the EMD and Tender Fees deposited by the bidders in the pooling accounts.
- iii. The nodal officer of the Finance Department, Government of West Bengal will be able to view the Department-wise EMD and Tender Fees deposited by the bidders to the pooling accounts and fund transferred downstream at various stages of the tender process to the Government accounts and bidders' accounts, as applicable by using user access as provided by NIC.
- iv. The details of NIC E-Procurement Help Desk and toll free numbers of ICICI Bank are given in annexure.

The system will become effective from 01/08/2016 and can be used by any Government Offices/PSUs/Autonomous Bodies/Local Bodies/PRIs, etc. with effect from that date. However, with effect from 01/09/2016, all the EMD/Tender fees in respect of e-tender of all State Government Offices/PSUs/Autonomous Bodies/Local Bodies/PRIs, etc. will mandatorily be received and refunds/settlements made as per the procedure state dabove.

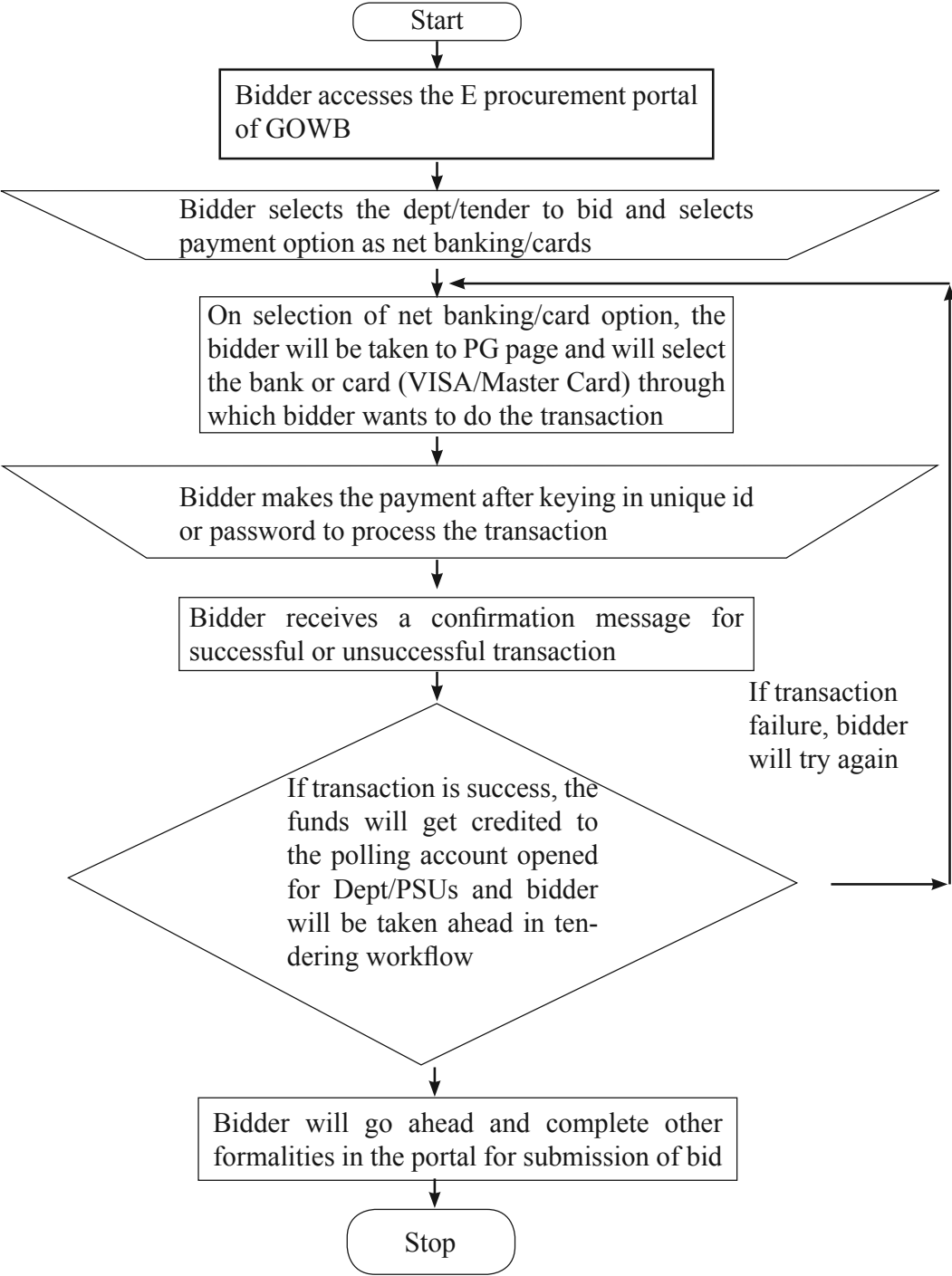
Sd/-
(P A Siddiqui)
Secretary to the
Government of West Bengal
Finance Department

NIC & ICICI BANK E-PROCUREMENT HELP DESK

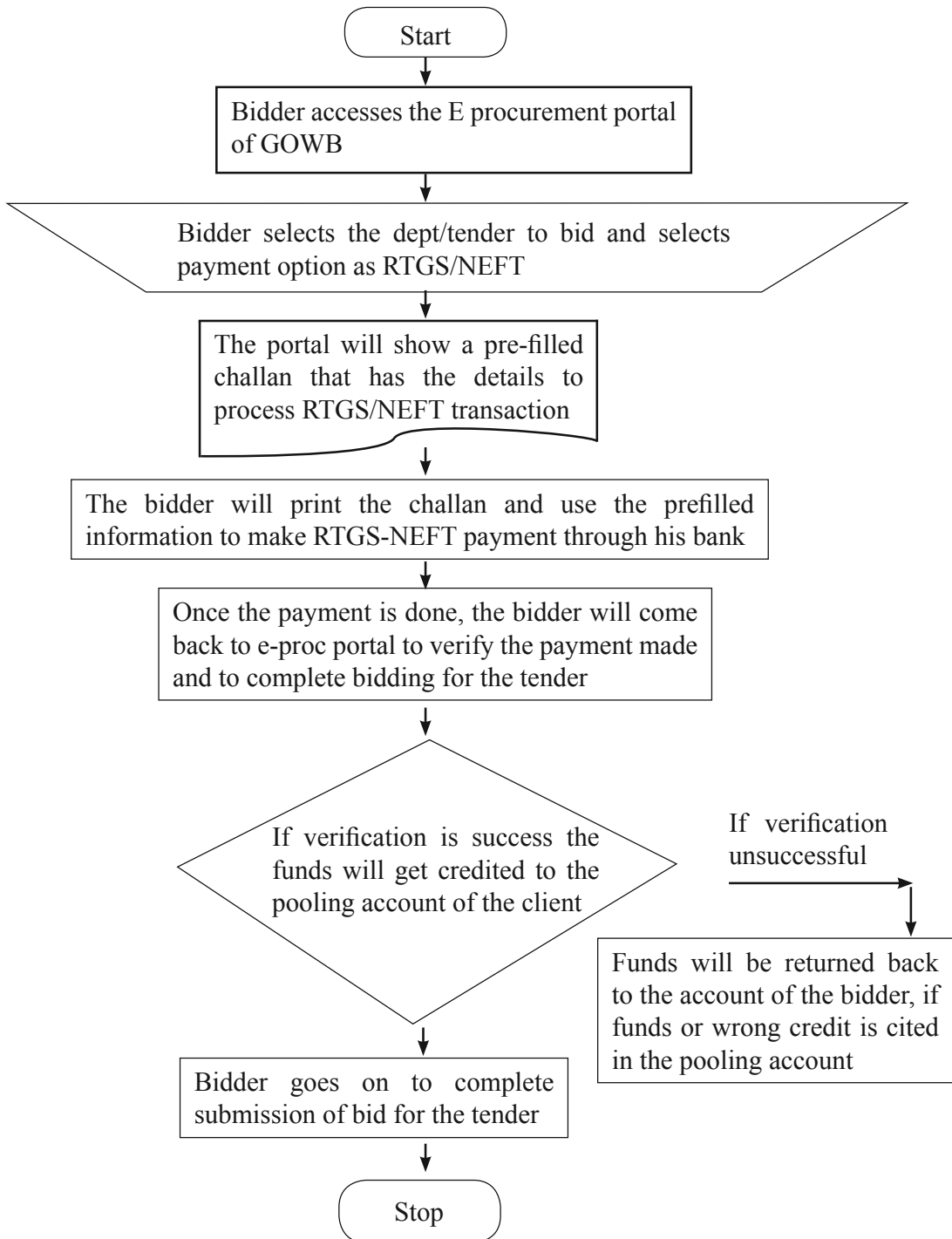
NAME	LOCATION NIC HELP DESK	CONTACT NO.	MAIL-ID
Mr. ATANU BHUNIYA, TANMOY LAHIRI, NAZMUS SAHADAT MOLLA, JAYANTA SAMANTA, NILADRI HEMBRAM	WBPWD guest house, pranjali 3/2 St. Georgers gate road hasting more	033-22236236	wbehelpdesk@gmail.com
MR. HABIBULLA RAHAMAN MR. BHASKAR RAO MR. CHANDAN DEY MR. ROBIN DAS	Irrigation & Waterways dept Jalsampad Bhavan, Jalsampad Bhavan, Salt Lake Ground floor, Salt Lake	9874961136	habibnic@gmail.com b.bhaskarrao30@gmail.com
CHINMAOY MANDAL (Murshidabad Help desk)	<i>Office of Superintending Engineer, C.R. Das Road, P.O- Berhampore, Dist- Murshidabad, Pin- 742101</i>	8158999869 9641902796	hripwdmsd@gmail.com
Mr. ARINDAM BERA (Midnapore Helpdesk)	Midnapur Highway Division No.ii Public Works(Roads) Dte Saheed Mangal Pandey Sarani Paschim Medinipur:721101	9641951710	hripwdmed@gmail.com
DINESH MAHATO (Burdwan Helpdesk)	P.W.D. Burdwan Division, Aftab Club Court Compound, Burdwan	9932302439	hripwd.burdwan.helpdesk@ gmail.com

Mr. RAJU DAS (Malda Helpdesk)	Malda Pwd High Division, Singtala Bus Stop-Hanta Kalibari	9800262930	hripwdmld@gmail.com
Mr. NIRUPAM NAG (Siliguri Helpdesk)	Pwd North Bengal Construction Division Air View More (Near 2nd Mahananda Bridge) Hill Cart Road Siliguri - 734001	7501483711	hripwddjg@gmail.com
ICICI Bank Helpdesk	NA	033-40267512 033-40267513	saptarshi.chandra@ icicibank.com

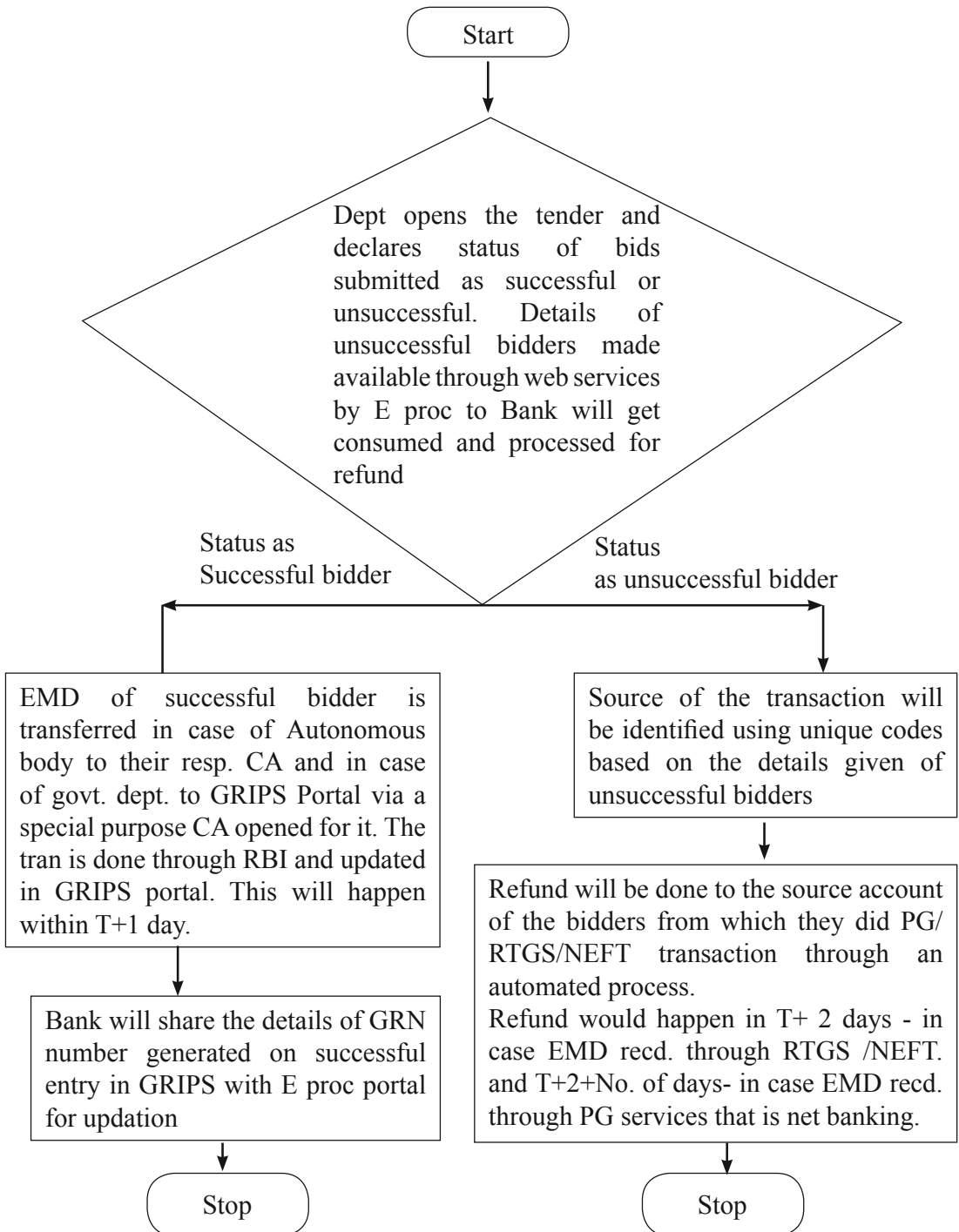
Process for payment through Payment gateway (PG) (Annexure I)



Process for payment through RTGS/NEFT (Annexure II)



Process of refund/settlement (Annexure III)



Government of West Bengal
Finance Department
Audit Branch

No. 4603-F(Y)

Dated: 01.09.2016

Sub: Nomination of Financial Advisor in governing body of parastatals.

The State Government for some time has been considering the possibility of utilising the services of Financial Advisors of administrative Departments in respect of functioning of the State PSUs, Statutory Corporations, Statutory Bodies, State aided Universities and other parastatals which are wholly for partially owned, controlled or aided by the State Government.

In many of such State PSUs, Statutory Corporations, Statutory Bodies, State aided Universities and other parastatals there is a representative of Finance Department in their Board / Governing Body.

Now, after careful consideration of the matter the Governor has been pleased to nominate the Financial Advisors of the concerned Administrative Departments as the official representatives of Finance Department in the Board of Directors / Board of Commissioners/ / Governing Body, etc. of such parastatals with immediate effect.

All the previous orders issued from Finance Department or administrative department with concurrence of Finance Department or otherwise nominating any officer of Finance Department or any officer of WBA&AS cadre by name shall stand cancelled forthwith. However, in any special case, if required, a separate proposal may be sent for fresh concurrence of Finance Department.

Sd/-
(H.K.Dwivedi)
Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
Finance [Audit]Department, 10th Floor
“NABANNA”
Mandirtala, Howrah - 711 102

No. : 5152-F(Y)

Dated, Howrah the 28th September, 2016

**Sub : Nomination of Financial Advisors as representatives of Finance
Department in the tender committees/bid evaluation committee
of the administrative Department.**

The State Government for some time has been considering the increasing the scope of utilization of the services of Financial Advisors of administrative Departments in respect of tender, procurement and other financial matters in a better manner.

It has also recently been observed that the administrative departments are sending proposals to the Finance Department for nominating a representative of the Finance Department in the Departmental tender committees.

It is not always possible to depute a senior Finance Department official in the tender committees of the department. Moreover, it also results in the delay in finalization of tender process.

Finance Department in its earlier order vide Memo No. 4986-F(Y) dated 21.09.2016 have impressed upon the optimal utilization of the services of Financial Advisors.

Now in the interest of greater financial propriety, transparency & public interest, it is ordered that the FA of the concerned Department will be mandatorily co-opted in the Departmental tender committees/bid evaluation committee for auction/PPP projects as representative of the Finance Department.

Sd/-
H.K. Dwivedi
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch
NABANNA, Howrah-711102.

No.5302-F(Y)

Howrah, the 05.10.2016

MEMORANDUM

**Sub : e-Procurement - linking of Bank Account of PSUs/Local Bodies
etc. with ICICI Payment Gateway.**

Procedure for online receipt and refund of EMD of e-procurement through State Government e-procurement portal using the ICICI Bank Payment Gateway has been laid down in Finance Department Memorandum No.3975-F(Y), dated 28.07.2016.

It has been found that some State PSUs/Autonomous Bodies/Local Bodies/PRI/parastatals have not yet linked their Bank Account with the ICICI Bank Payment Gateway which is required for proper implementation of the procedure for online receipt/refund/settlement of and EMD/tender fees for the e-tenders of such institutions.

All Departments are hereby requested to issue necessary instruction to the State PSUs/Autonomous Bodies/Local Bodies/PRI/parastatals under their administrative control to immediately provide the information as per the enclosed format to the e-mail IDs saptarshi.chandra@icicibank.com and/or paul.mathai@nic.in.

Sd/-
P.A.Siddiqui
Secretary to the
Government of West Bengal

Enclosure to F.D. Memorandum No. 5302-F(Y) dated 05.10.2016

Particulars	Details
Name of the Entity(Organisation chain as per E-Procurement Portal)	
State Whether Autonomous Body/ Undertaking/PSU:	
Contact Person Name	
Contact No.	
Address of the Office	
Email Id	
Bank Name	
Account No	
Account Title	
Account type	
IFSC code	
MICR Code	
Bank Address	

Email to: saptarshi.chandra@icicibank.com/ paul.mathai@nic.in

GOVERNMENT OF WEST BENGAL
Finance [Audit] Department,
“NABANNA 10th floor
Mandirtala, Howrah - 711 102

No.:5688-F(Y)

Dated. Howrah 03.11.2016

MEMORANDUM

Sub: Procedure for Transfer of EMD received online through the e-tender portal to the Security Deposit Head of Account maintained at the Treasury/PAO.

Finance Department vide G.O. No. 3975-F(Y) dated 28.08.2016 has detailed the procedure of accounting of EMD money of the successful bidders through e-Tender portal of the Government of West Bengal. But after abolition of LOC system Security Deposit Account of the Works/Forest Departments is maintained at the treasuries vide G.O. No. 3292-F(Y) dated 24.04.2015. Now the question arises as how the EMD money shall be transferred to the Security Deposit Account maintained at the treasury and how the refund shall be made to the contractors/suppliers on successful completion of the intended work. The matter was under active consideration of the Government for sometime time past and the Governor is pleased to prescribe the following procedure for the same.

- 1) The Departmental Officer of the department inviting tender shall submit the bill through the regular DDO of the establishment for transfer of fund into Security Deposit Account maintained at the Treasury/PAO. The sanction order for such shall be made by the Departmental Officer in whose favour deposit was made.
- 2) The bill shall be submitted at the Treasury/PAO where the Security Deposit Account exists and through the regular DDO already transacting business with the Treasury/PAO in TR Form No. 42 through e-Billing module of IFMS under the Head of Account ‘8443-00-103-001-23’ for transfer of fund to the Security Deposit Account (Under head of account ‘8443-00-108-004-07-Works Security Deposit’ or ‘8443-00-109-003-07-Forest Security Deposit’) following the procedure detailed in G.O. No. 1611-F(Y) dated 18.03.2016.
- 3) DDO shall ensure the Operator Code and Scheme ID assigned by the Treasury/PAO while preparing the transfer bill through e-Billing module.
- 4) After successful completion of the work, DDO shall prepare the refund of Security Deposit Bill in TR Form No. 70C through e-Billing module of IFMS under the Head of Account ‘8443-00-108-004-23-Works Security Deposit’ or ‘8443-00-109-003-23-Forest Security Deposit’, as the case may be, following the usual procedure.

- 5) In case after transferring the fund from EMD account head to Security Deposit Account, any amount of Security Deposit or part thereof is required to be forfeited due to terms of the tender or any other reasons, such may be transferred to the appropriate revenue head of the government in TR Form No.70C accompanied by TR-7A challan through e-Billing module of IFMS.
- 6) Payment from the head of EMD and receipt into the Security Deposit Account shall be reflected in the Plus-Minus Memo of the concerned Treasury/PAO accordingly.

Sd/-
P. A. Siddiqui
Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No.925- F(Y)

Dated, the 14.02.2017

MEMORANDUM

Sub : Revised norms for acceptance of L1 / H1 bid / Single bid when the no. of qualified bidders during 2nd call is less than 3

As per FD Memo No. 9754-F(Y) dated 03.12.2012, if the response to Tender (including e-Tender) is less than three (3), then Tender is invited afresh in terms of note 1 below rule 47(8) of West Bengal Financial Rules as amended by this department Notification no. **5400-F(Y) dt. 25.6.2012. The Tender Notice and Re-Tender notice, if any, is required to be published in widely circulated dailies and also through e-Tender portal in case of e-Tender/e-Auction. Prior to invitation of Tender/Auction the eligibility criteria and other terms & conditions are required to be prepared carefully by the Tender Inviting Authority.** However, in case of 2nd call, if any, the eligibility criteria and other terms & conditions as contained in the first 'Notice Inviting Tender' are required to be reviewed by the Tender Inviting Authority to ascertain whether-

- i. It was too much restrictive, say, specifications and qualifications were fixed at higher standard than required,

ii. Advertisements in the widely circulated Newspapers were properly published and

iii. Other related procedural matters were observed in its entirety.

However, it has been observed that in many cases the **above provisions and procedures** of reviewing the eligibility criteria and wide publication of the NIT for tender/ 2nd call are **not being properly** observed by the Tender Inviting Authority and the departments.

Also, in some cases, extending the time for submission of bids after the expiry of normal time is regarded as equivalent to re-tender or fresh tender.

Under such circumstances, in partial modification of this Department Memorandum No. 9754-F(Y) dated 03.12.2012 and the related orders issued in this regard, the following provisions regarding extension of last date of submission of bids and acceptance of bids when the nos. of qualified bidders during re-tender is less than three (3) are to be followed:

I. Extension of date:

- a. The tender process shall be initiated well in advance keeping in mind that there may be a situation for extension of last dates and/or re-tender.
- b. Last date of submission may be extended if the notice of extension is issued within the life of the tender period.
- c. After expiry of the Tender period date cannot be extended, however re-tender may be invited.
- d. Extension of date cannot be treated as 2nd or subsequent Call.

II. If the number of qualified bidders during tender/re-tender/re-Auction is less than 3 :-

The Tender Inviting Authority (TIA) shall take a decision based on following situations -

A. If the estimate is less than 5 lakhs :

Case 1: If the no. of qualified bidder is 1 during retender, the Departmental Head Secretary may accept the tender in consultation with the FA of the Department.

Case 2: If the no. of qualified bidder is 2 during retender, The Tender Inviting Authority may accept the tender on recommendation of the Tender Committee.

B. If the estimate is equal to or more than 5 lakhs but not more than One Crore:

Case 1: If the no. of qualified bidder is one during retender :

- i) If the Bid is within 2% above the Estimate, the Departmental Head / Secretary may accept the tender in consultation with the FA of the Department on recommendation of the Departmental Tender Committee
- ii) If the Bid is beyond 2% above the Estimate, the Departmental Head / Secretary, consultation with the FA of the Department will refer the file to the Financial Department.

Case 2 : If the no. of qualified bidder is two during retender :

- i) If the Bid is within 2% above the Estimate, the Tender Inviting Authority may accept the tender on recommendation of the Tender Committee.
- ii) If the Bid is more than 2% but less than 5% above the Estimate, the Departmental Head / Secretary may accept the tender in consultation with the FA of the Department on recommendation of the Departmental Tender Committee.
- iii) If the Bid is more than 5% above the Estimate, the Departmental Head / Secretary in consultation with the FA of the Department will refer the file to the Finance Department for approval.

C. If the estimate is more than one Crore :

The Departmental Head / Secretary, in consultation with the FA of the Department and Departmental Tender Committee will refer the file to the Finance Department

However, in all such cases at A, B and C above, the following procedure is to be observed :

- 1) In case the tender is to be accepted by the Head of the Administrative Department Secretary, the TIA will forward the case along with the duly filled up Format (Annexure-I) and necessary documents to the Head of the Administrative Department. The Head of the Administrative Department, in consultation with the FA of the Department on recommendation from the Departmental Tender Committee, will take the decision and accord approval at his level.
- 2) If the case is to be referred to Finance Department through the Head of the Administrative Department / Secretary, the TIA will forward the case along with the duly filled up Format (Annexure-I) and necessary documents to the Head of the Administrative Department. The Head of the Administrative Department, in consultation with the FA of the Department on recommendation from the Departmental Tender Committee, will forward the file to the Finance Department along with necessary justifications.
- 3) All the administrative Departments may constitute a Departmental Tender Committee if not already done, for doing the above noted work.

This order takes effect from 15.02.2017.

Sd/-
Principal Secretary to the
Government of West Bengal

Annexure I

Estimated amount	
Amount put to tender	
In case of 1st Call	
Eligibility Criteria (Technical)	
Eligibility Criteria (Financial)	
Details of Publications of NIT Date of NIT: Last Date of submission of bid : Names of Newspapers in which publicity was made: Whether e-Tender:	
Nos. of Bidders Responded	
Nos. of Technically Qualified Bidders	
In case of 2nd Call	
Revised Eligibility Criteria (Technical)	
Revised Eligibility Criteria (Financial)	
Details of Publications of NIT Date of NIT: Last Date of submission of bid : Names of Newspapers in which publicity was made : Whether e-Tender:	
Nos. of Bidders Responded	
Nos. of Technically Qualified Bidders	
Details of Financial Bids received	
Whether and by what % is the L1 bid is - a. Below the amount put to tender b. At par the amount put to tender c. Beyond the amount put to tender d. Reasonable market rates	
Specific Comments of TIA with reasons justifying and recommending the acceptance of L1 bid from less than three (3) bidders	
Specific Recommendation of the FA	
In case of (a) & (b) recommendation of Head of the Administrative Department	

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
NABANNA, HOWRAH

NO.1722-F.B.

Dated: Howrah,16.03.2017

NOTIFICATION

Amendment to the Consolidated Sinking Fund of Government of West Bengal

The Government of West Bengal hereby makes the following amendment to the Finance Department Notification No. 1435-FB dated, the 6th November, 2007 relating to the Scheme for Constitution and Administration of the Consolidated Sinking Fund of Government of West Bengal.

With effect from June 23, 2014, the nomenclature of Special Ways and Means Advances (Special WMA) to the State Government has been changed into Special Drawing Facility, by the Reserve Bank of India. Consequently, for the words "SPECIAL WMA" appearing in proviso to explanation (d) of clause 4 of the Revised Scheme for Constitution and Administration of the Consolidated Sinking Fund of Government of West Bengal issued vide Notification No. 1435-FB dated the 6th November, 2007, the words "SPECIAL DRAWING FACILITY" shall be substituted.

By order of the Governor,

Sd/-

H. K. Dwivedi
Principal Secretary to
Government of West Bengal.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
NABANNA, HOWRAH

NO.1723-F.B.

Dated, Howrah,16.03.2017

NOTIFICATION

Amendment to the Consolidated Sinking Fund of Government of West Bengal

The Government of West Bengal hereby makes the following further amendment to the Finance Department Notification No. 1435-FB dated the 6th September, 2007 as amended

in another Finance Department Notification No.1722-F.D. dated the 16th March,2017 relating to the Consolidated Sinking Fund of Government of West Bengal.

The words in the proviso to clause 4 (d) “such that the availment of Special Drawing Facility under this provision does not exceed the Normal WMA limit fixed by the bank” - be deleted

The existing main clause 8 shall be substituted with “The accretions to the Fund shall be invested in Government of India Dated Securities, Treasury Bills, Special Securities of the Government of India and State Development Loans of other States of such maturities as the Bank may determine from time to time in consultation with the Government.”

The existing sub-clause 8(b) shall be substituted with “The Bank will make available the securities for investment by acquiring the securities from the secondary market, without loading any charge other than that indicated in paragraph 10.”

By order of the Governor,

Sd/-
H. K. Dwivedi
Principal Secretary to
Government of West Bengal.

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
NABANNA, HOWRAH**

No.1724-F.B.

Dated, Howrah,16.03.2017

NOTIFICATION

Amendment to the Guarantee Redemption Fund, 2014 of Government of West Bengal

The Government of West Bengal hereby makes the following amendment to the Finance Department Notification No. 1240-FB dated the 2nd January 2015 relating to the Guarantee Redemption Fund ,2014 of Government of West Bengal.

The words in the explanation to clause 3 “such that the availment of Special Drawing Facility under this provision does not exceed the Normal WMA limit fixed by the bank” - be deleted

The existing main clause 8 shall be substituted with “The accretions to the Fund shall be invested in Government of India Dated Securities, Treasury Bills, Special Securities of

the Government of India and State Development Loans of other States of such maturities as the Bank may determine from time to time in consultation with the Government. The Bank shall make available the securities for investment by acquiring the securities from the secondary market, without loading any charge other than that indicated in paragraph 11.”

By order of the Governor,

Sd/-
H. K. Dwivedi
Principal Secretary to
Government of West Bengal.

**GOVERNMENT OF WEST BENGAL
FINANCE (AUDIT) DEPARTMENT
NABANNA, MANDIRTALA. HOWRAH-711 102**

No. 1776-F(Y).

Dated, Howrah the 24.03.2017

MEMORANDUM

As per Rule 47D of West Bengal Finance Rules which was introduced vide Finance Department's Notification No.5400-F(Y), dated 25.06.2012 and subsequent orders issued thereon, the State Government Organisations, Public Sector Undertakings and Autonomous Bodies enlisted in Annexure C under the said Rule can be nominated by the State Government for execution of Government works as agency of the State Government. Also, some of the State Government Organisations, Public Sector Undertakings and Autonomous Bodies (including the organisations listed in Annexure C) are also functioning as implementing agencies of programmes and schemes administered by their respective parent Department in terms of Finance Department's Memo. No.3626-F(Y), dated 10.07.2014.

However, in order to clear some confusion over the scope and applicability of Rule 47D and Finance Department's Memo. No.3626-F(Y), dated 10.07.2014, the undersigned is directed to issue the following clarifications:

1. Only the works under detailed Head of Account “53-Major Works / Land and Buildings” and “27-Minor Works / Maintenance” can be executed under the above rules and Memorandum.
2. In case of the implementing agencies getting salary and other grants from the State Government for maintaining the establishment, the agency fee in terms of Finance Department's Memo. No.3626-F(Y), dated 10.07.2014 would be as follows :

- a. For building above G+3, building with basements, and roads and bridges, based on customized drawing and design, 5% of sanction cost estimate.
- b. For building above G+3, building with basements, and roads and bridges, based on standard drawing and design, 4% of sanction cost estimate.
- c. For building upto G+3 (without basements), 3% of sanction cost estimate.

The relevant provisions of West Bengal Financial Rules would be revised in due course. This order takes effect from 01.03.2017. However, the works already executed and agency fees already paid need not be revisited.

Sd/-
H. K. Dwivedi.
Principal Secretary to the
Government of West Bengal.

**Government of West Bengal
Finance Department
Audit Branch**

No.2691(Y)

Dated, 02.05.2017

MEMORANDUM

Sub : Modalities regarding Receiving Performance Bank Guarantee

Presently the system of online receipt of EMD for the offices of state Government are governed as per FD Memo No. 3975-F(Y) dated 28.07.16 read with FD Memo No. 5688-F(Y) dated 03.11.16 and other orders issued in this regard. However, it has come to the knowledge of the Finance Department that the State Government Offices are facing difficulties in receiving of Performance Bank Guarantee as there is no Bank Account of pure State Government Offices.

Under such circumstances the following provisions regarding the receipt and realizing of performance bank guarantee are hereby stipulated :

1. The following Account bearing No. **000605030134** opened at ICICI Bank, 22, RN Mukherjee Road Branch, Kolkata may be treated as the **Pooling Account** of the Performance Bank Guarantee of all pure State Government Offices (except PSUs / autonomous and Statutory Bodies, Local Bodies, etc.)

Account Details

Account Name : WB Govt Pooling A/C For Performance Guarantee
Account No : 000605030134
IFSC Code : ICIC0000006
MICR Code : 70229002
Branch Address : ICICI Bank, 22 R.N.Mukherjee Road, Kolkata-700001
ICICI Email ID : **saptarshi.chandra@icicibank.com**
ICICI Helpdesk No. : 033-40267512 / 033-40267513

2. This account No. is to be provided by the state Govt. offices to the intending provider of Bank Guarantee so that guarantee provider bank may quote the same as “Beneficiary Bank Account” number etc. while issuing the Bank Guarantee to any pure State Government Offices.
3. The Account will be of non-operative nature and the amount realized and credited to the Account cannot be withdrawn or refunded by the State Government Office under any circumstances except as per the procedure stipulated at para 4 below.
4. The **Process of transfer of fund from the pooling A/c to the Government A/c** will be as follow :
 - i. On being informed of the release of the Bank Guarantee by the Guarantee provider Bank, the concerned State Government Office / Department shall collect the NEFT/RTGS/UTR No. from the Guarantee provider Bank by which the fund has been remitted to the pooling A/c and shall contact ICICI Bank to **verify** whether the fund has been duly credited in the said A/c.
 - ii. After getting **confirmation** the DDO of the concerned state government office shall generate a challan through GRIPS (in off-line mode) for credit of the Bank Guarantee amount to the appropriate revenue Head of the Department. The Challan shall have the following details :

A: Name & Particulars of the Depositors

B: Detailed Head of Account

The DDO shall send the soft copy of the challan in PDF to the ICICI Bank by e-mail mentioning the NEFT/RTGS/UTR No. by which the fund has been credited to the Pooling Bank A/c.

- iii. ICICI Bank shall, **within T+2** days, transfer the money to the state government account through the GRIPS challan forwarded by the DDO. After successful

payment, the ICICI bank will inform the same to the DDO of the concerned office by email.

- iv. The concerned Office / Department should also monitor the ultimate credit of the money to Government Account through GRN status inquiry (menu available in GRIPS).

This order will take immediate effect.

Sd/-
(Parwez Ahmad Siddiqui)
Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch
NABANNA, Howrah-711102.

No. : 2867-F(Y)

Dated, Howrah, the 11th May, 2017

MEMORANDUM

In continuation of this Department Notification No.4515-F(Y), dated 29.08.2016 and No.372-F(Y), dated 19.01.2017, **West Bengal Agro Industries Corporation Limited** is hereby included in the Annexure-C of Rule 47D of West Bengal Financial Rules, Volume-1. Thus, after such inclusion, the updated list of the organizations enlisted under Annexure-C will be as follow :-

1. West Bengal Industrial Infrastructure Development Corporation.
2. Mackintosh Burn Limited
3. Hooghly River Bridge Commissioners
4. Development authorities under Urban Development Department
5. Sundarban Infrastructure Development Corporation Limited (for execution of Government works in the Sundarban areas only).
6. Shalimar Works (1980) Limited (for construction of boats/jetties and other works related to inland waterways only).

7. West Bengal Agro Industries Corporation Limited (for execution of infrastructural works in rural areas only).
8. Other State Organisations/Corporations to be selected by the Finance Department from time to time.

This Order will take immediate effect.

Sd/-
H.K.Dwivedi
Principal Secretary to the
Government of West Bengal.

**Government of West Bengal
Finance Department
Budget Branch**

No. 660-F.B.

Dated: 08.08.2017

NOTIFICATION

Sub: Online System for Credit Confirmation and Release of Funds.

At present different Departments are sending files through online as well as offline to Finance (Budget) Department for confirmation of credit of funds received from Government of India as Central Assistances to State Plan Schemes [erstwhile CS/CN Schemes] and release of such funds from the State Budget. Through offline system a considerable time is elapsed between sending a file for Credit confirmation, releasing of fund and sending back the file to the Administrative Department after approval from Finance Department. It causes delay in utilization of fund for the development and social welfare projects of the State. To overcome these difficulties, the Finance Department, for some time past, considered and implemented the introduction of “Online System for Credit Confirmation-cum-Release of Funds” with effect from 15.09.2014 in terms of 666-FB dated 02.09.2014 for improving the earlier procedure of confirmation of credit of funds received from Government of India under Central Assistances to State Plan Schemes and release of such funds for speedy implementation of developmental projects by the Administrative Departments.

Now, after careful consideration of the matter, the Governor has been pleased to implement the “Online System for Credit Confirmation-cum-Release of Funds” as a mandatory e-Governance activity with the object of expeditious release of fund under different Central Assisted programmes along with proportionate State Share.

The guidelines of the mandatory online system are prescribed below:

1. The Administrative Department shall open the Finance Department Portal <http://www.wbfn.nic.in> and click on “On line Credit Confirmation-cum- Release of Funds” link as it was done earlier.
2. The Credit Confirmation-cum-Release of Funds has been made mandatory through the “Online System for Credit Confirmation-cum-Release of Funds” for the Central Assistance which are credited to the State Exchequer in the current financial year and the Central Assistance received not before the financial year 2010-11 but not yet released fully by the Finance Department. The State Share will be mandatorily released along with the allotment of Central Share.
3. In the following cases the Administrative Department shall be required to send manual Files to Finance Department for the purpose of credit confirmation in respect of CSS schemes for release of Central Share and as well as Matching State Shares.
 - a) The Loans & Grants received for adjustment of payment made under Direct Procedure of EAP [Externally Aided Project],
 - b) For the Central Assistances which are released earlier financial year but the Administrative Department could not utilise the entire amount of the Central Share within the last date of the previous financial year.
 - c) For the release of Advance Central Share which are yet to be received or receivable after release of fund by the Finance Department or completion of the project or submission of the utilization certificate to the Govt. of India.
 - d) For the Central Assistance received prior to the Financial Year 2010- 2011.
 - e) Matching State Share of Central Shares of Schemes which are not routed through the State Treasuries.
4. Under this system the Administrative Department shall not be required to send Files to Finance Department for the purpose of credit confirmation in respect of Central Assisted schemes and release of Central and State Shares. The Credit Confirmation and release of State Share including Central Assistances will be done mandatorily on-line. This system is expected to expedite the release of Central Fund as well as matching State share and help in better utilization of funds.
5. This Order shall take effect from 16.08.2017.

Sd/-

H. K. Dwivedi
Principal Secretary to the
Government of West Bengal,
Finance Department

Government of West Bengal
Finance Department
Audit Branch

No. 5304-F(Y)

Date: 25.08.2017

MEMORANDUM

Finance Department has issued circulars from time to time for submission of certain required information in a prescribed Format for better appreciation of the related proposals of the concerned Departments. However, it has been noticed that files are nonetheless being sent to the Finance Department without such specified Annexure/ Proforma/Form/ Report causing unnecessary delay in disposal of such files. Therefore, I am directed to reiterate that the specified Annexures/Proformas/Forms/Reports, duly filled up and authenticated by the Departments, are to be enclosed in file whenever such subject matters as mentioned in the respective Government Notification/Memorandum are referred to the Finance Department:

Sl. No.	Subject	Required Format Details	Respective Government Order	Remarks/Additional requirements
1	Drawal of Advance	Proforma for Drawal of Advance	FD No. 9772(54)-F dt. 11.10.1990 read with Memo 4205-F dt. 12.05.2005	To be signed by both the DDO & Controlling Officer
2	Administrative Approval/ Revised Administrative Approval/ Release of fund/ Reappropriation/ Augmentation/ EAP/ RIDF/Guarantee, etc.	One or more of the Forms/Statements-A/B/C/D/E/F/G/H as the case may be.	F.D. NO. 1037(65)-F.B/Q/1M-11/2011 dt. 16.05.2011	A) Estimate to be vetted by the competent authority and countersigned by the requiring body/authority. B) Certificate in respect of availability and possession of adequate quantum of land for the project. C) Certificate regarding existing condition of the Building/ Structure (in case of repair/ renovation works).
3	Acceptance of LI/ HI/Single bid when the no. of qualified bidders is less than 3	Annexure-I of FD Memo 4378-F(Y) 13.07.2017	FD No. 925-F(Y) dt 14.02.2017 read with FD No. 4378-F(Y) dt. 13.07.2017	Signature / recommendation of both FA and ACS/Principal Secretary/Secretary-in-Charge of the Department is required in Annexure-I
4	New Vehicles	Report as Memo 5824-F(Y) dt. 10.11.2016 and Proforma-I	FD No. 5824-F(Y) dt. 10.11.2016	

5	New Telephone Connection	Detailed report for all the existing telephone lines and broadband connections in office.	Report as per FD No. 2455-F(Y) dt. 21.04.2017	
6	Procurement of goods/services from a single source due to urgency or the Item being proprietary in nature	Certificate for procurement from single source or Proprietary Article Certificate, whichever is required	F.D. No. 1956-F(Y) dt. 04.04.2014	Comments of Departmental FA are required in the Certificate

All files related to financial matters are to be mandatorily routed through the Financial Advisor of the Department. Further, the point of reference for which the file is being sent to the Finance Department needs to be specified clearly without any ambiguity.

Sd/-
Joint Secretary to the
Government of West Bengal

Proforma-I*

Name of office and Department

Details of motor vehicles

Govt. vehicles/hired vehicles sanctioned as on 31.03.2017		Govt vehicles / Hired vehicles sanctioned as on 31.03.2016				Govt vehicles / Hired vehicles sanctioned as on 31.03.2015			Govt vehicles / Hired vehicles sanctioned as on 31.03.2014		Expenditure funded out of state budgetary allotment including plan status of the booked expenditure	Expenditure funded out of PL/LF/ Deposit account balance
No. of vehicles	purpose of use/ used by (The name & designation of officer to be mentioned for each vehicle)	Expenditure in 2016-17 (till date)	No. of vehicles	purpose of use/ used by (The name & designation of officer to be mentioned for each vehicle)	Expenditure in 2015-16	No. of vehicles	purpose of use/ used by (The name & designation of officer to be mentioned for each vehicle)	Expenditure in 2014-15	No. of vehicles	purpose of use/ used by (The name & designation of officer to be mentioned for each vehicle)	Expenditure in 2013-14	

◆Annexure to Memo No- 5304-F(Y) dated 25.08.2017 at serial no 4

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
BUDGET BRANCH
NABANNA, HOWRAH**

No. 782 - F-B

Dated: Howrah 05.09.2017

Memorandum

**Sub: - Introduction of online system for submission of Utilization Certificate
for Centrally Sponsored Schemes**

It was under active consideration of State Government for some time past to introduce online system for submission of Utilization Certificate of Centrally Sponsored Schemes for better understanding of utilization of funds and release of subsequent instalments by Finance Department.

2. Accordingly, a new functionality for preparation of Utilisation Certificate for the funds received from Government of India has been introduced in the “**Online Credit Confirmation-cum-Release of Funds for Centrally Sponsored Schemes**” portal. The functionality can be operated using the same user I.D. and password of “Online Credit Confirmation-cum-Release of Funds for Centrally Sponsored Schemes”. Henceforth, all utilisation **certificates for funds released by the Government of India should be prepared by using this functionality.**

3. The Approving Official’s Name, Designation has first to be entered. This is a Master Record and it has to be entered **once** only. Then the Utilisation Certificate has to be prepared using the **next menu named “utilisation preparation”**. During preparation of the Utilisation Certificate the name of the scheme, the online file No. against which the fund was originally released and G.O. No. of the Government of India under which the fund was released have to be captured from the drop-down menu. The Head of Account -wise amount of fund utilised for both State share and Central share have to be entered.

4. Subsequently, the Utilisation Certificate has to be generated from the next menu and printed. After signature of the Approving Authority the Utilisation Certificate is to be uploaded using “**Utilisation upload menu**”.

Another copy of the Utilisation Certificate has to be sent to respective Ministry of Government of India.

5. No fund will be released until Utilization Certificates for last Financial Year is uploaded by concerned Administrative Department.

6. Utilization Certificates sent to Government of India upto 31st July, 2017 should be uploaded by concerned Administrative Department immediately.

Sd/-
(H. K. Dwivedi)
Principal Secretary
to the Government of West Bengal
Finance Department

**Government of West Bengal
Finance Department
Audit Branch**

No. 6029-F(Y)

Dated: 22.09.2017

CIRCULAR

It has recently been brought to the notice of the Government that several Departments are issuing Sanction-cum-Allotment Orders for projects being sanctioned by them for execution by PWD without accompanying necessary G.O. under which the administrative approval was issued and copies of such are not endorsed to PWD. Concerned engineers, in such cases, at times, may not correlate as to which project the project sanction relates to. This leads to unnecessary correspondence and delay in execution of projects.

In view of the above, all Departments are requested to issue a Government Order for administrative approval and financial sanction. At the time of release of fund under Plan Head, the reference of the GO under which the administrative approval was issued, should invariably be given in the Sanction-cum-Allotment order while releasing the fund. Copies of both the Administrative Approval and Sanction-cum-Allotment Order should also invariably be endorsed to Chief Engineer (HQ) of the concerned wing of PWD and the Executive Engineer, who is responsible for implementation of the project.

This order will take immediate effect.

Sd/-
Joint Secretary
to the Govt. of West Bengal
Finance Department

Government of West Bengal

Finance Department

Audit Branch

No. 6142- F(Y)

Dated: 10.10.2017

NOTIFICATION

In partial modification of Rule 47A sub rule (1) of West Bengal Financial Rules it is notified that:

- a) The price preferences allowed to state based SSI Units vis-a-vis large and medium scale Industrial units and other SSI units located outside the State, will be applicable to State based Registered Micro and Small enterprises (MSE) as per Micro Small and Medium Enterprises Development Act 2006 instead of SSI units.
- b) The price preference allowed to state based MSE units as per (a) above, are only for the purpose of selection, but once a unit is selected on the basis of such preference it has to agree to execute the work or make supplies at the lowest valid price bid failing which orders will be placed with the organization/firm offering the lowest valid price.

Sd/-
(H.K. Dwivedi, IAS)
Principal Secretary to the
Govt. of West Bengal

Government of West Bengal
Finance Department
Audit Branch

Memo No. 971 - F(Y)

Dated: 16.02.2018

ORDER

In partial modification of para 6 of Finance Department's Office Order No. 134-F(Y), dt. 04.01.2012, it has been decided that concurrence of Group-T of Finance Department will exclusively be required for all cases relating to the following matters:

- i) Hiring/Purchase of vehicles
- ii) Sanction of telephones /internet facility
- iii) Permission for Drawal of advances
- iv) Relaxation of tender rules.
- v) Opening of Bank Accounts of Government Offices

This order will take immediate effect.

Sd/-
(H.K.Dwivedi)
Additional Chief Secretary to the
Government of West Bengal
Finance Department

COMPENDIUM OF GENERAL CIRCULARS

Related with
**Integrated Financial
Management System**

Volume II
2018



Government of West Bengal
Finance Department

Directorate of Treasuries & Accounts

Preface

The Directorate of Treasuries & Accounts, West Bengal has been publishing “Hand Book of General Circulars” – a compendium of important Government Orders and Circulars issued by various Departments since the year 1992. Six (6) editions of the book have already been published so far. These publications have received appreciation among various offices of the State Government as it helped them perform their functions in accordance with the provisions of Government Orders readily made available through this publication.

The last edition of the book was published in May 2014. Meanwhile, due to introduction of IFMS, HRMS & GRIPS the process and methodology of collection, distribution as well as the drawal of Government finances have changed to a large extent.

Accordingly, necessity has been felt to compile all important Government Orders and Circulars published since then in a new ‘Compendium of General Circulars – 2018’. The present compendium has been divided in the following **five (5) separate volumes** -

- 1) related with West Bengal Financial Rules (Volume – I)**
- 2) related with Integrated Financial Management System (Volume – II)**
- 3) related with West Bengal Treasury Rules & Miscellaneous (Volume – III)**
- 4) related with Education Department and WBHS (Volume – IV)**
- 5) related with Service Rules & Pension Matters (Volume – V)**

Utmost care has been taken to make the compilation error free and exhaustive. Web/PDF version is available for download from the Finance Department Portal of the Government of West Bengal (www.wbfin.nic.in).

I hope this edition will also provide help to all the officers and staff who are performing their assigned duties in various government offices in ensuring timely delivery of benefits to the public in general.

Kolkata




P. A. Siddiqui, I.A.S.


Director of Treasuries & Accounts
West Bengal

Index


DIGITAL SIGNATURE CERTIFICATE

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 5531-F(Y), dt. 05.11.14	Selection of licensed CA for DSC	1
2	No. 6116-F(Y), dt. 03.12.14	DSC for TO, ATO, PAO, APAO, PDO, APDO.	5
3	No. 3045-F(Y), dt. 13.04.15	Clarification on DSC.	6
4	No. 4169-F(Y), dt. 28.05.15	Use of OTP in case of New DDOs having no DSC	10
5	No. 6138-F(Y), dt. 28.11.16	Renewal of DSCs on or before expiry of their validity with or without USB.	13


e-BANTAN

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 520-FB, dt. 31.07.15	Online re-appropriation through e-Bantan.	21
2	No. 930-FB, dt. 06.11.15	Admissible re-appropriation Detailed Heads.	24
3	No. 110-FB, dt. 25.04.17	Further Clarification on re-appropriation through e-bantan.	26
4	No. 257-F(Y). Dt. 11.01.18	Administrative Approval and Financial Sanction	31

e-BILLING

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 965-F(Y), dt. 18.02.15	Modified Treasury Forms.	35
2	No. 4507-F(Y), dt. 09.06.15	Introduction of TR Form 70B for drawal of bill.	116
3	No. 4879-F(Y), dt. 24.06.15	Implementation of e-Bill.	117
4	No. 6229-F(Y), dt. 18.08.15	e-Bill forms vis-a-vis WBTR-2005 Forms.	118
5	No. 6295-F(Y), dt. 20.08.15	Mandatory submission of some TR Form through e-Bill.	129
6	No. 6561-F(Y), dt. 02.09.15	Introduction of TR Form 70B.	130
7	No. 470-F(Y), dt. 25.01.17	Mandatory use of e-bill for TR 70C.	134
8	No. 1512-F(Y), dt. 15.03.17	Mandatory use of e-bill for TR 70 & 70B.	135
9	No. 3595-F(Y), dt. 05.06.18	Mandatory use of e-billing module of IFMS for drawal of various claims in TR Form-21	136


e-PRADAN

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 4905-F(Y), dt. 17.09.14	Procedure of e-Pradan.	145
2	No. FS 173, dt. 30.10.14	Introduction of e-Pradan.	152
3	No. 1179-F(Y), dt. 25.02.15	Implementation of e-Pradan.	156

Volume - II


4	No. 3060-F(Y), dt. 13.04.15	Cheques in case of Advance drawal.	162
5	No.3577-F(Y), dt. 06.05.15	Some other cases where cheque payment is permissible.	163
6	No. 4170-F(Y), dt. 28.05.15	Cess in e-Pradan.	164
7	No. 4725-F(Y), dt. 18.06.15	Categories of claims exempted from the purview of e-pradan.	165
8	No. 2862-F(Y), dt. 30.05.16	Cancellation of e-Pradan failed transaction.	166
9	No. 1888-F(Y), dt. 29.03.17	Cheques for payment to Resource Division.	168

GRIPS


Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 2050-F(Y), dt. 02.03.15	Inclusion of HoA for GRIPS.	171
2	No. 3858-F(Y), dt. 15.05.15	Inclusion of HoA for GRIPS.	174
3	No. 4168-F(Y), dt. 28.05.15	Inclusion of HoA for GRIPS.	178
4	No. 4630-F(Y), dt. 15.06.15	Inclusion of HoA for GRIPS.	199
5	No. 5074-F(Y), dt. 30.06.15	Inclusion of HoA for GRIPS..	203
6	No. 5100-F(Y), dt. 01.07.15	Stamp, GPF & GISS deposit exempted from GRIPS.	205
7	No. 5157-F(Y), dt. 02.07.15	Deposit of Govt. Tax and Non Tax Revenue under Govt. Revenue receipt heads.	206
8	No. 5158-F(Y), dt. 02.07.15	Some categories of receipts are exempted from the purview of GRIPS.	207
9	No. 6180-F(Y), dt. 17.08.15	Amendment of HoA in GRIPS.	208
10	No. 8425-F(Y), dt. 14.12.15	Inclusion of heads of accounts for e-receipt of Govt. Tax & non-tax revenue.	211
11	No. 873-F(Y), dt. 16.02.16	Inclusion of heads of accounts for e-receipt of Govt. tax and non-tax.	214
12	No. 5504-F(Y), dt. 24.10.16	Integration of GRIPS in IFMS.	216
13	No. 5607-F(Y), dt. 27.10.16	Revised procedure of reporting and accounting of GRIPS transactions.	217
14	No. 1208-F(Y), dt. 28.02.17	List of participating banks in GRIPS.	223
15	No. 3007-F(Y), dt. 16.05.17	HoA for e-receipt of deposit of I&W through GRIPS.	225
16	No. 5516-F(Y), dt. 04.09.17	HoA for e-receipt of deposit of PHE through GRIPS.	226
17	No. 926-F(Y), dt. 13.02.17	Inclusion of HoA for e-receipts of Dept of Home & Hill Affairs through GRIPS portal	227

Volume - II


HRMS

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 7740-F(Y), dt. 04.11.15	Employee Information Sheet.	231
2	No. 3705-F(Y), dt. 14.07.16	Bonus and Festival Advance through HRMS.	236
3	No. 1348-F(Y), dt. 06.03.17	Implementation of Pay Roll Processing Sub-module of HRMS-IFMS for payment of wages.	237
4	No. 1349-F(Y), dt. 06.03.17	Implementation of Pay Roll Processing Sub-module of HRMS-IFMS for payment of Grant-in-aid Colleges.	238
5	No. 3130-F(Y), dt. 19.05.17	Introduction of Stakeholder, leave, TA, DA sub-module.	239

WORKS AND FOREST

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 736-F(Y), dt. 10.02.15	Works/Forest Bill (Advance bill, Part Bill & Final bill) for presenting in P.A.O./Treasury.	243
2	No. 2705-F(Y), dt. 30.03.15	Modification of 736-F(Y),10.02.15	248
3	No. 3391-F(Y), dt. 28.04.15	Procedure for purchase through resource Division.	261
4	No. 3545-F(Y), dt. 05.05.15	Guidelines for drawal of wages bills related to work-charged establishment under engineering set-up.	263
5	No. 5502-F(Y), dt. 15.07.15	Modification of 3545-F(Y),05.05.15	264
6	No. 5785-F(Y), dt. 29.07.15	Procedure of transfer of outstanding deposit account balance from Works/Forest Books.	263
7	No. 6228-F(Y), dt. 18.08.15	Modification of 5785-F(Y),29.07.15	266
8	No. 8532-F(Y), dt. 18.12.15	Migration of outstanding deposit works/security deposit account.	267
9	No. 1116-F(Y), dt. 25.02.16	Submission of vouchers & bills by works and forest divisions to A.G., WB.	268
10	No. 182-F(Y), dt. 10.01.17	Refund from Works Deposit Account.	269

MISCELLANEOUS

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 4130-F(Y), dt. 04.08.16	Access of MIS Dashboard and reports of IFMS to FAs	275
2	No. 5277-F(Y), dt. 24.08.17	Access for viewing MIS reports in IFMS	280

DIGITAL SIGNATURE CERTIFICATE

Government of West Bengal
Finance Department
Audit Branch

No. 5531-F(Y)

Dated the 5th November, 2014

MEMORANDUM

WHEREAS, procurement of Digital Signature Certificate (DSC) from licensed CA's was authorised vide FD memo. no. 3666-F(Y) dt.14.7.14 consequent upon discontinuance of supply of DSC by NICCA; and

WHEREAS, use of DSC is essential for floating of e-NIT through the state Government e-tender portal, <https://wbtenders.gov.in> , as well as for e-Pradan module of IFMS which is going to be introduced wef 1.12.2014 vide FD memo. no. 4905-F(Y) dt.17.9.2014; and,

WHEREAS, Webel Technology Limited(WTL), a State Government organisation, was entrusted with the task of selection of DSC supplier through e-tender procedure out of the licensed Certifying authorities of CCA, Dptt of Electronics and Information Technology, GOI; and,

WHEREAS, WTL has recommended the name of M/S eMudhra Consumer Services Limited, one of the licensed CA's as the L1 bidder for supply of DSC along with the USB Token (dongle);

NOW, THEREFORE, the Governor is pleased to select the said licensed CA, i.e., M/S eMudhra Consumer Services Limited, as the supplier of DSC along with USB Token (dongle) for use by e-Tender inviting authorities and Drawing and Disbursing officers of the State Government with immediate effect. The procedure of supply of the DSC along with USB Token (dongle) will be as follows-

I. Procedure of supply of DSC and dongles for DDO's.

1. District Magistrate of each district except Kolkata will be the nodal Officer for monitoring of supply of DSC to the DDO's of his/her respective district with the help of the Treasury officer of the District HQ.

Action to be taken by the nodal officer

- i. Copy and Distribution of the annexed application form among the DDO's with request to the DDO's to fill in the forms and return them to the respective Treasury officers according to the time schedule being intimated separately to each nodal officer shortly;
- ii. Collection of the duly filled application forms from the DDO's;
- iii. submission of the filled applications to the DSC supplier's authorized representative on the date to be fixed according to the time schedule being intimated separately to each nodal officer;

- iv. making arrangement for delivery of the DSC-loaded dongles to the DDO's who will acknowledge the receipt in presence of the nodal officer/ TO in each district according to the time schedule being intimated separately to each nodal officer;
 - v. issuing certificate of delivery of DSC along with dongles and its submission to WTL along with a copy of the acknowledgment of the DDO in support of his/her receipt of the DSC with dongle according to the time schedule being intimated separately to each nodal officer;
2. In case of Kolkata, PAO's of Kolkata PAO-I, PAO-II, and PAO-III will act as the nodal officers for their respective DDO's to be monitored by one Joint Director of Treasuries and Accounts at DTA, WB.

II. Procedure of supply of DSC and USB Token (dongle) to non-DDO e-Tender inviting authorities-

The Departmental Secretary of each Administrative Department may designate the Financial Advisor / Dy. Financial Advisor of the respective department as the nodal officer to monitor supply of the DSC with dongles in coordination with the supplier. Action to be taken by the nodal officer for supply of DSC with dongle to the non-DDO e-tender inviting authority will be identical with the procedure prescribed for DSC meant for DDO's. Letter with Time schedule for distribution, collection and delivery of DSC with dongles is being issued separately.

III. Payment procedure for DSC with USB Token (dongle)-

1. M/S eMudhra Consumer Services Limited, the CA selected as DSC supplier, will deliver DSC-loaded USB Tokens (dongles) to the DDO's / e-tender inviting authorities in presence of the nodal officer within 7 working days from the date of receipt of duly filled application form.
2. The CA will raise the bill to WTL along with the signed certificate of Nodal Officer.
3. FD will provide fund to WTL on submission of requisition for the same by the latter for payment of the cost of DSC and dongle to the CA and 5% processing fee to WTL.
4. WTL will make payment to the CA based on signed certificate of Nodal Officer in support of delivery of the DSC and dongle.

Sd/-

H.K. Dwivedi
Principal Secretary to the
Government of West Bengal

DIGITAL CERTIFICATE FOR ORGANISATION - APPLICATION FORM



*** All field are mandatory

For Subscribers of GOVERNMENT ORGANISATION / AGENCIES / DEPARTMENTS

PLEASE FILL IN BLOCK LETTERS ONLY [For form filling please follow the instruction in http://www.e-mudhra.com/instruction.html](http://www.e-mudhra.com/instruction.html)

Application ID (For Office Use Only)

Signature

Encryption

Affix recent passport size photograph of the applicant **duly signed across**

CLASS	TYPE	VALIDITY	USB TOKEN
<input type="radio"/> Class 2	<input type="checkbox"/> Signature	<input type="radio"/> 1 Year	<input type="radio"/> Required
<input type="radio"/> Class 3	<input type="checkbox"/> Encryption	<input type="radio"/> 2 Year	<input type="radio"/> Not Required

APPLICANT DETAILS

	LAST NAME	FIRST NAME	MIDDLE NAME
Name Mr./Ms./Dr.	<input type="text"/>		
Date of Birth	<input type="text"/>	<input type="text"/>	<input type="radio"/> Male <input type="radio"/> Female
Nationality	<input type="text"/>	<input type="text"/>	<input type="text"/>

ORGANISATION DETAILS

Organisation Name

Department

Address

City State

Pin code Telephone Mobile

Fax No PAN of Organisation

PAN of the Applicant

Email ID

DECLARATION

I hereby agree that I have read and understood the provisions of e-Mudhra Certification Practice Statement (CPS) and the subscriber agreement and will abide by the same. The information provided in this Digital Certificate request form is true and correct to the best of my knowledge and I accept publishing my certificate information in e-Mudhra repository.

Date

Place Seal & Stamp (If any) Signature of the applicant

TO BE FILLED BY RA OFFICE ONLY

I declare that the applicant has provided correct informaton in this application form. I have checked and verified the application form and supporting documents.

Date

Place

RA Name, Code & Seal

Signature of RA

IDENTIFICATION DETAILS

Valid Identity Documents (Any one of below)

- Passport Driving License PAN Card
 Post Office ID Card Bank Account Passbook* Government ID Card
(Having Applicant's sign)

ID Number _____

AUTHORISATION LETTER

To
e-Mudhra Consumer Services Limited
3rd Floor, Sai Arcade, 56 Outer Ring Road
Deverabeesanahalli, Opp Intel
Bangalore 560103
Phone: +91 80 4336 0000

Dear Sir,

Sub: Authorisation letter for obtaining Digital Signature Certificate.

This is certify that Mr./Mrs./Miss. _____ (Certificate applicant) has provided correct information in the 'Application form for issue of Digital Signature Certificate' to the best of my knowledge and belief. I hereby authorize him/her, on behalf of our Organisation to apply for obtaining the following Class of Digital Signature Certificate issued by e-Mudhra.

Class of Digital Signature Certificate issued by e-Mudhra.

- Class 2 Organisation Class 3 Organisation

Details of Executive Authorising the applicants:

Signature:

Name:

Designation:

Employee Code:

Department:

Office Seal and Stamp

Contact Details

eMudhra Consumer Services Limited, 3rd Floor, Sai Arcade, 56 Outer Ring Road, Deverabeesanahalli, Opp Intel, Bangalore 560 103, Karnataka, Phone: +91 80 4336 0000 Fax: +91 80 4227 5306
Email: info@e-mudhra.com Web: www.e-mudhra.com

Government of West Bengal
Finance Department
Audit Branch

No.6116-F(Y)

Dated, 3rd December, 2014

MEMORANDUM

In the e-Pradan (e-Payment) introduction Order No. 4905-F(Y), dated 17.9.2014, it was stipulated that Treasury Officers(TO)/Additional Treasury Officers(ATO), Pay & Account Officers(PAO)/Additional Pay & Account Officers(APAO), and Pension Disbursement Officer(PDO)/Assistant Pension Disbursement Officer (APDO) of DTA, WB will be the stakeholders/users of the e-Pradan module as well. Subsequently, order was issued from Finance Department vide memo. no. 5531-F(Y) dated 5.11.2014 detailing the procedure of procurement of digital signature certificate for the DDO's and e-NIT authorities. Now, a question has been raised as to how the TO/ATO, PAO/APAO and PDO/APDO will get their digital signature certificates which are necessary for operation of e-Pradan module.

It is clarified that memo no. 5531-F(Y) dt. 5.11.2014 is equally applicable for procurement of digital signature certificates for TO/ATO, PAO/APAO, and PDO/APDO who are stakeholders of e-Pradan module in their capacity as Administrator/operator/user of different function of the module.

Sd/-

(H.K. Dwivedi)

Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.3045- F(Y)

Dated, 13th April, 2015

MEMORANDUM

Sub: Clarification on Digital Signature Certificates (DSC)

FD Orders vide Memorandum No. 5531 - F(Y) dated 05.11.2014 and no. 6100-F(Y) dt. 3.12.2014 were issued for procurement and distribution of DSC, Inter alia, for IFMS-related operations. In terms of Finance (Audit) Department memo. no. 4905 - F(Y) dt. 17.9.2014 read with no. 1179-F(Y) dt. 25.2.2015 bills are required to be submitted in the e-Pradan module by using Digital Signature Certificate (DSC) of the DDO. Dongle loaded with Digital Signature Certificate [DSC] have already been delivered to all the Drawing & Disbursing Officers [DDOs] for IFMS operations and guidelines for installation and activation of the DSC have already been given in the IFMSWB Portal Home Page "Download" menu under "Procedures / Guidelines for new installation of a DSC".

Each dongle supplied to the DDO'S is loaded with DSC. The dongle can be used in the USB port of computer / laptop. In the meantime some queries have been received from the DDO's regarding use of DSC. The clarifications are given below.

Sl no.	Queries	Clarifications
1.	How to replace the dongle if the supplied dongle is found defective?	e-Mudhra will rectify the defect or replace the dongle and DSC in the following cases - (a) If at the time of delivery it is found that the Dongle is damaged, (b) If the Dongle is not responding when inserted in the USB port of the Desktop Computer / Laptop due to some technical defect of the Dongle, (c) If the DSC could not be loaded in the Dongle due to any technical defect of the Dongle at the time of installation, (d) If the name, as it appears in the DSC (or spelling mistakes) differs from the name of the 'DSC Application Form' submitted by the Applicant.

2	What to do in case of lost or damaged Dongles?	<p>i. If the dongle is damaged after delivery by e-Mudhra: As per Government of India guideline, the Certificate cannot be re-issued or retrieved. Further purchase of DSC loaded Dongle is required by the DDO.</p> <p>ii. It is the user's responsibility for safe custody of the Dongle containing DSC once handed over to him. If lost, then the DDO should report it immediately to the Police Station and further purchase of DSC loaded Dongle is required. For lost dongles the user must procure a new one and follow the registration process again. At the same time Treasury officer / PAO should "lock" the old DSC of that DDO in "DSC Administration" of IFMS and activate the new DSC.</p>
3	If an officer is holding the charge of DDO for multiple offices, whether the officer can perform DDO functioning of all the offices with one DSC in his /her name?	The answer is in the affirmative. DDO may have different User ID against different DDO-Code but the DSC shall be one. One DSC can be used against different User ID, only if the name and identity of the user is same.
4	What will happen if the existing DDO is transferred and a new DDO joins without having a DSC and user ID?	<p>Relieved Officer</p> <p>Relieved Officer or his office shall immediately inform the same to the concerned PAO / TO. The role against the User ID of the Transferred Officer shall be revoked by the concerned PAO / TO in IFMS User Administration of CTS.</p> <p>Relieving Officer</p> <p>The new DDO has to inform PAO /TO. Concerned PAO / TO will create new User ID of the new DDO. Relieving Officer has to purchase a new DSC loaded Dongle from the authorised Certifying Authority by submitting duly filled in prescribed 'Application Form'. After completion of process of successful installation of DSC at DDO's end, the concerned PAO/TO will activate the DSC of the new DDO and authorise him / her to act as DDO.</p>

5	If a new DDO, having a DSC, joins and the earlier DDO goes out, what are the steps to be taken?	<p>Relieved Officer Same as item 4 above</p> <p>Relieving Officer The Officer or his office shall immediately inform the same to the concerned PAO / TO.</p> <p>(a) If the new DDO already have an existing User ID of IFMS and having a DSC already registered in IFMS, no need of creating User ID or DSC registration. Only DDO code tagging and role activation is required by the concerned PAO/TO.</p> <p>(b) If new DDO already have an existing User ID of IFMS and having a DSC not registered in IFMS, no need of creating User ID. DDO is required to Register the DSC like new entrant in IFMS and then only DDO code tagging and role activation is required by the concerned PAO/TO.</p> <p>(c) If new DDO, having a DSC, but not have any existing User ID of IFMS, the concerned PAO/TO will create new User ID of the new DDO. After completion of process of successful installation and registration of DSC at DDO's end, the concerned PAO/TO will activate the DSC of the new DDO and authorise him to act as DDO by assigning the role.</p>
6	If DDO is on leave or absent for a long time, then what actions require to be initiated?	<p>Actions described in the points (3) or (4) or (5) above, as applicable, may be taken. However, it is advisable that a DSC may be procured in favour of the Officer who will be leave substitute of the DDO, in case of the absence of the regular DDO and create User ID and DSC registration in IFMS in favour of him, without assigning any role and without tagging the DDO-Code against him. It will be helpful for smooth functioning of the office in case of absence of the regular DDO of an Office. The appointment of a new DDO, in absence of the regular DDO, should be made following the provisions of the rule 4.028 of WBTR 2005 and a copy communicated to PAO/TO.</p>
7	Whether multiple DSCs can be tagged with a single DDO at same point of time?	<p>The answer is in the negative. The system (IFMS) does not support multiple DSC tagging with single User ID, because in that case name and identity of the User ID will differ from the name and identity of the DSC.</p>

8	Whether the DSC of any other authorized Certified Agency (C.A.) can be used in IFMS?	The answer is in the affirmative.
9	If DDO retires from” govt service / dies while in Service, what are the steps to be followed ?	The concerned PAO/TO should be informed by the DDO/ DDO’s Office at the time of retirement / soon after death of the existing DDO for deactivation of the User ID and revocation of role by the concerned PAO/TO. The Dongle shall be handed over to the Head of Office which can be used after formatting and reloading of new DSC for the new User.
10	Whether DSCs can be used in multiple PCs / Laptop having Java and driver of the dongle installed in that PC/Laptop.	Yes. This is not PC / Laptop specific, any PC or Laptop having the above environment and internet connection can be used.
11	Whether the DSC can be used in other functions except the function of DDO?	Yes. The DSC can be used any modules of IFMS where DSC is required and can also be used in other area like e-Tender etc. The DSC is purely person specific in whose favour of DSC was issued but not any Office specific.
12	A DDO has wrongly registered DSC of other. What will he do?	If the DDO has registered with a wrong dongle the user must be “locked” by ‘maker’ (TO / PAO) and the same should be approved by the ‘checker’ (DTA). If it’s not approved by checker, the user can still use the wrong dongle. So the TO / PAO and the DTA shall complete the entire process of DSC locking cycle. Then the DDO should register the correct dongle / DSC and follow the registration process again.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Nabanna**

No.4169-F(Y)

Dated, 28th May, 2015

MEMORANDUM

Drawal of fund from Treasuries / PAO through e-Pradan module of IFMS has already been introduced in West Bengal with effect from 1st April 2015 vide FD Memo No. 4905-F(Y), dated 17th September 2014 read with No. 1179-F(Y) dated 25th February 2015.

Under e-Pradan module some security measures have been introduced which include use of Digital Signature Certificate (DSC) by the approver for the purpose of electronic submission of bill to the PAO / Treasury. In the meantime, a clarification has been issued regarding use of DSC, vide FD memo. no. 3045-F(Y) dt. 13.4.15. Since DSC issued and registered in the name of one officer cannot be used by another, some temporary problem may arise during the waiting period for new DSC to be issued in the name of the new DDO in situations mentioned in item nos. 4 and 9 of memo. no. 3045 - F(Y) dt. 13.4.15. The issues involved have engaged the attention of Finance Department for some time past. Now, it has been decided that an alternative mechanism needs to be devised as a temporary measure to enable the new DDO to function in appropriate manner for approval and submission of bill online to the Treasury / PAO using a secured code in place of DSC.

Therefore, the undersigned is directed to prescribe the following alternative method of approval by the DDO before submission of the claim online electronically / through e-Pradan to the Treasury / PAO -

1. The new DDO, having no DSC in his / her name, will submit an application to the PAO / Treasury officer in the format given in the Annexure requesting for activation of OTP Gateway stating the reason. In case, the DDO is not the Head of Office, application should be recommended by Head of Office.
2. The PAO/Treasury concerned will provide login ID password to the new DDO as usual. But as a special measure PAO/Treasury will enable the OTP gateway for the DDO, temporarily for a maximum period of 30 days to be counted from the day of its activation.
3. The new DDO, will receive through SMS an OTP (one-time-password) on his / her registered mobile number each and every time he logs in to the system with his login ID and password to submit Bills to the Treasury/PAO through e-Pradan /e-billing module of IFMS.

4. The DDO shall obtain and register DSC in his / her name before expiry of the period of 30 days.
5. OTP facility will automatically be de-activated after expiry of the period if the DDO fails to obtain DSC and register within that period.
6. In case, the DSC is obtained before expiry of period of 30 days then the OTP will automatically be de-activated as soon as the DSC is registered in the IFMS.
7. Under no circumstances, DSC & OTP will remain valid concurrently.
8. DDO will get access to all modules of IFMS for which he is authorised by entering such OTP along with Login ID & Password.

A separate One-Time-Password (OTP) gateway has been opened by the State Government in the IFMS in order to make available to the new DDO having no DSC in his/her name, the secured code for the purpose mentioned above. This alternative option will be available to the new DDO as a purely temporary measure and will cease to operate on expiry of the 30 day validity period or registration of a new DSC in his/her name in the IFMS, whichever is earlier.

Sd/-

(H.K. Dwivedi)

Principal Secretary to the
Government of West Bengal

ANNEXURE
APPLICATION FOR OTP TO USE IN IFMS

To
The Pay & Accounts Officer/
Treasury Officer

1. Name of DDO
2. Designation of DDO
3. DDO Code
4. Name of the office
5. Date of taking over charge as DDO
6. Mobile No of DDO
7. Reasons for applying OTP

I certify that I shall procure DSC within 30 days and duly inform to TO/PAO accordingly.

Date:

(Signature & Seal of the DDO)

Recommended for OTP gateway

(Signature & Seal of Head of the Office)

.....
For use in Treasury

Application approved and OTP enabled on

Pay and Accounts Officer/Treasury Officer

Government of West Bengal
Finance (Audit) Department
NABANNA
325, SARAT CHATTERJEE ROAD
HOWRAH-711102

No. 6138 - F(Y)

Dated, Howrah the 28th November, 2016

MEMORANDUM

Finance Department, Government of West Bengal procured Digital Signature Certificate (DSC) along with USB token (dongle) from M/S CRG Corporate Services Pvt. Ltd., an authorized agent of M/S eMudhra Consumer Services Ltd., one of the licensed CA of CCA, Deptt. of Electronics and Information Technology, GoI for Departmental users and DDOs which had been distributed in phases since December' 2014. DSCs so distributed had validity of 2 years from the date of downloading the same in USB token and renewable thereafter.

Now, questions have been raised from various corners regarding use of DSC after expiry of validity as its use has been made mandatory in various modules of IFMS and other purposes.

Therefore, the Governor is hereby pleased to authorize M/S CRG Corporate Services Pvt. Ltd., an authorized agent of M/S eMudhra Consumer Services Ltd., one of the licensed CA of CCA, Deptt. of Electronics and Information Technology, GoI to renew DSCs on or before expiry of their validity without or with USB token depending on the physical condition of the USB token as per following rates, terms & conditions.

a. Rate

Description	Basic Rate in Rs.	Taxes
Class II SHA-256 Digital Signature Certificate without USB token	290/-	As applicable
Class II SHA-256 Digital Signature Certificate with USB token	490/-	

This rate will remain valid for next 2 years from the date of this order.

b. Payment

All payments are required to be made in favour of CRG CORPORATE SERVICES PRIVATE LIMITED by DSC users by cash or through direct credit to the agency's account with State Bank of India, Account No. 33196379601, IFSCCode SBIN0001888, Mobile no. 9339529341 against bills submitted by M/S CRG Corporate Services Pvt. Ltd. to DSC users after supply. Payment made by cash would be immediately acknowledged by M/S CRG Corporate Services Pvt. Ltd. by furnishing money receipts and the DSC user would be able to get reimbursement of the amount paid from allotted fund against budget head.

c. Eligibility

The users of DSCs who have been issued DSCs from the month of December'2014 onwards in phases are eligible to renew their DSCs immediately before the respective date of expiry of validity of DSCs.

d. Acceptance of form & delivery of DSCs in District Treasury

DSC users of the respective district would submit duly filled, signed and authorized application forms in prescribed proforma at District HQ Treasury/ Pay & Accounts Office and M/S CRG Corporate Services Pvt. Ltd. would collect filled in application forms from Treasuries and deliver DSC at District HQ Treasury/ Pay & Accounts Office on pre-scheduled dates with due intimation to the concerned Treasury Officer/ Pay & Accounts Officer. The proforma of application with guidelines is attached as Annexure-I. DSC could be also be renewed by M/S CRG Corporate Services Pvt. Ltd. for users holding Aadhar card with correct personal particulars through Aadhar database validation without submission of application forms.

e. Post supply service

M/S CRG Corporate Services Pvt. Ltd. would render all services related to DSC, USB token for further period of 2 years from the date of downloading renewed DSC. Following action plan and role of all concerned are laid down for smooth completion of the renewal process.

1. M/S CRG Corporate Services Pvt. Ltd. would send system based mail, SMS to DSC users well in advance informing them about expiry of validity period of DSCs.
2. M/S CRG Corporate Services Pvt. Ltd. would draw up a date wise plan for each district by deploying the manpower to concerned District Treasury equipped with Laptop, biometric scanning device for collecting application forms, Aadhar details and downloading DSCs in USB token of the users at least few days in advance before expiry of validity of the DSCs of respective users.

M/S CRG Corporate Services Pvt. Ltd. would deploy adequate manpower in PAO-I & II, PAO-III & Bidhannagar Treasury uninterruptedly equipped with all above atleast for next 3 months to complete the renewal process.

3. Treasury Officers would provide office space and other infrastructure like internet connection, computer (if requested) to deployed manpower of M/S CRG Corporate Services Pvt. Ltd. and also intimate the users of DSC under their control directly and users of DSCs of outline sub-divisions through concerned Treasury Officers to visit District Treasury/PAO on scheduled date with duly filled in application form.
4. Treasury Officers/ PAO would authorize and approve the renewed DSC following same procedure as done earlier and administrator at DTA would approve the same if the authorization would be done after the date of expiry of validity of DSC.

If the authorization of DSC would be done few days before the date of expiry of validity of DSC, the same would be first deregistered from 'Manage the authorize customer' sub-menu in DSC Administration menu of IFMS Portal and then the renewed DSC would be authorized following the same procedure of authorization and approval at Treasury/ PAO & DTA level respectively.

5. The date schedules and other instructions would be sent to concerned Treasuries/ PAOs in due course by e-Governance group, Finance Department.

Sd/-
Principal Secretary
Finance Department
Govt. of West Bengal

APPLICATION FORM - SIGNATURE / ENCRYPTION CERTIFICATE



FOR GOVERNMENT ORGANIZATION

Application ID: (S) (E)

(For Office Use Only)

PLEASE FILL IN BLOCK LETTERS ONLY, ALL FIELDS ARE MANDATORY

More instruction available at: <http://www.e-mudhra.com/instruction.html>

APPLICANT INFORMATION

Date of Birth Gender Male Female

Nationality

Organisation Name

Department

Org Address

City Pin code

State

PAN of the Applicant Mobile

Email ID

Affix recent passport size photograph of the applicant **duly signed across by blue Marker only**

CLASS:
 Class 1 Class 2
 Class 3

TYPE:
 Signature Encryption
 Combo

VALIDITY:
 1 Year 2 Year

DOCUMENT PROOF (attested by Authorized Signatory of the Organization)

Document required:

- Copy of Applicant's Government ID Card / Letter from Organization / Pay Slip
- Authorized Signatory Organisational ID Card / Self-Attested Letter of Organizational Identity
- Copy of PAN Card of Applicant, if PAN provided

DECLARATION BY APPLICANT

I hereby agree that I have read and understood the provisions of e-mudhra Certification Practice Statement (CPS) and the subscriber agreement and will abide by the same. The information provided in this form is true & correct to the best of my knowledge. I accept publishing my certificate information in e-Mudhra repository. I am aware of risks associated in case of Class 1 Certificate, when storing the private key on a device other than a FIPS 140-1/2 validated cryptographic module.

Date _____

Place _____

Signature of the applicant
(As in ID proof | Blue Ink Only)

AUTHORIZATION

I hereby authorize this application on behalf of the organization. I hereby confirm the mobile number of Applicant given above. In case of class 3, I confirm the Physical Verification of Applicant.

Authorized Signatory (Sign and seal By another person of the Deptt.)

Name: _____

Phone No: _____

TO BE FILLED BY RA OFFICE ONLY

I declare that the applicant has provided correct information in this application form. I have checked and verified the application form and supporting documents. I hereby take full responsibility for any wrong verification made, or wrong documents submitted for the application.

Date

RA Name, Code & Seal

Signature of RA

Letter of Identity Proof by Organization

To:

eMudhra Limited

Bangalore

Subject: Organizational ID Proof of the Authorized signatory.

Organization Name: _____

Name of the Individual	
Org ID Number (if available)	
Designation	
Department	

I hereby confirm the Identity of the above Individual. I'm the Authorized Personnel to certify the Identity on behalf of the Organization.

For the Organization,

Authorized Signatory (Sign and Seal By another person of the Deptt.)

Name: _____

Designation: _____

e-BANTAN

Government of West Bengal
Finance Department
Budget Branch

No. 520 -F.B.

Dated Kolkata, the 31st July, 2015.

NOTIFICATION

SUB: INTRODUCTION OF ON-LINE-REAPPROPRIATION SYSTEM THROUGH E-BANTAN

The Government in Finance Department was considering improving the present procedure of re-appropriation through e-bantan for speedy implementation of the development projects by the Department within the approved Budget Provision. It has been decided by the Government in Finance Department to decentralize the power of re-appropriation from the Finance Department to the concerned Administrative Department by introducing ‘On-line Re-appropriation System through e-bantan’ as an e-Governance activity with a view to establishing accountability, transparency and uniformity in the system in a centralized manner. Accordingly, the Governor is pleased to prescribe the following guidelines for the ‘On-line Re-appropriation System through e-bantan’:

Existing Re-appropriation Procedure

Appropriation is the allocation of funds by the Legislature to meet specified expenditure of different Departments under different Grants. Re-appropriation means the transfer of funds from one detailed head to another detailed head within the Departmental Grants. At present all Orders sanctioning Re-appropriation are issued from the Administrative Department with the prior approval of Finance Department, Group- ‘N’.

‘On-line Re-appropriation system through e-bantan’

A. General Guideline for re-appropriation:

1. The Administrative Department shall log-on to IFMS e-bantan portal and click to ‘Budget Re-Appropriation’ link. The User-Id would be the same used-ID which is used by the Administrative Department for e-bantan system. The Password would be the same Password which is used by the Administrative Department.
2. Financial Advisor [F.A.] of the concerned Administrative Department with the approval of the Departmental Additional Chief Secretary/ Principal Secretary/ Secretary shall re-appropriate the fund. F.A’s U.O. No. in respect of the re-appropriation shall be mentioned in the ‘On-line Re-appropriation System through e-bantan’.
3. The F.A. of the concerned Administrative Department should ensure that the re-appropriation has been sanctioned as per guidelines prescribed in this Order.

4. Re-appropriation shall not be made merely because of utilizing the saving under any head. It should be for specific purpose and should be allowed with proper justification. It should not be done merely to avoid lapses of fund.
5. Before making any re-appropriation the Administrative Department should ensure that the re-appropriated fund will be actually required and no saving will occur.
6. Grant as a whole should not be exceeded due to such re-appropriation. It should be within the overall Budgetary Allocations under the Demand of the concerned Department and within the available balance as on the date of re-appropriation.
7. The Department shall be authorized to re-appropriate within its own Demand [Demand Number] for that Department [Departmental Code] only.
8. Re-appropriated fund should not be used to undertake payments of an unapproved scheme/project or unapproved recurring liability or unauthorized employment. Re-appropriation does not mean sanctioning of any new service on any new post or any recurring liability of the State.
9. Re-appropriation should be only in multiples of Rs.1000/- (Rupees one thousand only).
10. Sanction Order for Re-appropriation shall be generated from the 'On-line Re-appropriation system through e-bantan' with system generated Sanction Number. Copy of the Order shall be sent to the Offices of the Accountant General, West Bengal and the Finance (Budget) Department.

B. 'On-line Re-appropriation System through e-bantan' shall be admissible in following cases:

1. Revenue Head to Revenue Head [Revenue Major Head: 2000 to 3999].
2. Capital Head to Capital Head [Capital Major Head: 4000 to 5999].
3. Non-Salary Head to Salary Head [Detailed Head 01].
4. Salary head [Detailed Head 01] to Wages head [Detailed Head 02].
5. Other Office Expense Head [Detailed Head 13-04] to Other Heads.
6. Grants-in-Aid-Other Grants [Detailed Head 31-02] to Grants-in-Aid for creation of Capital Assets [Detailed Head 35].

C. Re-appropriation shall not be admissible in the following cases:

1. From 1st day of January in respect of Budget provision of that Financial Year.
2. Revenue Head to Capital Head & *vice versa*.
3. Voted to Charged & *vice versa*.
4. Plan Head to Non-Plan Head & *vice versa*.

5. Re-appropriation to any newly opened head which is not shown in Budget Publication or re-appropriation to a head where there is no budget provision.
6. Earmarked Scheme Head to Non-Earmarked Scheme Head.
7. There shall be no re-appropriation to that head, from where any re-appropriation has been made earlier to other head.
8. There shall be no re-appropriation from the head where any augmentation has been made earlier.
9. From Non-Loan Head [Major Head Less than 6000] to any loan head [Major Head 6000 and above].
10. To Detail head Investment [Detail Head 54] (Detail Head 54 to Detail Head 54 can only be allowed).
11. To Detail head Subsidies [Detail Head 33] (Detail Head 33 to Detail Head 33 can only be allowed).
12. To Other Office Expenses Head or Other Charges [Detail Head 13-04/50] (Detail Head 13-04/50 to Detail Head 13-04/50 can only be allowed).
13. To Grants-in-Aid other Grants or Grant for creation of Capital Assets [Detail Head 31-02 & 35] from other head under Detail head 01 or to other Detail head 01 or 02.
14. From Salary /Wages Head [Detail Head 01, 02] to Non-Salary Head (allowed only within the Sub-Detail Heads under Details Head 01 or to other Detail Head 01 or 02).
15. From Grants-in-Aid Salary [Detail Head 31-01 to Detail Head 31-01 can only be allowed].
16. From Material & Supply under Detail head 21-01 & 21-05 Diet/Medical Gases including Oxygen [allowed only within the Sub-Detail Heads 21-01,21-02 and 21-05].
17. From Office Exp Detail Head 13-01 & 13-02-Electricity /Telephone [allowed only within the Sub-Detail heads 01 and 02 or to other Detail Head 13-01/13-02].

D. Re-appropriation/Augmentation by the Finance (Budget) Department:

The matters relating to augmentation of fund and other re-appropriation cases not within the delegated power of the Administrative Department shall be referred to Finance (Budget) Department Group-N through the concerned Administrative Group of Finance Department.

The 'On-line Re-appropriation System through e-bantan' shall be introduced with effect from 1st August, 2015.

Sd/-

H.K. Dwivedi
Principal Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
Finance Department
Budget Branch

No: 930-FB

Dated Kolkata, the 6th November, 2015

NOTIFICATION

Online re-appropriation system through e-bantan has been introduced with effect from 1st August,2015 vide this Department Notification No. 520-FB dated 31.07.2015.

In continuation of above Notification, it is informed to all concerned that the following re-appropriations will also be admissible as given in table below.

ADMISSIBLE RE-APPROPRIATION FROM DETAILED HEAD TO DETAILED HEAD

SL NO	FROM	TO
1.	Salaries-01 with all sub-detailed heads	Salaries-01 with all sub-detailed heads Wages-02
2.	Wages-02	Salaries-01 with all sub-detailed heads Wages-02
3.	Medical Reimbursement-07	Salaries-01 with all sub-detailed heads Medical Reimbursement-07
4.	Travel Expenses-11	Salaries-01 with all sub-detailed heads Travel Expenses-11
5.	Medical reimbursement-12	Salaries-01 with all sub-detailed heads Medical Reimbursement-12
6.	Other expenses	Salaries-01 with all sub-detailed heads
	a) Electricity (13-01)	Electricity (13-01)
	b) Telephone (13-02)	Salaries-01 with all sub-detailed heads Telephone (13-02)
	c) Maintenance/POL for office vehicles(13-03)	Salaries-01 with all sub-detailed heads Maintenance/POL for office vehicles(13-03)
	d) Other Office Expenses (13-04)	Salaries-01 with all sub-detailed heads Electricity (13-01) Telephone (13-02) Maintenance/POL for office vehicles(13-03) Other Office Expenses(13-04) Other Charges-50 Outsourcing of Security, Cleaning and House Keeping services-78

SL NO	FROM	TO
7.	Rent, Rates & Taxes-14	Salaries-01 with all sub-detailed heads Rent, Rates & Taxes-14
8.	Royalties-15	Salaries-01 with all sub-detailed heads Royalties-15
9.	Publications-16	Salaries-01 with all sub-detailed heads Publications-16
10.	Maintenance-19	Salaries-01 with all sub-detailed heads Maintenance-19
11.	Materials and Supplies/Stores and Equipments-21	Salaries-01 with all sub-detailed heads Materials and Supplies/Stores and Equipments-21
12.	Advertisement and Publicity Expenses-26	Salaries-01 with all sub-detailed heads Advertisement and Publicity Expenses-26
13.	Minor Works/Maintenance-27	Salaries-01 with all sub-detailed heads Minor Works/Maintenance-27
14.	Payment of Professional and Special Services-28	Salaries-01 with all sub-detailed heads Payment of Professional and Special Services-28
15.	Grant-in-Aid Salary Grants-31-01	Salary Grants-31-01
	Other Grants-31-02	Other Grants-31-02 Grant for creation of Capital Assets-35
16.	Subsidies-33 with all sub-detailed heads	Subsidies-33 with all sub-detailed heads
17.	Grant for creation of Capital Assets-35	Grant for creation of Capital Assets-35
18.	Other Charges-50	Other Office Expenses(13-04) Other Charges-50 Outsourcing of Security, Cleaning and House Keeping services-78
19.	Motor Vehicles-51	Motor Vehicles-51
20.	Machinery and Equipment/Tools and Plants-52	Machinery and Equipment/Tools and Plants-52
21.	Major Works/Land and Buildings-53	Major Works/Land and Buildings-53
22.	Investments-54	Investments-54
23.	Loans and Advances-55	Loans and Advances-55
24.	Repayment of Loans-56	Repayment of Loans-56

SL NO	FROM	TO
25.	Other Capital Expenditure-60	Other Capital Expenditure-60
26.	Computerization-77	Computerization-77
27.	Outsourcing of Security, Cleaning and House Keeping services-78	Outsourcing of Security, Cleaning and House Keeping services-78
28.	Hospital and Sanitary Charges-86	Hospital and Sanitary Charges-86

Sd/-
Puneet Yadav
Secretary
to the Government of West Bengal
Finance Department

**Government of West Bengal
Finance Department
Budget Branch**

No: 110 -FB

Dated Kolkata, the 25th April, 2017

NOTIFICATION

Sub: On-line reappropriation system through e-Bantan

For speedy implementation of the development projects by the Department within the approved Budget Provision, the Government in Finance Department introduced the On-line reappropriation system through e-Bantan vide F.D Notification No. 520- FB dated 31/07/2015 read with Notification No. 930- FB dated 06/11/2015 and Notification No. 509- FB dated 25/07/2016 for the Financial Year 2015-16 and 2016-17 respectively.

Now, the Governor is pleased to prescribe the following guidelines for the On-line reappropriation system through e-Bantan for the current financial year 2017-18.

A. General guideline for re-appropriation

1. The Administrative Department shall log-on to IFMS e-bantan portal and click to 'Budget Re-appropriation' link. The User-id would be the same user-id which is used by the Administrative Department for e-bantan system. The password would be the same Password which is used by the Administrative Department.

2. Financial Advisor [F.A] of the concerned Administrative Department with the approval of the Departmental Additional Chief Secretary/Principal Secretary/Secretary shall re-appropriate the fund. F.A's U.O No. in respect of the re-appropriation shall be mentioned in the 'On-line reappropriation system through e-Bantan'.
3. The F.A of the concerned Administrative Department should ensure that the re-appropriation has been sanctioned as per the guidelines prescribed in this order.
4. Re-appropriation shall not be made merely because of utilizing the saving under any head. It should be for specific purpose and should be allowed with proper justification, it should not be done merely to avoid lapse of fund.
5. Before making any re-appropriation the Administrative Department should ensure that the re-appropriated fund will be actually required and no saving will occur.
6. Grant as a whole should not be exceeded due to such re-appropriation. It should be within the overall Budgetary allocations under the Demand of the concerned Department and within the available balance as on the date of re-appropriation.
7. The Department shall be authorized to re-appropriate within its own Demand [Demand Number] for that Department [Department Code] only.
8. Re-appropriated fund should not be used to undertake payments of an unapproved scheme/project or unapproved recurring liability or unauthorised employment. Re-appropriation does not mean sanctioning of any new service on any new post or any recurring liability of the State.
9. Re-appropriation should be only in multiples of Rs. 1000/- (Rupees one thousand only).
10. Sanction Order for re-appropriation shall be generated from the 'On-line reappropriation system through e-Bantan' with system generated Sanction Number. Copy of the Order shall be sent to the Offices of the Accountant General, West Bengal and the Finance (Budget) Department.

B. 'On-line reappropriation system through e-Bantan' shall be admissible in following cases:

1. Revenue Head to Revenue Head [Revenue Major Head: 2000 to 3999]
2. Capital Head to Capital Head [Capital Major Head : 4000 to 5999]
3. Detailed Head to Detailed Head as annexed
4. Specific Earmarked Scheme to Specific Earmarked Scheme (e.g. WBCETF to WBCETF)

C. Re-appropriation shall not be admissible in the following cases even if the conditions laid down at B above are satisfied :

1. From 1st day of January, 2018 in respect of Budget provision of the Financial Year 2017-18.
2. Revenue Head to Capital Head & vice versa.
3. Voted to Charged & vice versa.
4. Plan Head to Non-Plan Head & vice versa.
5. Re-appropriation to any newly opened head which is not shown in Budget Publication or re-appropriation to a head where there is no budget provision.
6. There shall be no re-appropriation to that head, wherefrom any re-appropriation has been made earlier to other head.
7. There shall be no re-appropriation from the head where any augmentation has been made earlier.
8. From Non-Loan Head[Major Head less than 6000] to any loan head[Major Head 6000 and above]

D. Re-appropriation/Augmentation by the Finance(Budget) Department:

The matters relating to augmentation of fund and other re-appropriation cases not within the delegated power of the Administrative Department shall be referred to Finance (Budget) Department Group-N through the concerned Administrative Group of Finance Department. This order will be effective immediately.

Sd/-

(P.Yadav)

Secretary

to the Government of West Bengal

Finance Department

**Annexure to Finance Department Notification No. 110 -FB dated
25th April.2017**

**ADMISSIBLE RE-APPROPRIATION FROM DETAILED HEAD
TO DETAILED HEAD**

SL NO	FROM	TO
1.	Salaries-01 with all sub-detailed heads	Salaries-01 with all sub-detailed heads Wages-02
2.	Wages-02	Salaries-01 with all sub-detailed heads Wages-02
3.	Medical Reimbursement-07	Salaries-01 with all sub-detailed heads Medical Reimbursement-07
4.	Travel Expenses-11	Salaries-01 with all sub-detailed heads Travel Expenses-11
5.	Medical reimbursement-12	Salaries-01 with all sub-detailed heads Medical reimbursement-12
6.	Other expenses	Salaries-01 with all sub-detailed heads
	a) Electricity (13-01)	Electricity (13-01)
	b) Telephone (13-02)	Salaries-01 with all sub-detailed heads Telephone (13-02)
	c) Maintenance/POL for office vehicles(13-03)	Salaries-01 with all sub-detailed heads Maintenance/POL for office vehicles (13-03)
	d) Other Office Expenses(13-04)	Salaries-01 with all sub-detailed heads Electricity (13-01) Telephone (13-02) Maintenance/POL for office vehicles(13-03) Other Office Expenses(13-04) Payment of Professional and Special Services-28 Other Charges-50 Computerization-77 Outsourcing of Security, Cleaning and House Keeping services-78

SL. NO	FROM	TO
7.	Rent, Rates & Taxes-14	Salaries-01 with all sub-detailed heads Rent, Rates & Taxes-14
8.	Royalties-15	Salaries-01 with all sub-detailed heads Royalties-15
9.	Publications-16	Salaries-01 with all sub-detailed heads Publications-16
10.	Maintenance-19	Salaries-01 with all sub-detailed heads Maintenance-19
11.	Materials and Supplies/Stores and Equipments-21	Salaries-01 with all sub-detailed heads Materials and Supplies/Stores and Equipments-21
12.	Advertisement and Publicity Expenses-26	Salaries-01 with all sub-detailed heads Advertisement and Publicity Expenses-26
13.	Minor Works/Maintenance-27	Salaries-01 with all sub-detailed heads Minor Works/Maintenance-27
14.	Payment of Professional and Special Services-28	Salaries-01 with all sub-detailed heads Payment of Professional and Special Services-28
15.	Grant-in-Aid Salary Grants-31-01	Salary Grants-31-01
	Other Grants-31-02	Other Grants-31-02 Grant for creation of Capital Assets-35
16.	Subsidies-33 with all sub-detailed heads	Subsidies-33 with all sub-detailed heads
17.	Grant for creation of Capital Assets-35	Grant for creation of Capital Assets-35
18.	Other Charges-50	Salaries-01 with all sub-detailed heads Other Office Expenses(13-04) Payment of Professional and Special Services-28 Other Charges-50 Computerization-77 Outsourcing of Security, Cleaning and House Keeping services-78
19.	Motor Vehicles-51	Motor Vehicles-51
20.	Machinery and Equipment/Tools and Plants-52	Machinery and Equipment/Tools and Plants-52
21.	Major Works/Land and Buildings-53	Major Works/Land and Buildings-53

SL NO	FROM	TO
22.	Investments-54	Investments-54
23.	Loans and Advances-55	Loans and Advances-55
24.	Repayment of Loans-56	Repayment of Loans-56
25.	Other Capital Expenditure-60	Major Works/Land and Buildings-53 Other Capital Expenditure-60
26.	Computerization-77	Computerization-77
27.	Outsourcing of Security, Cleaning and House Keeping services-78	Outsourcing of Security, Cleaning and House Keeping services-78
28.	Hospital and Sanitary Charges-86	Hospital and Sanitary Charges-86

(P.Chakraborty)
Assistant Secretary
to the Government of West Bengal
Finance Department

**Government of West Bengal
Finance Department
Audit Branch**

Memo. No. 257-F(Y)

Date: 11.01.2018

MEMORANDUM

**Sub: Issuance of “Administrative Approval and Financial Sanction”
and providing its details in the “Allotment Orders”**

It has recently been brought to the notice of the Government that several Departments are issuing “Allotment Orders” through “IFMS” for projects being sanctioned by them for execution by works department without providing details of the “Administrative Approval and Financial Sanction” in the “Allotment orders”.

2. Also it has been observed that several departments are not issuing “Allotment Orders” relating to State Plan Fund through the “Sanction-cum-Allotment” option in “e-Bantan” module of “IFMS”. In case of allotment of fund through “Sanction-cum-Allotment” option of e-Bantan, the “Sub Allotting Authority” has the provision for entering details relating to the “Administrative Approval and Financial Sanction” for the work, the U.O. No. against

which such “Administrative Approval and Financial Sanction” was accorded and also the name of the work for which such “Sanction-cum-Allotment” is issued.

3. In the absence of information relating to “Administrative Approval and Financial Sanction” for the work, the concerned Executive Engineer is not able to correlate as to which project the allotment of fund relates to. This leads to unnecessary delay in execution of projects. This was already brought to the notice of all Departments vide Circular No. 6029-F(Y) dated 22.9.2017 of Finance department. Audit Branch.

4. In view of the above, it is again reiterated that all Departments are requested to issue an “Administrative Approval and Financial Sanction” for the work related to that Department in terms of Rule 165 of WBFR, Vol-1 read with Rule 168(1) of PWD Code Vol-1 before fund is released.

5. At the time of release of fund under Plan Head, the reference of the G.O. under which the “Administrative Approval and Financial Sanction” was issued, should invariably be given in the “Sanction-cum-Allotment” order. Copies of both the “Administrative Approval and Financial Sanction” and “Sanction-cum-Allotment” should also be endorsed to the Head of the Department, Chief Engineer of the concerned wing of the works department and the Executive Engineer, who is responsible for implementation of the project.

Sd/-
(H.K. Dwivedi, IAS)
Additional Chief Secretary to
The Government of West Bengal
Finance Department

e-BILLING

Government of West Bengal
Finance Department
Audit Branch

No. 965-F(Y)

Dated, 18th February, 2015

NOTIFICATION

The TR Forms in WBTR, 2005 have been reviewed by a team of experts in Finance Department to check whether the existing forms are amenable to digitization which is essential for e-Pradan (e-Payment) and e-Billing modules of IFMS. The team of experts has recommended some changes in the existing forms, merger of some forms and introduction of some new forms.

In addition to the TR forms, the team of experts of Finance Department has also recommended change in the format of existing Bill Register which is not a TR form and introduction of one Appropriation register. The Bill Register and Appropriation Register will be maintained by the Drawing and Disbursing officers. Hence, these two forms will be included in the WBFR in due course. The state Government has accepted the recommendation of the team of experts and decided to revise some existing TR forms and introduce some new TR forms, as well as Bill Register and Appropriation register.

Therefore, in exercise of the power conferred by clause (2) of Article 283 of Constitution of India, the Governor is pleased to replace the existing TR forms as mentioned under column B in the table below with the new TR forms mentioned under column C of the table for drawal of fund related to the expenditure mentioned under col D of the table. In most of the cases the format has been changed without changing TR form no. Some TR Forms have been merged with other forms and some deleted. New forms have been given new TR form no. Last two are FR forms related to Bill Register and Appropriation register. All these revised and new forms are given in the Annexure of this order.

NON-EMPLOYEE BILL FORMS				
Sl No.	T.R Form No. under WBTR, 2005	T.R Form No. as per e-Billing	Description	Remarks
A	B	C	D	E
1	25	N.A	-	Merged with T.R 26

Sl. No.	T.R Form No. under WBTR, 2005	T.R Form No. as per e-Billing	Description	Remarks
A	B	C	D	E
2	26	26	Bill for drawing charges relating to (a) Wages, (b) Office Expenses, (c) Payment for professional and special services, (d) Rates & Taxes/Royalty, (e) Publications, (f) Advertising, Sales and Publicity Expenses, (g) Hospitality Expenses/Sumptuary allowances etc., (h) Machinery and Equipment/Tools and Plants, (i) Motor Vehicles, (j) Maintenance, (k) Minor works, (l) Materials and Supplies, (m) Other charges, (n) Secret Service Expenditure and o) Recoupment of Permanent Advance etc.	
3	27	27	Bill for drawing advance without supporting Voucher	
4	28	28	Detailed bill for adjustment of advance	
5	31	31	Grant-in-aid Bill/Consolidated Grant-in-aid Bill	
6	32	N.A	-	Deleted
7	33	33	Bill for scholarship/stipends payable to College/School	
8	34	34	Bill for Refund of Revenue	
9	35	35	Refund of Revenue deposited in respect of Agricultural Income Tax, Sales & Commercial Tax and Excise Duty	
10	36	36	Bill for drawing charges on account of loans and advances, subsidies, investments, etc. to Co-operative societies, Statutory Corporations and other organisations.	
11	36A	36A	Bill for drawing charges on account of payment/repayment of loans, advances, subsidies, investments, interest on loan, withdrawal from Contingency Fund etc.	

Sl. No.	T.R Form No. under WBTR, 2005	T.R Form No. as per e-Billing	Description	Remarks
A	B	C	D	E
12	42	42	Deposit Repayment Order and Bill Form	
13	43	43	Transfer Credit Bill Form	
14	N.A	69	Bill for drawing of Fund from Suspense Account for Unsuccessful Transaction by P.A.O/ Treasury Officer	New Bill Forms
15	N.A	70	Works Bill (Advance bill, Part bill & Final bill)	New Bill Forms
EMPLOYEE BILL FORMS				
1	18	18	Pay Bill	
2	21	21	Travelling Allowance Bill For Transfer/ Leave Travel Concession/Tour	
3	22	N.A	-	Merged with T.R 21
4	23	N.A	-	Merged with T.R 21
5	24	24	Medical charges Reimbursement Bill	
6	37	37	Bill for drawing loans and advances (other than G.P.F. and Festival advances) sanctioned to employees of the Government	
7	38	38	Schedule of recovery of Loans and Advances / Interest on Loans and Advances	
8	50	50	Bill for withdrawal of (a) Commuted Value of Pension, (b) Provisional Gratuity, (c) Final Payment of Gratuity, (d) Death Gratuity, (e) Final Payment of General Provident Fund, (f) Refundable Advance from General Provident Fund, (g) Non-Refundable Advance* from General Provident Fund	
9	60	60	Bill for withdrawal from West Bengal Government Employees' Group Insurance-cum-Savings Scheme, 1983 /1987- For Savings Fund	

Sl. No.	T.R Form No. under WBTR, 2005	T.R Form No. as per e-Billing	Description	Remarks
A	B	C	D	E
10	61	61	Bill for withdrawal from West Bengal Government Employees' Group Insurance-cum-Savings Scheme, 1983 /1987	
11	68	68	Medical charges for Advance/Reimbursement Bill under W.B. Health Scheme 2008	
12	68A	N.A	-	Merged with T.R 68
SCHEDULES RELATED TO DIFFERENT BILL FORMS				
1	10	10	Schedule of Income Tax Deducted at Source (TDS) for Employee/ Beneficiary/ Pensioner	Schedule to T.R 18 & T.R 26
2	11	11	Schedule of House Rent, etc. Recovery for occupation of Government accommodation, etc.	
3	12	12	Statement of recovery under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Bengal Act VI of 1979)	
4	-	12A	Schedule of Sales Tax deducted at source from claim of Beneficiary	New schedule to T.R 26
5	13	13	Last Pay Certificate	
6	46	46	Certificate of General Provident Fund Deductions in respect of Group 'D' Employees	
7	47	47	Schedule of General Provident Fund Deductions	
8	48	48	Schedule of* Provident Fund Deductions	
9	49	49	Schedule of deductions on account of subscription to Post Office Life Insurance Fund	

Sl. No.	T.R Form No. under WBTR, 2005	T.R Form No. as per e-Billing	Description	Remarks
A	B	C	D	E
10	53	53	Schedule of Recovery of Subscription under West Bengal State Government Employees Group Insurance-cum-Savings Scheme, 1983	
11	55	55	Schedule of Recovery of Subscription under West Bengal State Government Employees Group Insurance-cum-Savings Scheme, 1987	
12	N.A	71A	Schedule of Recovery from The Pay Bill of IAS/IPS/IFS Officers	NEW
13	N.A	71B	Schedule of Government Contribution under NPSTier-1 For IAS/IPS/IFS Officers	NEW
OTHERS				
1	6	6	Bill Transit Register	Applicable for D.D.O only
FR FORMS				
			Bill Register	Applicable for DDO only
			Appropriation Register	Applicable for DDO only

This order will take effect from 1st day of April, 2015.

By order of the Governor,
Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Annexure to FD Notification no. 965-F(Y) dt.18.2.2015
(41 TR forms and 2 FR forms)

T. R. FORM NO. 6

[See sub-rule (1) of T. R. 4.021]

Bill Transit Register

Name of the office: _____
 Designation of the D.D.O. _____ D.D.O. Code No. _____
 Sl. No. of authentication allotted by P.A.O/ Treasury _____

Sl No.	Bill No. & Date along with Particulars of the Bill	Net Amount (Rs.)	Dated initial of D.D.0	Date of e-Transmission to P.A.O/ Treasury	Token No. & Date allotted by P.A.O/Treasury	Dated initials of the receiving official in the P.A.O/ Treasury	Mode of Payment (ECS/ Cheque, if Cheque, if Cheque No. & Date)	T.V No. & Date	Remarks
1	2	3	4	5	6	7	8	9	10

Notes:

- (a) This Register shall be authenticated jointly by the P.A.O./A.P.A.O/ Treasury Officer/ Additional Treasury Officer and the Drawing & Disbursing Officer at the beginning of each financial year with a certificate in respect of number of pages.
- (b) Columns 6 and 7: Entries to be made by the receiving officials in the P.A.O/Treasury.
- (d) Columns 1 to 5, 8 to 10: Entries shall be made by the D.D.O.
- (e) Column 10:
 - (i) On receipt of Cheque, the Drawing and Disbursing Officer will make the entry "Payment Received". The register should be reviewed every fortnight by making the entries in Col. 10 to ensure that unauthorised bills are not presented and encashed through the register.
 - (ii) On return of the bill objected by the P.A.O/Treasury, the Drawing and Disbursing Officer shall note the fact against the relevant entry under his dated initials in Column 10. If presented again, the bill should bear a new serial number.

T. R. FORM NO. 10

[See T. R. 4.072]

SCHEDULE OF INCOME TAX DEDUCTED AT SOURCE (TDS) FOR EMPLOYEE/ BENEFICIARY/ PENSIONER
FOR THE MONTH OF: _____

D.D.O. Code _____ TAN No. _____ Bill No. _____ Date _____

Token No. _____ Date ____ / ____ / ____ T.V. No. _____ Date ____ / ____ / ____

Head of Account Code: 8658-00-112-001-20						
Sl. No.	Employee / Beneficiary/ Pensioner Identification No.	Name of the Employee / Beneficiary/ Pensioner	Designation of the Employee	Gross Claim (Rs.)	Amount Deducted (Rs.)	PAN No. Remarks
1	2	3	4	5	6	7
Total Rs. (in words) _____ only					Rs. _____	

BILL CLERK / ACCOUNTANT

SIGNATURE OF D.D.O.

T.R. FORM NO. 11

[See sub-rule (2) of T. R. 4.073]

SCHEDULE OF HOUSE RENT, ETC. RECOVERY FOR OCCUPATION OF GOVERNMENT ACCOMMODATION, ETC.

Name of the Office: _____ DDO Code: _____
 Bill No.: ___/___/___ Date: ___/___/___ Token No.: ___/___/___ T.V. No.: ___/___/___ Date: ___/___/___
 Pay Bill for the Month of ___ 20 ___ /Arrear Bill for the period from ___ to ___
 Salary Head of Account: _____

Head of Account Code:							
Sl No.	Employee Id No	Name	Designation	Basic Pay (Rs.)	Period	Amount (Rs.)	Remarks
1	2	3	4	5	6	8	9
Total (Rs.)							

Total (in words) _____ only

BILL CLERK

ACCOUNTANT

SIGNATURE OF D.D.O. WITH DESIGNATION

N.B.:

- (a) In case of Central Government employees on deputation from the office of the Accountant General of this State or any other State the Head of Account may be indicated as “8658 - Suspense Account - 00 - 101 - PAO Suspense - PAO (Audit), Kolkata”.
- (b) In case of other Central Government Civil employees on deputation, the Head of Account may be indicated as “8658 - Suspense Account - 00 - 101 ~ PAO Suspense - (Name of the concerned Ministry)”.
- (c) In case of Railway employees on deputation, the Head of Account may be indicated as “8658 - Suspense Account - 00 - 102 - Suspense Account - Civil - (FA & CAO of the concerned Railway)”.
- (d) In case of other State Government employees on deputation, the Head of Account may be indicated as “8793 - Inter-State Suspense Account - 00 - 101 -(Name of the concerned State)”.

T. R. FORM NO. 12
(FORM IV of WB State Tax on Professions, etc. Act, 1979)

[See sub-rule (1) of T.R. 4.080]

Statement of recovery under the West Bengal State Tax on Professions, Trades, Callings
and Employments Act, 1979 (West Bengal Act VI of 1979)

Name of the Office: _____			
DDO Code: _____	Bill No.: _____	Date: __/__/__	
Token No.: _____	Date: __/__/__	T.V. No.: _____	Date: __/__/__
Pay Bill for the Month of _____ 20 ____			
Salary Head of Account: _____			

Head of Account Code : 0028-00-107-001-03			
Sl. No.	Employee Id No.	Name	Amount Recovered (Rs.)
1	2	3	4
Total Rs.			

Rupees _____ (in words) only

Signature _____ Signature _____

Bill Clerk / Accountant Drawing & Drawing Officer

T. R. FORM NO. 12A

[See Sec. 40 of WB VAT Act, 2003]

SCHEDULE OF SALES TAX DEDUCTED AT SOURCE FROM CLAIM OF BENEFICIARY

FOR THE MONTH OF: _____

D.D.O.Code _____ Bill No. _____ Date ____ / ____ / ____ Date ____ / ____ / ____

Token No. _____ Date ____ / ____ / ____ T.V. No. _____ Date ____ / ____ / ____

Head of Account Code: 0040-00-111-001-35-TDS

Sl. No.	Name of the Beneficiary	TIN/Registration No.	PAN No.	Gross Claim (Rs.)	Amount Deducted (Rs.)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total Rs. (in words) _____				only	Rs. _____	

BILL CLERK / ACCOUNTANT

SIGNATURE OF D.D.O.

T.R. FORM NO. 13
[See sub-rule (1) of T. R. 4.081]
LAST PAY CERTIFICATE

1. Office details:

Name of the Office	
D.D.O CodeNo.	
Designation of D.D.O	
Employer's TAN No.	

2. Employee details:-

Employee Name	
Employee ID No.	
Designation	
G.P.F Account No.	
PAN No.	
Aadhar Card No.	
Employee's Group	
GISS (1983/1987)	
Band Pay (Rs.)	
Grade Pay (Rs.)	
Bank Details	S/B A/c No.
	IFSC
	MICR
Salary paid upto	
Salary Head of Account	
Proceeding on to	

3. Salary details for the month of:- _____, 20 _____

Earnings		Deductions		Recoveries of Loan			Out/Acct. Ded	
Item	Amount (Rs.)	Item	Amount (Rs.)	Item	Inst. No.	Amount (Rs.)	Item	Amount (Rs.)
Total		Total		Total			Total	
Net Pay: Rs.								
Net Pay (in words): _____ only								

4. His/Her General Provident Fund Accounts maintained by the ____ (Drawing and Disbursing Officer / Accountant General (A&E), West Bengal).
5. He/She made over charge of the office of _____ on the forenoon/afternoon of _____.
6. He/She has been sanctioned _____ leave proceeding joining time for days.
7. He/She finances the insurance policies detailed below from the Provident Fund :

No. of Policy	Amount of Premium (Rs.)	Due Date for the Payment of Premium

8. Details of P. L. I. Policy where premium deduction is done from pay bill.

No. of Policy	Amount of Premium (Rs.)	Due Date for the Payment of Premium

9. He/She contributed Rs. _____ per month under 1983/1987 GISS for the period from _____ to _____.
10. Whether the employee resides at Government Rented House: Yes No
 If Yes, a) Address: _____
 b) House Rent recovered up to: _____, Licence Fees (if any)
11. Summary of salary for the financial Year:

Month & Year	Pay (Rs.)	Allowances (Rs.)	Gross Salary (Rs.)	Deductions (Rs.)		Recovery (Rs.)	Net Salary (Rs.)	Token/T.V No. & Date
				I.T	Other than I.T			
Total								
Arrear, if any								

12. Details of Recoveries:

Sl. No.	Item	Sanctioned Amount (Rs.)	T.V. No. & Date	Total Recovery till date (Rs.)	Current Inst. No.	Outstanding Amount (Rs.)	Inst. left	Rate of Inst. (Rs.)
1.	Pay Advance							
2.	T.A Advance			N.A	N.A		N.A	N.A
3.	Leave Salary Advance			N.A	N.A		N.A	N.A
4.	Cycle/ Motor Cycle/ Motor Car / Computer Loan /Marriage Illness Advance							
5.	H.B Advance							
6.	G.P.F Advance							
7.	Festival Advance							
8.	Health Scheme Advance			N.A	N.A		N.A	N.A
9.	Other, if any (Specify the name)							

Signature of D.D.O _____

Designation _____

Memo No.:

Date: _____

Copy forwarded for information and necessary action to:

Signature of D D O _____

Designation _____

T.R. FORM NO. 18 PAY BILL

[See T. R. 4.095]

Pay Bill of the Permanent/Temporary Establishment of the _____ for the month _____ year 20____

DDO Code :- DDO Designation Office Address :- Head of A/c Bill No.: Date: Token/TV No. Date:	Pay & Allowances Pay Less: Festival Recovery (-) Bill Overdrawal (-) 01-Pay (Total) 02-D.A. 03 - House Rent Allowance 04 - Ad-hoc Bonus 12-Medical Allowance -Other Pay/Allowances	Amount: Rs.	[[To be adjusted by Accountant General (A&E)] Part-I 8009-01-001-19-GPF other than Gr.-D 8009-01-104-001-19-A.L.S.-G.P.F 7610-00-201 -001-26-House Buildin Lan 7610-00-202-001 -26-Motor Con. Advance 7610-00-800-001 -26-Marriage/Illness Adv. 7610-00-800-003-26-Computer Advance 0049-04-800-017-07-Interest on H.B.Loan 0049-04-800-018-07-Int on MotorCon. 0049-04-800-020-07-Int. on Computer Adv. 0049-04-800-021-07-Interest on M.I. Adv.	Amount: Rs.	Passed for payment of Rupees.
					(F) Payment Instruction: Please pay as per Beneficiary List enclosed. Below Rupees. D.A. Acctt. (Signature of DDO with Seal) Section: Date:
	(A) Gross Payment		(B) Total Deduction(Part-I)		
			(C) Treasury Gross : (A-B)		

<p>Certified that :-</p> <ol style="list-style-type: none"> All emoluments included in Bills Drawn within last three months have been disbursed to proper persons. Amount claimed in this bill has not been drawn before.. House rent allowance has been claimed as per rates approved by the COM and half-yearly verification of rent has been made by the Controlling officer. No house rent allowance has been drawn for persons who are in occupation of rent-free government quarters. of rent-free government quarters. Dearnes & pay and/or any other kind of pay, dearness allowance, medical allowance and other allowances have been claimed as per approved rate of the Government. Increment, pay on promotion, leave salary/ subsistence allowance have been claimed in the bill as per existing rule & orders and noted in the service books, where necessary. All persons whose names are omitted from but whose pay has been drawn in this bill have actually been employed during the month and that full details of the names of the persons concerned and emoluments drawn for them working upto the total included in this bill have been duly shown in the office copy/pay bill Register. The particulars of various deductions/ recoveries have been fully noted in the attached schedules and the totals shown in these schedules agree with those given in the bill Both Pay Bill Register/office copy and fair copy of bill agree in all respect 	<p>For use of the Treasury</p> <p>Pay Rs. _____ (Rupees) _____ only as per beneficiary list enclosed and by Cheque (s) as per (F) and by Transfer Credit to Head of Accounts as mentioned in Part-II (D)Rs. D.A. Acctf. Treasury Date Officer Cheque Nos. _____ Date Voucher No. _____</p>
<p>Part-II (To be adjusted by Treasury)</p> <p>0028-00-107-001-03-P. Tax</p> <p>0049-04-800-019-07-int on other Con Adv.</p> <p>0216-01 -106-001 -05-House Rent</p> <p>7610-00-203-001-26-Other Con. Adv.</p> <p>8009-01-104-002-19-G.P.F. (Gr.-D)</p> <p>8011 -00-107-001-14-GI-L.F.-1983</p> <p>8011-00-107-002-14-G1-S.F.-1983</p> <p>8011-00-107-002-14-G1-S.F.-1983</p> <p>8011-00-107-005-14-GI-S.F.-1987</p> <p>8658-00-101-062-08-Adj. with AG. W.B.</p> <p>8658-00-102-024-08-P.L.I.</p> <p>8658-00-112-001 -08-Income Tax</p> <p>8658-00-123-001 -08-G.L-A.I.S.</p>	<p>For use of A.G. (Audit) Office</p> <p>Admitted Rs. _____ S.C/ A.A.O</p> <p>Objected Rs. Auditor _____</p>
<p>Allotment during Fin. Year 20 ____ 20 ____</p> <p>Total Allotment till Date (A) Expenditure included in this Bill (B) Balance Amount (A - B)</p>	<p>(D) Total Deduction (Part-II)</p> <p>(E) Net Payment (C-D)</p> <p>Rupees (in word)</p>

Establishment :								
Department:								
Head of Account:								
D.D.O. Designation:								
Pay Month & Year:								
SL No.	Name, Designation, Employee ID, GPF A/C No.,	Pay Band & Grade Pay	Earnings (Rs.)	Total Earnings (Rs)	Deductions (Rs.)	Total Deductions (Rs.)	Net Amount (Rs.)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
			BP Gr.P NPP D.A. HRA MA Others		P.T GPF SF83 IF83 SF87 IF87 IT Others			

Bill Clerk

Accountant

Signature of D.D.O with Designation

T.R. FORM NO.21

[See sub-rule (2) of T.R. 4.104]

Note - This bill should be prepared in duplicate - one for payment and the other as office copy

Travelling Allowance Bill For Transfer/Leave Travel Concession/Tour

Name of the Office _____

D.D.O. Code _____ Bill No. _____ Date __/__/__

Token No. _____ Date __/__/__ T.V. No. _____ Date __/__/__

Head of Account Code _____

PART A (To be filled up by Government employee)

1. Employee Identification Number:
2. Name:
3. Designation:
4. Basic Pay on the date of Travel:
5. Purpose: (*Strike out whichever is not applicable*)

A) For Transfer	B) For LTC	For Tour
Headquarters (a) Old: (b) New:	Headquarter:	Headquarter:
Residential address (a) Old: (b) New:	a) Nature and period of leave sanctioned: b) For the Year/Block of Year (Applicable to Central Govt. employees on deputation and/or All India Service Officers):	Residential Address Details and purpose of journey(s) performed:

6. Amount of advance, if any, drawn: Rs. _____ (T.V. No. _____ Date __/__/__)

7. Details of journey(s) performed by the Govt employee as well as members of his/her family (Sanction No. and date to be given in Col-6 in case journey(s) has been performed in higher class of accommodation than the one to which the Govt. Employee is entitled and approved by competent Authority.)

Departure		Arrival		Distance in kms. by road	Mode of travel and class of accommodation used	No. of fare with Ticket No.	Fare paid (Rs.)	Class to which entitled	Fare of the entitled class (Rs.)	Duration of halt (for tour only)
Date & Time	From	Date & Time	From							
1	2	3	4	5	6	7	8	9	10	11

8. Particulars of journey(s) performed by road between places connected by rail:

Date		Name of the Place		Class to which entitled	Mode of Conveyance used	Rail Fare (Rs.)
From	To	From	To			
1	2	3	4	5	6	7

9. Particulars of the members of the family as on the date of travel [vide T.R. ____]

(For Transfer and LTC only)

Sl. No.	Name	Age	Relationship with the Government employee
1.			
2.			
3.			
4.			

10. **For Transfer only**

a) Transportation charges of personal effects (Money receipts to be attached):						
Date	Mode	Station From To	Weight in Kgs.	Rate	Amount	Remarks
b) Transportation charges of personal conveyance:						
(Money receipts to be attached)						
(i) Mode of transport and station to which transported:						
(ii) Amount: Rs. _____						

11. For Tour only

A. Mode of Journey:				
(i) <i>Air</i>				
(a) Exchange voucher arranged by office			<u>Yes/No</u>	
(b) Ticket/Exchange voucher arranged by			<u>Yes/No</u>	
(ii) <i>Rail</i>				
Whether travelled by mail/express/ordinary train				
(iii) <i>Road</i>				
Mode of conveyance used, i.e., by Government transport/by taking a taxi, a single seat in a bus or other public conveyance/by sharing with another Government employee in a car belonging to him or to a third person to be specified,				
B. Dates of absence from place of halt on account of -				
(a) R.H. and C.L.,				
(b) not being actually in camp on Sundays and holidays.				
C. Dates on which free board and/or lodging provided by the State or any organisation financed by State funds: -				
a. Board only.				
b. Lodging only.				
c. Boarding and lodging. (both)				
D. Particulars to be furnished alongwith hotel receipts, etc., in cases where higher rate of D.A. is claimed for stay in hotel/other establishments providing board and/or lodging at scheduled tariffs.				
Period of stay		Name of the hotel*	Daily rate of lodging charged	Total amount paid
From	To			
1	2	3	4	5

Certified that-

- (i) Information, as given above, is true to the best of my knowledge and belief.
- (ii) That my husband/wife is not employed in Government service/that my husband/wife is employed in Government service and the concession has not been availed

of by him/her separately or himself/ herself or for any of the family members for the concerned block of _____ years (for LTC only).

Signature of the Government employee

Date _____

PART B (To be filled in the Bill Section)

(Strike out whichever is not applicable)

The net entitlement on account of travelling allowance works out to Rs. _____ as detailed below:

A.	Railway /air/ bus/steamer fare	Rs.
B.	Other Particulars (<i>for Transfer only</i>)	
	(i) Road mileage for _____ kms @ _____ per km	Rs.
	(ii) Transfer grant& Packing Allowance	Rs.
	(iii) Transfer incidentals (DA for _____ days @ Rs. _____ Per day	Rs.
	(iv) Transportation of personal effects	Rs.
	(v) Transportation of private conveyance	Rs.
C.	Daily Allowance (<i>for Tour only</i>)	
	(i) _____ days @ Rs. _____ per day	Rs.
	(ii) _____ days @ Rs. _____ per day	Rs.
	(iii) _____ days @ Rs. _____ per day	Rs.
D.	Actual Expenses, if any (<i>for Tour only</i>)	Rs.
	Gross Amount	Rs.
E.	Amount of advance(s) if any, drawn vide voucher(s) No. _____ date	Rs.
F.	Net Amount	Rs.

Net Amount (in words) Rupees _____ only

Allotment received	Rs.
Progressive Expenditure (including this bill)	Rs.
Balance available	Rs.

Please pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed.

Bill clerk

Accountant

Signature of Drawing & Disbursing Officer

Countersigned by

Signature of Controlling Officer

Certified that necessary entries have been made in the Service Book of Shri/Shrimati/Miss _____ (for LTC only)

Signature of the Drawing & Disbursing Officer

For use at the Treasury

Examined and entered.

Please pay Rupees (in words) _____ only as per beneficiary list enclosed.

Accountant/J. A. O.

T.O./A.T.O./P.A.O./A.P.A.O.

Dated _____ 20 _____

For use at the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____ for reasons stated below.

Dated _____ 20 _____

Auditor

S.O./A.A.O./ Audit Officer

T.R. FORM NO. 24

[See T.R. 4.107]

Medical charges Reimbursement Bill

Name of the Office _____
D.D.O. Code _____ Bill No. _____ Date __/__/__
Token No. _____ Date __/__/__ T.V. No. _____ Date __/__/__
Salary Head of Account _____

Sl. No.	Employee Id No.	Name of the Employee with Designation	Gross Claim (Rs.)	Recovery of Advance (Rs.)	Net Claim (Rs.)	Remarks
1	2	3	4	5	6	7

Allotment Received	Rs.	1. Certified that I have satisfied myself that the amount drawn previously, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill), have been disbursed to the Government employee therein named and their receipts taken in the office copies of the bill or in a separate acquaintance roll.
Progressive expenditure including this bill	Rs.	2. Details of Medical charges Refunded Section of establishment and name of incumbent with designation Period _____ Amount (Rs.) _____
Balance available	Rs.	3. Certified that Essentiality certificates, receipts etc. are appended.

Please pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed.

Bill Clerk _____ Accountant _____ Signature of D.D.O with Designation

Station _____

Date _____ 20 ____

For use at the Treasury

Examined and entered

Pay Rs. _____

Rupees (in words) _____ only

Accountant/J.A.O.

T.O. /A.T.O. / P.A.O. / A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____ Reasons for objections

Auditor

S.O/A.A.O./Audit Officer

T. R. FORM NO. 26

[T.R. 4.135 Sub-Rule (1) and Explanation 1 and T.R. 4.137]

Name of the Office _____

D.D.O. Code _____ Bill No. _____ Date __/__/__

Token No. _____ Date __/__/__ T.V. No. _____ Date __/__/__

Head of Account Code _____ Sanction No. _____ Date __/__/__

Bill for drawing charges relating to (a) Wages, (b) Office Expenses, (c) Payment for professional and special services, (d) Rates & Taxes/Royalty, (e) Publications, (f) Advertising, Sales and Publicity Expenses, (g) Hospitality Expenses/Sumptuary allowances etc., (h) Machinery and Equipment/Tools and Plants, (i) Motor Vehicles, (j) Maintenance, (k) Minor works, (l) Materials and Supplies, (m) Other charges, (n) Secret Service Expenditure and (o) Recoupment of Permanent Advance etc.

Office of the _____			
For the month of _____ 20 _____			
Sl. No. of Sub-Vouchers	Description of charge	Authority for drawing charge (Viz. sanctioned under delegated power or sanctioned by the competent authority may be quoted with No. and Date)	Gross Amount (Rs.)
Total (in words)			

Certified that-

- (i) The expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. It is certified that to the best of my knowledge and belief the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below, which exceed the balance of the permanent advance and will be paid on receipt of the money drawn in this bill.
- (ii) Vouchers for all sums above Rs. 500/- in amounts are attached to this bill. I have, as far as possible, obtained vouchers for other sums and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again. All work-bills are annexed.
- (iii) The purchases billed for have been received in good order, that their quantities correct, and their quality good that the rates paid for are not in excess of the accepted rates and that suitable notes of payments have been recorded against the indents and invoices concerned to prevent double payments.

- (iv) a) Expenditure on conveyance hire charged in this bill in terms of Rules 3 of Appendix-11 to the West Bengal Financial Rules, was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used and (b)The Government employee concerned is not entitled to draw travel express under the ordinary rules for the journey, and that he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.
- (v) All GroupD employees whose pay has been charged in this bill were actually entertained in Govt. Service during the period concerned and amount drawn on bills one month previous to this date has been paid to the person concerned.
- (vi) Provisions of WBFR Part-I Rule 47 as amended have been observed properly.

Allotment Received Rs. _____
 Progressive Expenditure
 including this Bill Rs. _____
 Balance Available Rs. _____

Pay Rs. _____ Rupees (in words) _____ only
 as per beneficiary list enclosed

AND/OR

By-Transfer Credit Rs. _____ Rupees (in words) _____
 as below-

Sl. No.	Head of Account	Description	BT Type	Amount (Rs.)

Bill Clerk

Accountant

Drawing & Disbursing Officer

Date _____ 20____

Station _____

For use in the Treasury

PayRs. _____ Rupees (in words) _____ only

as per beneficiary list enclosed

AND/OR

By-Transfer Credit Rs. _____ Rupees (in words) _____
as below-

Sl. No.	Head of Account	Description	BT Type	Amount (Rs.)

Examined and Entered.

Accountant/ J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____ for reasons stated below:-

Dated _____ 20 _____

Auditor

S.O./A.A.O./Audit Officer

Note: The Drawing & Disbursing Officer will be responsible for any excess of expenditure over allotment of fund unless otherwise authorised by the Government and the amount will be recovered from his pay, allowance etc.

T. R. FORM NO. 27

[See sub-rule (1) of T.R. 4.136, sub-rules (3) and (4) of T.R. 4.138 and sub-rule (1) of T.R.5.07]

D.D.O. Code _____ Bill No. _____ Date __/__/__
 Token No. _____ Date __/__/__ T.V. No. _____ Date __/__/__
 Head of Account Code _____
 Sanction No. _____ Date __/__/__

Bill for drawing advance without supporting Voucher

Detailed bill will be sent for countersignature by _____		
Office of the _____		
Proforma Invoice No., if any	Purpose (with description where necessary) and quotation of authority for drawing advance.	Amount (Rs.)
Total Rs. _____		

Total Rupees (in words) _____

Allotment Received Rs. _____

Progressive Expenditure including this bill Rs. _____

Balance Available Rs. _____

Deduct-amount disallowed by the Controlling Officer Vide detailed bill Rs. _____ No. _____ dt. _____.

Unspent or balance of previous advance drawn under Bill No. _____ dt. _____

Token No. _____ dt. _____ for Rs. _____

Net amount payable Rs. _____ (Rupees _____ only.

Pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed

AND/OR

By-Transfer Credit Rs. _____ Rupees (in words) _____ only as below (Challan enclosed)-

Sl. No.	Head of Account	Description	BT Type	Amount (Rs.)

Bill Clerk

Accountant

Drawing & Disbursing Officer

Station _____

Date _____ 20 ____

Note: - The Treasury will make payment only when there is proper authority to draw advance. The drawer should be careful to include in the detailed bill of a month the amount of all bills drawn in advance from the Treasury during that month. The detailed bill shall be submitted to the Treasury from which the advance was drawn. The Drawing & Disbursing Officer will initial the date of each payment in the Expenditure Register and the same along with the detailed bill as also sub-Voucher is to be sent to the Controlling Officer.

For use at the Treasury

Examined and entered.

Pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed

AND/OR

By-Transfer Credit Rs. _____ Rupees (in words) _____ only below (Challan enclosed)-

Sl. No.	Head of Account	Description	BT Type	Amount (Rs.)

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

Dated _____ 20 ____

For use at the Office of the Accountant General (Audit). West Bengal

Admitted Rs. _____

Objected Rs. _____ for reasons stated below.

Dated _____ 20 ____

Auditor

S.O./A.A.O./Audit Officer

Note - Drawing & Disbursing Officer will be responsible for adjustment of the advance by sending detailed bill.

Any amount drawn in excess of allotment, unless otherwise authorised by Government, may be deducted from his pay, allowance etc.

Second advance will not be paid if first advance has not been adjusted unless the same has been allowed by Government.

T.R. FORM NO. 28

[See sub-rule (2) of T.R. 4.135 and sub-rule (6) of T.R. 4.138]

Not payable at the Treasury

Detailed bill for adjustment of advance

D.D.O. Code _____ Bill No. _____ Date __/__/__

Token No. _____ Date __/__/__ Token No. _____ Date __/__/__

Head of Account Code _____

Sanction No. _____ Date __/__/__ Sanctioned Amount Rs. _____

Name & Designation of the Sanctioning Authority _____

Adjusted against A.C. Bill No. _____ dated _____ 20 ____ drawn under

T.V./Token No. _____ dated _____ 20 ____

Office of the _____		
Monthly detailed adjustment bill for the month of _____ 20 ____		
Details of numbers of sub-Vouchers	Description of charge, number, and date of authority where special sanction is necessary.	Amount Rs. _____ Rs. _____
	Brought forward Rs. _____	
Total Rs. _____ (Rupees _____)		

I certify that the expenditure included in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs.500/- in amount and all work-bills are attached to the bill. I have as far as possible, obtained vouchers for other sums and am responsible that they have been so defaced or mutilated that they cannot be used again.

2. Certified that all the articles detailed in the vouchers attached to the bill and those retained in my office have been accounted for in the Stock Register.

Advances drawn in Bill No. _____

dated _____

Ditto

Ditto

Ditto

Add-Amount of disallowance refunded

vide Challan No. _____ dated _____

Total of this bill

3. Certified that the purchases billed for have been received in good order, that their quantities are correct and that their qualities are good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

4. Certified that-

- (a) the expenditure on conveyance hire included in this bill was actually incurred was unavoidable and is within the scheduled scale of charges for the conveyance used, and
- (b) the Government employee concerned is not entitled to draw travel expense under the ordinary rules for the journey, and he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty, which necessitated the journey.

Allotment Received Rs.

Advance(s) drawn on date _____ and date _____ were met out of the above allotment,

Progressive expenditure Rs. _____

(including this bill) Balance available on the date on which last advance mentioned above was drawn Rs. _____

Refund, if any,

Challan No. _____ date _____

Bill Clerk

Accountant

Drawing & Disbursing officer

Station _____

Dated _____ 20 ____

For use at the Treasury

Amounts of advances drawn on date _____ vide T.V. No. _____

date _____ vide T.V. No. _____ date _____

vide T.V. No. _____ are adjusted by this bill and note of adjustment has been kept in the relevant Advance Check Register.

Intimation Card issued to D.D.O. vide No. _____ dated _____

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

Dated _____ 20 ____

**For use at the Office of the Principal Accountant General (A&E), West Bengal /
Accountant General (Audit), West Bengal**

Admitted Rs. _____

Objected Rs. _____

Reasons for objection -

Auditor _____ S.O./A.A.Q. _____ Audit Officer _____

T. R. FORMNO. 31

[See sub-rule (1) of T. R. 4.195 & sub-rule (1) 4.197]

Grant-in-aid Bill/Consolidated Grant-in-aid Bill

Name of the Office _____
 D.D.O. Code _____ Bill No. _____ Date ___/___/___
 Token No. ___/___/___ Date ___/___/___ T.V. No. _____ Date ___/___/___
 Head of Account Code _____

Sanctioned by:	Sanction No. & Date:	(Copy enclosed)
Sanctioned Amount: Rs.	Period: From To	Purpose:
Name of the Grantee Institution		Amount (Rs.)
Total Amount Rupees		

Pay Rs. _____ Rupees (in words) _____ AND/OR _____ only as per beneficiary list enclosed,

By-Transfer Credit Rs. _____ Rupees (in words) _____ only as below-

Sl. No.	Head of Account	Description	BT Type	Amount (Rs.)

AND/OR

PL Transfer Rs. _____ Rupees (in words) _____ only as below-

Operator Code	Operator Name	Scheme ID	Scheme Description	Amount (Rs.)

Certified that:

- (a) The amount of this bill was not drawn before and it agrees with that in the office copy of this bill.
- (b) The utilisation report in respect of the previous grant has been furnished and accepted by the sanctioning authority,
- (c) The utilisation report in respect of the present amount will be furnished to the sanctioning authority by Grantee Organisation in due course.

Station _____

Signature of the D.D.O. _____

Dated _____ 20 _____

Designation _____

For use in Treasury

∞ Pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed

AND/OR

By- Transfer Credit Rs. _____ Rupees (in words) _____ only as below-

Sl No.	Head of Account	Description	BT Type	Amount (Rs.)

Examined and Entered.

Accountant /J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted for Rs. _____

Objected to Rs. _____

Reason of Objection _____

Auditor

S.O./A.A.O.

Audit Officer

T. R. FORM NO. 33

[See sub-rule (1) of T. R. 4.196]

Bill for scholarship/stipends payable to College/School during the month of. _____ 20 ____

(Primary, Junior High/Secondary/Higher Secondary School, Junior/Senior/Higher Madrasa, Anglo Indian, Primary/
Secondary School Scholarship to be drawn in separate bill)

Name of the Office _____
 D.D.O. Code _____ Bill No. _____ Date ____/____/____
 Token No. _____ Date ____/____/____ T.V. No. _____ Date ____/____/____
 Head of Account Code _____

(1) Name of institution _____
 (2) _____ for (month and year)
 (3) _____ Class of scholarship/stipend

No. and date of the order sanctioning the scholarship or stipend	Name of the scholarship or stipend holder	Period of terms		Monthly value of stipend or scholarship	Bill Amount	Deductions			Amount withheld Rs.	Net amount drawn Rs.
		From	To			No. of days absent	Cause	Amount Rs.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				Total...			Total...			
Deduct-Balance undischursed from last month										
										Balance due...

Pay Rupees (in words) _____ only as per beneficiary list enclosed.

<p>Certified that the scholarship or stipend holder named in the bill have been regular in attendance and have conformed to the rules under which their scholarships or stipends are payable.</p> <p>Certified also that the scholarship or stipend drawn on the last bill with the exception of those refunded by deduction have been paid to the proper person and their receipt taken in acquaintance rolls kept in my office.</p> <p>Certified that the amount claimed in this bill was not drawn before and both office copy and fair copy of the bill agree with each other.</p> <p>Grant for the year Rs. _____</p> <p>Expenditure already incurred including the present bill is Rs. _____</p> <p>Balance Available. _____</p> <p>Station _____ Signature of D.D.O _____</p> <p>Dated _____ Designation _____</p>	<p style="text-align: center;">For use at the Treasury</p> <p>Pay Rs. _____ (Rupees) _____ only as per beneficiary list enclosed.</p> <p>Examined and entered.</p> <p>Accountant/J.A.O. _____ T.O./A.T.O./P.A.O./A.P.A.O.</p> <p>Dated _____ 20 _____</p> <hr/> <p style="text-align: center;">For use in Accountant General (Audit), West Bengal's Office</p> <p>Admitted for Rs. _____</p> <p style="text-align: right;">Objected to Rs. _____</p> <p style="text-align: right;">Reason for objection _____</p> <p>Auditor _____ S.O./A.A.O. _____ Audit Officer _____</p>
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T. R. FORM NO. 34

[See sub-rule (4) of T. R. 4.199 sub-rule (1) of T.R.4.201]

Bill for Refund of Revenue

Name of the Office _____	D.D.O. Code _____
Bill No. _____ Date ____/____/____	Token No. _____ Date ____/____/____
Head of Account Code _____	T.V. No. _____ Date ____/____/____
Sanction No. _____ Date ____/____/____	Sanctioned Amount (Rs.) _____
Designation of the Sanctioning Authority _____	

(Deduct Refund)

In whose name credited	On what account received	Amount realised/ received (Rs.)	Date of Receipt in Treasury	Amount credited			T.O./A.T.O./P.A.O./ A.P.A.O.'s signature in token of keeping a note of refund against relevant entry in the subsidiary receipt register	Name of Payee	Amount to be Refunded (Rs.)
				Head of Account	Challan No. & Date	Gross Amount (Rs.)			
1	2	3	4	5	6	7	8	9	10

Total (in words) Rupees. _____ only

Certified that:

(1) Order of refund has been registered and noted against the original receipt entry in the departmental account under my dated initial.

(2) Refund of the amount has not been made earlier.

Passed for payment for Rs. _____ as per Sanction Order details mentioned above.

Please pay Rs. _____ (Rupees in words) _____ only as per Beneficiaries list enclosed.

Bill Clerk

Accountant

Signature and Designation of the D.D.O.

Station _____

Date _____ 20 _____

For use at the Treasury

Pay Rs. _____ (Rupees _____) only as per

list of Beneficiaries.

Examined and Entered

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted _____

Objected _____ for reasons stated below:

Auditor

S.O./A.A.O./Audit Officer

T. R. FORM NO. 35

[See sub-rule (4) of T.R. 4.201]

Refund of Revenue deposited in respect of Excise Duty. Agricultural Income Tax and Sales & Commercial Tax

(Applicable for Excise duty deposited by Superintendent of Excise, Agricultural Income Tax and Sales & Commercial Tax)

D.D.O. Code _____ Bill No. _____ Date ____ / ____ / ____

Token No. _____ Date ____ / ____ / ____ T.V. No. _____ Date ____ / ____ / ____

Head of Account Code _____

Sanction No. & Date:	Sanctioning Authority:	Sanctioned Amount: Rs.		
Head of Account chargeable _____				
a) Refund of Agricultural Income Tax or				
b) Sales & Commercial Tax or				
c) Deposit on account of cost price of liquor, ganja, bhang and others by Superintendent of Excise				
Month in which deposited	Name of Treasury where deposited with Challan No. date and amount	On what account deposited	Name of the depositor to whom the refund is due	Amount (Rs.)

1. Certified that the refund has been noted in the departmental accounts and refund register by the Sanctioning/ Competent Authority and that no previous order of refund has been passed.

2. Also certified that the statement relating to the transactions of the last month showing the un-refunded cost price brought forward, the total amount deposited by vendors, the amount refunded during the month and the closing balance has already been submitted to the Treasury for necessary verification (to be furnished by the Superintendent of Excise).

3. Amount claimed in this bill was not drawn before.

Pay Rs. _____ (Rupees) _____ only as per beneficiary list enclosed.

AND/OR

By-Transfer Credit Rs. _____ Rupees (in words) _____ only as below-

Sl. No.	Head of Account	Description	BT Type	Amount (Rs.)

Bill Clerk _____

Accountant Signature of the D.D.O. _____

Station _____ Designation _____

Dated _____ 20 _____

75

For use in Treasury

Pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed

AND/OR

By-Transfer Credit Rs. _____ Rupees (in words) _____ only as below-

Sl. No.	Head of Account	Description	BT Type	Amount (Rs.)

Certified that-

1. I have recorded the refund amount of Rs. _____ in the Refund Repayment Register maintained at P.A.O./Treasury.
 2. The deposit of Rs. _____ has been debited in Register in Pr. A.G(A&E), W.B's Form No. 107 as Refund of Deposit on account of cost price of liquor, ganja, bhang and others where applicable.
- Examined and Entered.

Accountant /J.A.O.

P.A.O./A.P.A.O/T.O./A.T.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted _____

Objected _____ for reasons stated below:

Auditor

S.O./A.A.O/Audit Officer

T. R. FORM NO. 36

[See T.R. 5.03]

Bill for drawing charges on account of loans and advances, subsidies, investments, etc. to Co-operative societies, Statutory Corporations and other organisations.

Name of the office _____			
D.D.O. Code _____	Bill No. _____	Date __/__/__	
Token No. _____	Date __/__/__	T.V. No. _____	Date __/__/__
Head of Account Code _____			

Sanction Order No. _____	Date __/__/__ (Copy enclosed)
Sanctioned by _____	
Sanctioned Amount Rs. _____	

Received the sum of Rs. _____ (Rupees _____) only being the _____ in favour of (Name and Designation of the Loatee) _____ for the purpose of _____.

Certified that:

- (a) Amount claimed in this bill was not drawn before and the total of office copy agrees with fair copy of bill,
- (b) The utilisation report, in respect of the previous loans/advances/subsidies/investments/ drawn, has been furnished and accepted by the sanctioning authority,
- (c) Utilisation report in respect of the present amount will be obtained from the loatee by this office and will be furnished to the sanctioning authority / Principal Accountant General (A&E), West Bengal in due course.

Please pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed

AND/OR

by-transfer credit to the Personal Deposit/L.F. Account Rs. _____ Rupees (in words) _____ only (Title of the Deposit Account - Challan enclosed)

Operator Code	Operator Name	Scheme ID	Scheme Description	Amount (Rs.)

The grant/allotment under the Head of Account for the current Financial Year is Rs. _____ Amount already spent including this bill is Rs. _____.

Bill Clerk _____ Accountant _____ Signature of the D.D.O with Designation _____
Station _____

Date _____ 20 ____

For use in the Treasury

Please pay Rs. _____ Rupees (in words) _____
only as per beneficiary list enclosed and/or by-transfer credit to the Deposit/L.F.
Account _____ (Title of the Deposit Account - Challan
enclosed).

Examined and entered.

Accountant /J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in Accountant General (Audit), West Bengal's Office

Admitted for Rs. _____

Objected to Rs. _____

Reason of Objection, _____

Auditor

S. O./A.A.O/Audit Officer

Note: This form is mainly intended for payment of loans and advances, investment in share capital/ debenture, subsidies etc. to Municipalities and Municipal Corporations, Panchayati Raj Institutions and other bodies declared as local fund under T. R. 5.05, to companies registered under Indian Companies Act, 1961, Co-operative Societies, Statutory Corporations and other bodies when bill is drawn by the nominated Officer as mentioned in the relevant sanction order.

T. R. FORM NO. 36(A)

Simple Receipt Bill Form

[See T. R. 5.11]

Bill for drawing charges on account of payment/repayment of loans, advances, subsidies, investments, interest on loan, withdrawal from Contingency Fund etc.

D.D.O. Code _____ Bill No. _____ Date ____/____/____
Token No. ____/____/____ T.V. No. ____/____/____
Head of Account Code _____

Sanctioned by:		Sanction No. & Date:		(Copy enclosed)
Sanctioned Amount: Rs.	Period: From	To	Purpose:	
Name of the Grantee Institution				
Amount (Rs.)				
Total Amount Rupees				

Certified that:-

- (a) The amount of this bill was not drawn earlier and it agrees with that in the office copy of this bill.
- (b) (i) The utilisation report in respect of the previous loans/ advances/ subsidies/ investments drawn, has been furnished and accepted by the sanctioning authority/Principal Accountant General (A&E), West Bengal,
(ii) Utilisation Report in respect of the present amount will be furnished to the sanctioning authority/Principal Accountant General (A&E), West Bengal in due course.

OR

Utilisation Certificate not required.

(c) In respect of withdrawal from Contingency Fund (Major Head 8000)/ Civil Advance (Major Head 8550) this is to certify that the previous withdrawal has been adjusted by issuance of necessary order.

Pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed

AND/OR

By- Transfer Credit to the Deposit/ L.F Account Rs. _____ Rupees (in words) _____ only as below (Challan enclosed)-

SI No.	Head of Account	Description	BT Type	Amount (Rs.)

AND/OR

PL Transfer Rs. _____ Rupees (in words) _____ only as below-

Operator Code	Operator Name	Scheme ID	Scheme Description	Amount (Rs.)

Bill Clerk

Accountant

Signature of the D.D.O. with Designation

For use in Treasury

Pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed
By-Transfer Credit to the Deposit/ L.F Account Rs. _____ Rupees (in words) _____ only
as below (Challan enclosed)-

SI No.	Head of Account	Description	BT Type	Amount (Rs.)

Examined and Entered.

Accountant /J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted for Rs. _____

Objected to Rs. _____

Reason of Objection _____

Auditor

S.O./A.A.O.

Audit Officer

T. R. FORM NO.37

[See T. R. 5.03 and T.R. 5.10]

**Bill for drawing loans and advances (other than G.P.F. and Festival advances)
sanctioned to employees of the Government**

Name of the Office _____ D.D.O. Code _____
 Bill No. _____ Date ____/____/____ Token No. ____/____/____ T.V.No. ____/____/____ Date ____/____/____
 Head of Account Code _____

Sl. No.	Name & Designation of the Employee	Employee ID	Nature of Loan/ Advance	Sanction ID	Designation of the Sanctioning Authority	Sanction Order No. and Date	Sanctioned Amount (Rs.)	Remarks
1	2	3	4	5	6	7	8	9

Total Rs. _____

Total Rupees (in words) _____ only

Allotment Received Rs. _____	Progressive Expenditure including this bill Rs. _____	Certified that:
		(a) amount claimed in this bill was not drawn before and the total of offices copy agrees with the fair copy of the bill. (b) the utilisation report in respect of loan/advance will be furnished to the sanctioning authority in due course. (c) the fact has been noted in the Service Book of the employee concerned, (d) the drawal has been noted in the Pay Bill Register. _____

Pay Rs. _____ Rupees (in words) _____ only as per list enclosed.

Bill Clerk _____ Accountant _____ Signature of the D.D.O. with Designation _____

Station _____

Date _____ 20 _____

For use in the Treasury

Pay Rs. _____ Rupees (in words) _____ only as per list enclosed.

Examined and entered.

Accountant /J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted for Rs. _____ Objected to Rs. _____

Reason of Objection _____

83 Auditor

S.O./A.A.O./Audit Officer

T.R. FORM NO. 38

[See T.R. 5.04]

Schedule of recovery of Loans and Advances / Interest on Loans and Advances

Name of the Office : _____		
D.D.O. Code _____	Bill No. _____	Date ___/___/___
Token No. _____	Date ___/___/___	T.V. No. _____ Date ___/___/___
Pay Bill for the Month of _____, 20 ____		
Salary Head of Account: _____		

Head of Account:									
Sl. No.	Employee ID No.	Name	Designation	Identification No. of Loan	No. of instalments	Amount recovered			Remarks
						Principal	Interest	Total	
1	2	3	4	5	6	7	8	9	10

N.B. : 1. In case of transfer from previous office and if there is any change of salary head of Account, the previous salary head of account may be quoted in the 'Remarks' column.

2. Name of the Accounts Officer who maintains the Loan Account _____.

3. In case of Central Government employees on deputation from the office of the Accountant General of this State or any other State the Head of Account may be indicated as "8658 - Suspense Account - 00 - 101 - PAO Suspense - PAO (Audit), Kolkata".

4. In case of other Central Government Civil employees on deputation, the Head of Account may be indicated as "8658 - Suspense Account - 00 - 101 - PAO Suspense - (Name of the concerned Ministry)".

5. In case of Railway employees on deputation, the Head of Account may be indicated as "8658 - Suspense Account - 00 - 102 - Suspense Account - Civil - (FA & CAO of the concerned Railway)".

6. In case of other State Government employees on deputation, the Head of Account may be indicated as "8793 - Inter-State Suspense Account - 00 - 101 - (Name of the concerned State)".

Certified that the amount recovered from the salary for the month of _____ payable on 1st of _____ is as terms and conditions of loan.

Bill Clerk **Accountant** **Signature of the D.D.O.**

For use in the office of the Principal Accountant General (A&E), West Bengal

Noted in the Broadsheet _____.

Accountant

S.O./A.A.O.

T. R. FORM NO. 42

[See T. R. 6.12]

Deposit Repayment Order and Bill Form

Name of the Office : _____
D.D.O. Code _____ Bill No. _____ Date __/__/____
Token No. _____ Date __/__/____ T.V. No. _____ Date __/__/____
Head of Account Code _____

Original Challan No. _____

Date of Deposit _____

Amount originally deposited Rs. _____

Under Head of Account _____

Name of Depositor	Amount deposited (Rs.)	Deduction (Rs.)	Net Payable (Rs.)

Rupees (in words) _____ only

Balance available (Rs.) _____

Passed for payment Rs. _____ Rupees (in words) _____
only as per approval of Judge, District Magistrate or other officer vide No. _____
dated __/__/____.

Received as on __/__/____ the sum of Rupees _____ being
the amount payable _____ on account of the deposit described above as per
list enclosed.

Please pay Rs. _____ Rupees (in words) _____
only as per beneficiary list enclosed

AND/OR

By-Transfer Credit Rs. _____ Rupees (in words) _____
only as below-

Sl. No.	Head of Account	Description	BT Type	Amount (Rs.)

Certified that the amount claimed in this bill was not drawn before.

Bill Clerk _____

Accountant _____

Signature & Designation of the D.D.O. _____

Station _____

Date _____ 20 _____

For use at the Treasury

Pay Rs. _____ (Rupees _____) only
as per list enclosed.

Examined and entered.

Accountant/J.A.O.

P.A.O. /T.O. /A.P.A.O. /A. T. O.

Station _____

Dated _____ 20 ____

For use in the Office of the A.G.(Audit), West Bengal

Admitted for Rs. _____.

Objected to Rs. _____ for reasons stated below.

Auditor

S.O./A.A.O./Audit Officer

T. R. FORM NO. 43

[See sub-rule (1) of T. R. 6.14]

Transfer Credit Bill Form

Name of the Office : _____

D.D.O. Code _____ Bill No. _____ Date __/__/__

Token No. _____ Date __/__/__ T.V. No. _____ Date __/__/__

Head of Account Code _____

Sanction No. & Date (Copy enclosed):					
Sanctioning Authority:					
Purpose:					
Sanctioned Amount (Rs.):			Period: From _____ To _____		
Operator Code	Operator Name	Scheme ID	Scheme Description	Name of the Grantee Authority	Amount (Rs.)

Please pay By-Transfer Credit Rs. _____ Rupees (in words) _____ only as below-

Sl. No.	Head of Account	Description	Amount (Rs.)

Bill Clerk _____ Accountant _____ Signature of the D.D.O with Designation _____

Station _____

Date _____ 20 ____

For use in the Treasury

Please pay By-Transfer Credit Rs. _____ Rupees (in words) _____
only as below-

Sl. No.	Head of Account	Description	BT Type	Amount (Rs.)

Examined and entered.

Accountant /J.A. O.

T. O./A. T. O./P.A. O./A.P.A. O.

For use in Accountant General (Audit), West Bengal's Office

Admitted for Rs. _____

Objected to Rs. _____

Reason of Objection _____

Auditor

S.O./A.A.O./Audit Officer

T. R. FORM NO.46

[See sub-rule (2) of T. R. 6.39]

**CERTIFICATE OF GENERAL PROVIDENT FUND DEDUCTIONS
IN RESPECT OF GROUP 'D' EMPLOYEES**

NAME OF THE OFFICE : _____		
D.D.O. Code : _____	Bill No.: _____	Date: ___/___/___
Token No.: _____	Date: ___/___/___	T.V. No.: _____ Date: ___/___/___
Pay Bill for the Month of _____, 20 _____		

Certified that an amount of Rs. _____ (Rupees _____ only) as per following break-up have been deducted as General Provident Fund Deductions in respect of Group 'D' employees claimed in this bill payable on 1st of _____ under the head of account _____ (Salary Head of Account).

Receipt Head of Account						
Name of the Employee	Employee ID No.	GPF A/C No.	Amount of monthly subscription (Rs.)	Amount of refund of withdrawals (Rs.)	Total Amount (Rs.)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total Rs.						

Bill Clerk _____ Accountant _____ Signature of D.D.O _____

Date _____ Designation _____

T. R. FORM NO. 47

[See sub-rule (1) of T. R. 6.39]

SCHEDULE OF GENERAL PROVIDENT FUND DEDUCTIONS

NAME OF THE OFFICE : _____	Bill No. _____	Date ____ / ____ / ____
D.D.O. Code _____	T.V. No. _____	Date ____ / ____ / ____
Token No. _____	Date ____ / ____ / ____	Date ____ / ____ / ____
Pay Bill for the Month of _____, 20 _____		
Salary Head of Account: _____		

Important Instructions:

- (1) This form should not be used for transactions of other Provident Funds for which Form No. T. R. 48 has been provided. The Account Numbers should be arranged in serial order.
- (2) In the remarks column, give reasons for discontinuance of subscriptions, such as "Proceeded on leave" "Transferred to _____ Office _____ Districts", "Quitted Service", "Died" or "Discontinued under Rule 7".
- (3) In the remarks columns write description against every new name, such as "_____ subscriber", "came on transfer from _____ Office, _____ District", "Resumed subscription".
- (4) Separate Schedule should be prepared in respect of persons whose Account Numbers are prefixed by different alphabetical abbreviation.
- (5) In case of Central Government employees on deputation from the office of the Accountant General of this State or any other State the Head of Account may be indicated as "8658 - Suspense Account - 00 - 101 - PAO Suspense - PAO (Audit), Kolkata".
- (6) In case of other Central Government Civil employees on deputation, the Head of Account may be indicated as "8658 - Suspense Account -00-101 - PAO Suspense - (Name of the concerned Ministry)".

- (7) In case of Railway employees on deputation, the Head of Account may be indicated as “8658 - Suspense Account - 00 - 102 - Suspense Account - Civil - (FA & CAO of the concerned Railway).”.
- (8) In case of other State Government employees or deputation, the Head of Account may be indicated as “8793 - Inter-State Suspense Account - 00 - 101 - (Name of the concerned State)”.
- (9) Arrange the Account Numbers in serial order. If interest is paid in advance mention it in the remarks column.

For Employees: Group-A, B & C									
Payable on: 1st day of _____									
Head of Account Code: _____									
Sl. No.	Employee ID No.	Name	G.P.F Account No.	Pay/ Leave Salary (Rs.)	Monthly Subscription (Rs.)	Arrear & Instalment No.	Recovery & Instalment No.	Total Realisation (Rs.)	Remarks
1	2	3	4	5	6	7	8	9	10

Total: Rupees (in words) _____ only

Bill Clerk _____

Accountant _____

Signature of D.D.O with Designation _____

Date _____

For use in the Office of the Principal Accountant General (A&E), West Bengal

Voucher _____ Date of encashment _____

- (1) Certified that the name, amounts of individual deductions and the total showing Column 8 have been checked with reference to the bill, as per M.S.O. (A&E).
- (2) Certified that the rates of pay as shown in Column 3 have been verified with the amounts actually drawn in the bill.

Dated initials of the Accountant

T. R. FORM NO. 48

[See sub-rule (1) of T. R. 6.39]

Schedule of* Provident Fund Deductions

Name of the Office: _____	D.D.O. Code _____
Bill No. ____/____/____ Date ____/____/____	Token No. ____/____/____ Date ____/____/____
Pay Bill for the Month of _____, 20____	Salary Head of Account: _____

1. This form should not be used for transactions of General Provident Fund for which Form T. R. 47 has been provided. The Account Numbers should be arranged in serial order.
2. In Column I quote Account Numbers unfaillingly. The guide letters e.g., Cy (for Contributory Provident Fund), should be invariably prefixed to Account Numbers.
3. In the remarks column, give reasons for discontinuance of subscriptions such as "Proceeded on leave", "Transferred to _____ Office _____ District". "Quitted Service", "Died" or "Discontinued under Rule 7".
4. In the remarks column write description against every new name such as "New Subscriber", "Came on transfer form _____ Office _____ District", "Resumed Subscription".
5. Separate schedules should be prepared in respect of persons whose accounts are prefixed by different alphabetical abbreviation.
6. Arrange the Account Numbers in Serial order. If interest is paid on advance mention it in the remarks column.

For Employees: _____

Payable on: 1st of _____

Head of Account Code: _____

Sl. No.	Employee ID	Name	P.F Account No.	Pay/ Leave Salary (Rs.)	Monthly Subscription (Rs.)	Arrear (Rs.)& Instalment No.	Recovery (Rs.)& Instalment No.	Total Realisation	Remarks
1	2	3	4	5	6	7	8	9	10

Total: Rupees (in words) _____ only

Bill Clerk _____ Accountant _____ Signature of D.D.O with Designation _____

Date _____

***Please fill in the Name of the Provident fund**

For use in the Office of the Principal Accountant General (A&E), West Bengal

Voucher No. _____ Date of encashment _____

- (1) Certified that the name, amounts of individual deductions and total shown in column 8 have been checked with reference to the bill, as per M.S.O.(A&E).
- (2) Certified that the rates of pay as shown in Column 3 have been verified with the amount actually drawn in the bill.

Dated initial of the Accountant.

T. R. FORM NO. 49

[See sub-rule (1) of T. R. 6.39]

Schedule of deductions on account of subscription to Post Office Life Insurance Fund

Name of the Office : _____
D.D.O. Code _____ Bill No. _____ Date ___/___/___
Token No. _____ Date ___/___/___ T.V. No. _____ Date ___/___/___
Pay Bill for the Month of _____, 20 _____
Salary Head of Account: _____

Head of Account _____						
Sl. No.	Employee ID No.	Name of the Employee	Policy No.	Rate of Premium	Amount Recovered	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total Rs.						

Rupees (in words) _____ only

Bill Clerk

Accountant

Signature of D.D.O. with Designation

Station _____

Dated _____ 20 ____

T. R. FORM NO. 50

[See sub rule (1) and (3) of T.R. 4.189, sub rule (2) of T.R. 4.190 and sub-rule (1) (a) of T. R. 6.41 and sub-rule (1) of T.R. 6.43]

Bill for withdrawal of (a) Commuted Value of Pension, (b) Provisional Gratuity, (c) Final Payment of Gratuity, (d) Death Gratuity, (e) Final Payment of General Provident Fund, (f) Refundable Advance from General Provident Fund, (g) Non-Refundable Advance* from General Provident Fund

Name of the Office: _____	D.D.O. Code _____
Bill No. _____ Date ____/____/____	Token No. _____ Date ____/____/____
_____	T.V.No. _____ Date ____/____/____

Name & Designation of the Employee with Basic Pay	Employee ID	Date of Superannuation/Death	General Provident Fund Account No.	Sanction ID	Sanction No. & Date	Designation of the Sanctioning Authority	Gross Amount (Rs.)	Net Amount (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Head of account from which the salary is drawn: _____

Certified that the amount claimed in this bill was not drawn before and the total of office copy agrees with fair copy of bill.

Pay Rs. _____ Rupees (in words) _____ only as per list enclosed
AND/OR

By-Transfer Credit Rs. _____ Rupees (in words) _____ only as below-

Sl. No.	Head of Account	Description	BT Type	Amount (Rs.)

Bill Clerk _____

Accountant _____

Signature & Designation of the D.D.O _____

Station _____

Dated _____ 20 _____

For use at the Treasury

Pay Rs. _____ Rupees (in words) _____ only as per list enclosed

OR

By-Transfer Credit Rs. _____ Rupees (in words) _____ only as below-

Sl. No.	Head of Account	Description	BT Type	Amount (Rs.)

Examined and entered.

Accountant/J.A.O _____

T.O./A.T.O./P.A.O./A.P.A.O. _____

For use in the Principal Accountant General (A&E), West Bengal

- (1) Certified that the name, amount of withdrawal have been checked with reference to the bill as per M.S.O.(A&E),.
- (2) Certified that the rate of pay as shown in column (1) has been verified with the amounts actually withdrawn in the bill.

Date _____

Accountant _____

S.O./A.A.O _____

T.R. FORM NO. 53

[See Sub-rule (1) of T.R. 6.48]

**Schedule of Recovery of Subscription under West Bengal State Government
Employees Group Insurance-cum-Savings Scheme, 1983**

Name of the Office : _____			
D.D.O. Code _____	Bill No. _____	Date ___/___/___	
Token No. _____	Date ___/___/___	T.V. No. _____	Date ___/___/___
Pay Bill for the Month of _____, 20 _____			
Salary Head of Account: _____			

Total No. of Employees under the Group		Contribution towards Insurance Fund (8011-00-107-001-19) Rs.	Contribution towards Savings Fund (8011-00-107-002-19) Rs.	Total Contribution Rs.	Remarks
Subscription to Insurance Fund only	Subscription to Insurance Fund and Savings Fund				
Total Rs.					

Head of Account Code (Insurance Fund) [8011-00-107-001-19] Rs. _____**Head of Account Code (Savings Fund) [8011-00-107-002-19] Rs.** _____

1. Certified that a sum of Rs. 8/- (Rupees Eight only) per month on account of contribution towards the Scheme has been deducted from the salary of each employee and that the total amount so deducted has been shown on the first page of the salary bill.
2. Certified that no deduction has been made from the salary of employees appointed on short-term vacancies, on ad-hoc basis or others excluded from the Scheme [by the exclusion clauses (a) to (h) of Para 3 of the scheme].

*Bill Clerk**Accountant**Signature of the Drawing & Disbursing Officer***For use at the Treasury**

Checked and entered.

*Bill Clerk**Accountant/J. A.O.**P. A. O./T. O./A.P.A. O./A. T. O*

T.R. FORM NO. 55

[See T.R. 6.49]

Schedule of Recovery of Subscription under West Bengal State Government Employees Group Insurance-cum-Savings Scheme, 1987

Name of the Office : _____ Bill No. _____ Date ____ / ____ / ____
 D.D.O. Code _____ Date ____ / ____ / ____ T.V. No. _____ Date ____ / ____ / ____
 Token No. _____ Date ____ / ____ / ____
 Pay Bill for the Month of _____, 20____
 Salary Head of Account: _____

Note: (In case the subscription remains arrears the fact should be shown in red ink in the remarks column).

Sl. No.	G.I.S.S Group	Total No. of Employees under the Group		Contribution towards the Insurance Fund (8011-00-107-005-19) Rs.	Contribution towards Savings Fund (8011-00-107-004-19) Rs.	Total Contributions Rs.	Remarks
		Subscription to Insurance Fund only	Subscribing to Insurance Fund and Savings Fund				
1	A						
2	B						
3	C						
4	D						
	Total Rs.						

Bill Clerk

Accountant

Signature of the Drawing & Disbursing Officer

- N.B.:
- (a) In case of Central Government employees on deputation from the office of the Accountant General of this State or any other State the Head of Account may be indicated as “8658 - Suspense Account - 00 - 101 - PAO Suspense - PAO (Audit), Kolkata”.
 - (b) In case of other Central Government Civil employees on deputation, the Head of Account may be indicated as “8658 - Suspense Account - 00 - 101 - PAO Suspense - (Name of the concerned Ministry)”
 - (c) In case of Railway employees on deputation, the Head of Account may be indicated as “8658 - Suspense Account - 00 - 102 — Suspense Account - Civil - (FA & CAO of the concerned Railway).
 - (d) In case of other State Government employees on deputation, the Head of Account may be indicated as “8793 - Inter-State Suspense Account - 00 - 101 - (Name of the concerned State)”.
-

For use in the Treasury

Checked and entered in the G.I.S.S. Register

Junior Accountant Accountant / J.A.O. Signature of the P.A.O. / A.P.A.O/ T.O. / A.T.O.

Date _____

T.R.FORM NO. 60

[See T.R. 6.48 and T.R. 6.49]

**Bill for withdrawal from West Bengal Government Employees' Group Insurance-cum-Savings Scheme,
1983 / 1987- For Savings Fund**

Name of the Office: _____		D.D.O. Code _____		Bill No. _____		Date ____/____/____		
Token No. _____		Date ____/____/____		Date ____/____/____		Date ____/____/____		
G.I.S.S under		1983		1987		Head of Account		
Sl. No.	Name of the Employee	Employee ID No.	Designation	Date of Cessation of Employment (resignation/ termination/ superannuation/ Death-in-service)	Sanction ID	Sanction Order No. & Date	Designation of the Sanctioning Authority	Amount payable from Savings Fund with Interest (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Please pay Rs. _____ (Rupees _____) only as per beneficiary list enclosed.

Bill Clerk _____

Accountant _____

Signature & Designation of D.D.O. _____

Station: _____

Date: _____ 20 _____

For use in the Treasury

Pay Rs. _____ (Rupees _____) only
Examined and entered.

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), WB

101

Admitted Rs. _____

Objected Rs. _____ for reasons stated below.

Auditor

SO/AAO/Audit Officer

T.R.FORM NO. 61

[See T.R. 6.48 and T.R. 6.49]

Bill for withdrawal from 'West Bengal Government Employees' Group Insurance-cum-Savings Scheme, 1983 / 1987

Name of the Office: _____		D.D.O Code: _____							
Designation of D.D.O: _____		Bill No: _____ Date: ___/___/___							
Token No.: ___/___/___		T.V No. ___/___/___							
G.I.S under 1983		Head of Account _____							
SI No.	Name of the Employee	Employee ID No.	Designation	1987	Date of Death-in-service	Sanction ID	Sanction Order No. & Date	Designation of the Sanctioning Authority	Amount payable Insurance Fund (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	

Pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed.

Bill Clerk _____ Accountant _____

Signature & Designation of D.D.O.

Station: _____

Date: _____ 20 _____

For use in the Treasury

Pay Rs. _____ Rupees (in words) _____) only
as per beneficiary list enclosed.

Examined and entered.

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), WB

103

Admitted Rs. _____
Objected Rs. _____ for reasons stated below.

Auditor

SO/AAO/Audit Officer

T.R. FORM NO. 68

[See T.R. 4.107]

Medical charges for Advance/Reimbursement Bill under W.B. Health Scheme 2008

Name of the Office: _____		
D.D.O Code: _____	Bill No: _____	Date: __/__/__
Token No.: _____	Date: __/__/__	T.V. No.: _____ Date: __/__/__
Head of Account: _____		
Name of the Govt. Employee / Pensioner		
Employee / Pensioner Identification No.		
Whether Employee (E) / Pensioner (P) / AIS Officer (A)		
WBHS, 2008 Identification No. of Employee / Pensioner		
WBHS, 2008 Identification No. of Beneficiary(s)		
Treatment Period: From (dd/mm/yyyy) To (dd/mm/yyyy):		
Disease Code:		
Hospital / Diagnostic Centre's Code	Indoor / Outdoor / Both	Amount (Rs.)
Details of Sanction		
Sanction ID:		
Designation of the Sanctioning Authority:		
Sanction Order No.:	Date (dd/mm/yyyy):	
Bill for: Advance/ Reimbursement		
FOR ADVANCE		
Estimated Cost of Medical Attendance & Treatment	Rs.	
Maximum amount admissible as advance	Rs.	
Amount sanctioned as advance	Rs.	

FOR REIMBURSEMENT

Gross Claim : Rs.	1. Certified that I have satisfied myself that the amount drawn previously, with the exception of these detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government employee therein named and then receipts taken in the office copies of the bill or in a separate acquittance roll. 2. <i>Details of Medical charges Refunded</i> Section of establishment and name of incumbent with designation _____ Period _____ Amount (Rs.)__
Less Advance, if any (T.V. No. _____ Date _/ _/_) : Rs.	
Less Deduction under Cashless Medical Treatment Scheme, 2014, if any. : Rs.	
Net Amount Payable : Rs.	
In case of Refund (Challan No. _____ Date _/ _/_) :Rs.	
Allotment Received :Rs	
Progressive expenditure including this bill :Rs	
Balance available :Rs	

Please pay Rs. _____ Rupees (in words) _____
 _____ only as per list enclosed.

Bill Clerk Accountant Signature of D.D.O with Designation
 Station _____
 Dated _____ 20 ____

For use at the Treasury

Examined and entered

Pay Rs. _____

Rupees (in words) _____ only as
per beneficiary list enclosed.

Accountant / J.A.O.

T.O. /A.T.O. / P.A.O. / A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____ Reasons for objections

Auditor

S.O/A.A.O./Audit Officer

T. R. FORM NO. 69

[See G.O. No. 4905 - F(Y) dated 17.09.2014]

**BILL OF E-PAYMENT FOR UNSUCCESSFUL TRANSACTION
(TO BE GENERATED IN TREASURY OFFICE)**

D.D.O.Code _____ Bill No. _____ Date __/__/__

Token No. _____ Date __/__/__ T. V. No. _____ Date __/__/__

Head of Account Code 8658-00-102-038-21-Payment

**Bill for drawing of Fund from Suspense Account for
Unsuccessful Transaction by P.A.O/ Treasury Officer**

Treasury Office Name: _____		
Date of Generation of Bill	Total No. of Failed Transaction	Amount (Rs.)
Total (in words) _____		only

Pay Rs. ____ Rupees (in words) _____ only
by e-Payment as per list enclosed in Annexure Z to 8658-00-102-038-21-Payment(Head of Account).

Bill Clerk Accountant Signature of PAO/APAO /T.O/ATO

Dated _____ 20 ____

Station _____

For use in the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____ for reasons stated below:-

Dated _____ 20 ____

Auditor S.O./A.A.O/Audit Officer

TR Form No.70

(See G.O No. 736 - F(Y) dated 10.02.2015)

[Works Bill (Advance bill, Part bill & Final bill) for Presenting in P.A.O/Treasury]

Office of the _____

D.D.O.Code _____ Bill No. _____ Date __/__/__

Token No. _____ Date __/__/__ T. V. No. _____ Date __/__/__

Head of Account Code _____ Bill for the month of _____ 20 ____

Name of Contractor _____
Name of work _____
Amount of the sanctioned estimate _____
Number and date of the order of Administrative Approval _____
Number and date of the order of Financial Sanction _____
No. and date of his previous Bill for this work _____
Number & Date of written order to commence work _____
Scheduled date of completion of work _____

Bill For	A. Mobilisation Advance Bill	B. Account of Work
-----------------	-------------------------------------	---------------------------

A. Mobilisation Advance Bill

Sanction Order No. & Date.	Designation of the Sanctioning Authority	Sanctioned Amount (Rs.)	Purpose (with description where necessary) and quotation of authority for drawing advance.	Claimed Amount(Rs)
Total Rs.				

Total Rupees (in words) _____ only

Certified that-

- Amount has been drawn as per sanctioned order of _____ vide Order No. _____ dated _____.
- Total Advance amount will be adjusted by the above mentioned work in _____ instalments in the next _____ bills.

B. Account of Work

	Rs.	Rs.	Progress % age
1. Approximate value of work done up to date along with percentage of physical progress. Less: Cost of Materials received from Resource Division			
2. "up-to-date" intermediate payments due for works done			
3. Deduct payments already made for this work as per:			
i) Mobilisation Advance TV No ___ Dated to be deducted (in ___th instalment,			
ii) TV NoDated.....			
iii) TV NoDated.....			
iv) TV NoDated.....			
v) TV NoDated.....			
4. Intermediate payment now to be made (items 2-3) in the manner detailed below:			

Explanation:

... ..

- A. To Sl. No. 2: It shall be equal to the Progressive amount paid up to the last bill including the amount to be paid in this bill
- B. To Sl. No. 3: It shall be shown in details the TV No. & Date, amount of the bills drawn for this work only.
- C. To Sl. No.4: This is the Gross payment to be released under this bill.
- D. The items for transfer credit shall be shown at reverse and net amount shall be endorsed as per beneficiary list.

Certified that-

- ___% of the total work has been completed as on (mention date of inspection) as per project milestone/as per agreement.
- Rs. _____ (_____ % of total cost of work) is hereby sanctioned for the completed work as per payment schedule approved vide order no. _____ (mention order no. and date of the parent department)
- Provisions of WBFR Part-I Rule 47 as amended have been observed properly.
- The detailed measurements of the authorized additions mentioned above marked on _____ and are recorded at page No. ___ of Measurement Book No. _____ & Log Book and other documents. I am satisfied that they are correct.

Allotment Received Rs. _____
 Progressive Expenditure including this Bill Rs. _____
 Balance Available Rs. _____

Pay Rs. _____ Rupees (in words) _____
 only as per beneficiary list enclosed and by transfer Credit of Rs. _____
 Rupees (in words) _____ only as below-.

S No.	Head of Account	Description	Amount (Rs.)
1			
2			
	Total Rs.		

Bill Clerk Accountant Signature and Designation of D.D.O

Date _____ 20 __

Station _____

For use in the Treasury

Pay Rs. _____ Rupees (in words) _____ only
 as per beneficiary list enclosed.

AND/OR

By transfer Credit of Rs. _____ Rupees (in words) _____ only
 as below:

Sl. No.	Head of Account	Description	Amount (Rs.)
1			
2			
	Total Rs.		

Examined and Entered.

Accountant/ J.A.O.

P.A.O./A.P.A.O./T.O/A.T.O

For use in the Office of the Accountant General (Audit). West Bengal

Admitted Rs. _____

Objected Rs. _____ for reasons stated below:

Dated _____ 20 ____

Auditor

S.O./A.A.O./Audit Officer

Note: The Drawing & Disbursing Officer will be responsible for any excess of expenditure over allotment of fund unless otherwise authorised by the Government and the amount will be recovered from his pay, allowance etc.

T.R. FORM NO. 71(A)

[See G.O No. 1069 - F(Y) dated 03.02.2012]

NEW PENSION SCHEME (NPS) TO ALL INDIA SERVICE OFFICERS (WEST BENGAL CADRE)

SCHEDULE OF RECOVERY FROM THE PAY BILL OF IAS/IPS/IFS OFFICERS FOR THE MONTH OF _____, 20____

TOWARDS AIS OFFICERS' SUBSCRIPTION UNDER NPS TIER-I

D.D.O Code : _____
 Name & Designation of D.D.O : _____
 Registration No. : _____
 Name of the P.A.O/ Treasury : _____
 Registration No. : _____

Receipt Head of Account: 8342-00-1117-002-07

Sl. No.	PRAN No.	Name of the Officer	Employee ID	Designation	Basic Pay (Rs.)	Grade Pay (Rs.)	Dearness Pay (Rs.)	Dearness Allowance (Rs.)	Total (Rs.) (6+7+8+9)	Amount of AIS Officers' Contribution			Remarks
										Current Amount [10% of 10] (Rs.)	Backlog / Arrear (Rs.)	Total Amount (Rs.) (11+12)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Rupees (in figures) _____													
Rupees (in words) _____ only.													

Station _____
 Date _____ 20____

Signature of the D.D.O with Designation

Certified that the Basic Pay, Grade Pay, Dearness Pay and Dearness Allowance entitled at column 6 to 9 respectively of the schedule have been verified with the entries in the respective Pay Bill and found correct. Rs. _____ have been deducted from the salary bill of the D.D.O for the AIS Officers' Contribution for the month of _____ and transfer credited to the head of account "8342-00-117-002-07" vide Challan No. _____ dated _____ against Voucher No. _____.

Signature of P.A.O/ T.O with date

Certified that the Basic Pay, Grade Pay, Dearness Pay and Dearness Allowance entitled at column 6 to 9 respectively of the schedule have been verified with the entries in the respective Pay Bill and found correct. Rs. _____ have been deducted from the salary bill of the subscriber on _____ and remitted in P.A.O/Treasury under the head of account "8342-00-117-002-07".

Signature of the D.D.O with Designation

To
The State Nodal Officer & Director of Treasuries and accounts, West Bengal,
NPS Cell, 4, Lyons Range, Kolkata-700001.

T.R. FORM NO. 71(B)

[See G.O No. 1069 - F(Y) dated 03.02.2012]

NEW PENSION SCHEME (NPS) TO ALL NDIA SERVICE OFFICERS (WEST BENGAL CADRE)
SCHEDULE OF GOVERNMENT CONTRIBUTION UNDER NPS TIER-I FOR IAS/IPS/IFS OFFICERS
FOR THE MONTH OF _____, 20____

D.D.O Code : _____
Name & Designation of D.D.O : _____
Registration No. : _____
Name of the P.A.O/ Treasury : _____
Registration No. : _____

Receipt Head of Account: 8342-00-117-001-07											
Sl. No.	PRAN No.	Name of the Officer	Employee ID	Designation	Basic Pay (Rs.)	Grade Pay (Rs.)	Dearness Pay (Rs.)	Dearness Allowance (Rs.)	Total (Rs.) (6+7+8+9)	Government Contribution [Regular] (10% of 10) (Rs.)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Rupees (in figures) _____											
Rupees (in words) _____											

Station _____

Date _____ 20____

Signature of the D.D.O with Designation

Certified that the Basic Pay, Grade Pay, Dearness Pay and Dearness Allowance entitled at column 6 to 9 respectively of the schedule have been verified with the entries in the respective Pay Bill and found correct. Rs. _____ have been deducted as Govt. Contribution by the D.D.O for the month of _____ and transfer credited to the head of account “8342-00-117-001-07” vide Challan No. _____ dated _____ against Voucher No. _____.

Signature of P.A.O/ T.O with date

Certified that the Basic Pay, Grade Pay, Dearness Pay and Dearness Allowance entitled at column 6 to 9 respectively of the schedule have been verified with the entries in the respective Pay Bill and found correct. Rs. _____ have been deposited as Govt. Contribution for the month of _____, 20 _____ and remitted in P.A.O/Treasury under the head of account “8342-00-117-001-07”.

Signature of the D.D.O with Designation

To

The State Nodal Officer & Director of Treasuries and accounts, West Bengal,
NPS Cell, 4, Lyons Range, Kolkata-700001.

**Government of West Bengal
Finance Department
Nabanna**

No.4507-F(Y)

Dated, 9th June, 2015.

MEMORANDUM

It has been stipulated in F.D. Memo No. 3391 -F(Y) dated 28th April 2015 that withdrawal of fund from deposit account under Head “8443-00-108-003-23-payments” will be done from Treasury/PAO by submission of bill in T.R. Form No.26. Use of T.R. Form No. 26 for the purpose of drawal from a public account head has been re-examined, since it is meant for drawal of fund under budget head related to contingencies.

On the other hand, T.R. Form No. 70B has been introduced for the purpose of drawal of fund related to works expenditure under public account head, consequent upon discontinuance of LOC system with effect from 1st April 2015. Since “8443-00-108-003-23 payments” is a public account head, T.R. Form No. 70B is the suitable form of bill for drawal of fund from Treasury/PAO instead of T.R. Form No. 26. Accordingly, Resource Divisions will use TR form no. 70B for drawal of fund from treasury/PAO out of the Deposit account balance.

This order is issued in partial modification of F.D. Memo No. 3391 - F(Y) dated 28th April 2015, Para-1, Clause-iv. All other provisions of FD Memo No. 3391-F(Y) dated 28th April 2015 will remain unchanged.

Sd/-
(H.K.Dwivedi)
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

NO.4879-F(Y)

Dated. 24th June, 2015.

**MEMORANDUM
Sub: Implementation of e-Billing module of IFMS**

Integrated Financial Management System (IFMS) has been introduced by the State Government in phases beginning with e-Bantan since 1.4.14. E-Pradan module under IFMS has been rolled out in phases and payment through e-pradan has been made mandatory w.e.f 01.04.2015. System compatible TR forms have been developed and issued vide FD memo. No. 965-F(Y) dated 18.2.2015. Some of these forms have already been uploaded in the IFMS system.

Now, e-Billing module of IFMS is ready for use by DDOs for a limited number of bills. The modalities of e-billing are as follows-

1. TR forms for drawal of bills are available in the IFMS portal;
2. Presently **11 Nos. TR FORMS [TR-24, TR-26, TR-27, TR-28, TR-31, TR-33, TR-36, TR-36A, TR-50, TR-60 & TR-61] have been developed and loaded in the IFMS system (e-Billing);**
3. DDOs using DSC can prepare the bills by just filling up the relevant fields in the TR bill forms and submit them electronically to Pay & Accounts Office / Treasury through e-Billing module.
4. One copy of the bill to be printed out, signed and submitted to the Pay & Accounts Office / Treasury by the DDO with beneficiary details and other necessary documents following the manual procedure of submission.
5. All the schedules and challans will be generated automatically by the system without any further manual intervention.

For the time being preparation and submission of the bills in the system-uploaded TR forms is made optional. However, considering its benefit from the point of view of accuracy and less effort required for preparation of the bills, it is expected that the DDO's will prefer preparation of the bills in electronic format for the claims to be submitted in the TR forms mentioned above and acquaint themselves with the e-Billing. Remaining TR Forms shall also be available in e-Billing Module shortly.

Pay & Accounts Offices and Treasuries will have helpdesks to initially help the DDOs to prepare & submit 2-3 bills through e-Billing.

Sd/-

(H. K. Dwivedi)

Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 6229-F(Y)

Date : 18th August.2015

NOTIFICATION

E-billing committee constituted by the state Government to examine and review the existing TR forms to make them amenable to digitization in order to facilitate their incorporation in e-pradan and e-billing modules of IFMS has recommended some changes in some of the forms and introduction of some new forms. The Government has decided to accept the recommendation.

Therefore, in exercise of the power conferred by clause (2) of Article 283 of Constitution of India, the Governor is pleased to replace the existing TR forms as mentioned under column B in the table below with the new TR forms mentioned under column C of the table for drawal of fund related to the expenditure mentioned under column D of the table. Form nos. 24, 50 and 12A are modified versions of the forms which were notified for e-pradan and e-billing modules of IFMS, vide notification no. 965-F(Y) dt.18.2.15 and have already been incorporated in the e-billing module of IFMS. Form 68B was last notified vide no. 2400-F(Y) dt.17.3.15. In most of the cases the format has been changed without changing TR form no. New forms have been given new TR form no. All these revised and new forms are given in the Annexure of this order.

NON-EMPLOYEE BILL FORMS				
Sl. No.	T.R Form No. under WBTR, 2005	T.R Form No. as per e-Billing	Description	Remarks
A	B	C	D	E
EMPLOYEE BILL FORMS				
1	24	24	Medical charges Reimbursement Bill	Form modified

1	50	50	Bill for withdrawal of (a) Commuted Value of Pension, (b) Provisional Pension and/or Provisional Gratuity, (c) Final Payment of Gratuity, (d) Death Gratuity, (e) Final Payment of General Provident Fund, (f) Refundable Advance from General Provident Fund, (g) Non-Refundable Advance* from General Provident Fund, (h) Cash Equivalent to Leave Salary.	Form modified
2	68 B	68B	Medical charges under Medical Cashless Scheme	Form modified
SCHEDULES RELATED TO DIFFERENT BILL FORMS				
1	-	7A	Challan for transfer credit	new
2	12A	12A	Schedule of Sales Tax deducted at source from claim of Beneficiary	Form modified

This order issues in continuation of FD notification no. 965-F(Y) dt.18.2.15 and no. 2400-F(Y)'dt.17.3.15.

By order of the Governor

Sd/-
(H. K. Dwivedi)
Principal Secretary to the
Government of West Bengal

T. R. FORM NO. 7 (A)
 [See G.O. No.6229-F(Y) dated.18.8.15]
 By-Transfer Challan Form
Challan for PF/ LF/ PL/ By-Transfer Credit

Name of the Treasury/ PAO : _____

Treasury Code:

--	--	--

D.D.O. Designation: _____

D.D.O. Code:

--	--	--	--	--	--	--	--	--

Reference ID.:

--	--	--	--	--	--	--	--	--	--	--	--	--

Bill No. & Date:	Gross Amount (Rs.):	Net Amount (Rs.):
Total PF/ LF/ PL Amount in this Bill: Rs.	By-Transfer Credit Amount in this Bill: Rs	

Head of Account Debited:

--	--	--	--	--	--	--	--	--	--	--	--	--

By-Transfer Credit Rs. _____ Rupees (in words) _____ only as below:-

Head of Account Credited	Description	Amount (Rs.)

AND/OR

PF/LF/PL-Transfer Credit Rs. _____ Rupees (in words) _____ only as below:-

Head of Account Credited	Description		Amount (Rs.)
Operator Code	Operator Name	Scheme ID	Scheme Description

Bill Clerk _____ Accountant _____ Drawing & Disbursing Officer _____

Station _____

Date _____ 20_____

For use at the Treasury

Accepted and amount transferred vide:

Token No. _____	Date: __/__/____
T.V. No.: _____	Date: __/__/____
Challan No. _____	Date: __/__/____

Accountant /J.A.O.

T.O./ A.T.O./ P.A.OI' / A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____

Reasons for objections _____

Auditor

S.O/A.A.O./Audit Officer

T. R. Form No. 68(B)

(See G. O No. 2400-F(Y) Dt. 17/03/2015)

Medical charges Reimbursement Bill to Health Care Organisation (HCOs) for providing cashless medical treatment to beneficiaries under W. B. Health For All Employees and Pensioners Cashless Medical Treatment Scheme, 2014

Name of the Office : _____	Bill No. _____	Date ____/____/____
D.D.O. Code _____	Date ____/____/____	Date ____/____/____
Token No. _____	T. V. No. _____	
Head of Account: _____		

Bill Details									
Sl No.	Sanction ID	Sanction No. & Date	Designation of the Sanctioning Authority	HCO Code	HCO Name with Address	No. of Beneficiaries attached with this Sanction ID	Gross Amount (Rs.)	Deduction (Rs.)	Net Amount (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total Rs.									

Allotment Received: Rs. _____ Progressive expenditure Including this bill : Rs. _____ Balance available: Rs. _____	1. Certified that Essentiality certificates, Bills & Receipts have been examined with reference to the claim submitted and found admissible 2. Certified that no claim for the period mentioned in this bill has been preferred earlier. 3. Office copy agrees with the fair copy
--	---

Passed for payment of Rs. _____ Rupees (in words) _____ only.

Please pay Rs. _____ Rupees (in words) _____ only as per beneficiary list

AND/OR

By Transfer Credit Rs. _____ Rupees (in words) _____ only as below.

Sl No.	Head of Account	Description	BT Type	Amount (Rs.)

Bill Clerk _____

Accountant _____

Signature of D.D.O with Designation _____

Station _____

Date _____

For use at the Treasury

Examined and entered _____

Please pay Rs. _____ Rupees (in words) _____ only as per beneficiary list

123

AND

By Transfer Credit Rs. _____ Rupees (in words) _____ only as below.

Sl No.	Head of Account	Description	BT Type	Amount (Rs.)

Account/J.A.O. _____

T.O. / A.T.O. / P.A.O. / A.P.A.O. _____

For use in the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____ Reasons for objections _____

Auditor _____

S.O/A.A.O./Audit Officer _____

T. R. FORM NO. 50

[Sec WBSR Part-1 Rule 168, sub rule (1) and (3) of T. R. 4.189, sub rule (2) of T. R. 4.190 and sub-rule (1) (a) of T. R. 6.41 and sub-rule (1) of T. R. 6.43]

Bill for withdrawal of (a) Cash Equivalent to Leave Salary, (b) Commuted Value of Pension, (c) Provisional Gratuity, (d) Final Payment of Gratuity, (e) Death Gratuity. (f) final Payment of General Provident Fund. (g) Refundable Advance from General Provident fund, (h) Non-Refundable Advance (including up to 90%) from General Provident Fund

Name of the Office :	_____ D.D.O. Code _____		
Bill No. _____	Date ___/___/___	Token No. _____	Date ___/___/___
		T.V. No. _____	Date ___/___/___

Claim for:	Head of Account:						Net Amount (Rs.)	
	Name & Designation of the Employee with Basic Pay	Employee ID	Date of Superannuation / Death	General Provident Fund Account No.	Sanction ID	Sanction No. & Date		Designation of the Sanctioning Authority
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Head of account from which the salary is drawn: _____

Certified that the amount claimed in this bill was not drawn before and the total of office copy agrees with fair copy of bill.

Pay Rs. _____ Rupees (in words) _____ only as per beneficiary list

AND/OR

By Transfer Credit Rs. _____ Rupees (in words) _____ only as below.

SI No.	Head of Account	Description	BT Type	Amount (Rs.)

Bill Clerk

Accountant

Signature & Designation of the D.D.O

Station _____

Date _____

For use at the Treasury

Pay Rs. _____ Rupees (in words) _____ only as per beneficiary list

AND/OR

By Transfer Credit Rs. _____ Rupees (in words) _____ only as below.

SI No.	Head of Account	Description	BT Type	Amount (Rs.)

Examined and entered

Account/J.A.O.

T.O. / A.T.O. / P.A.O. / A.P.A.O.

For use in the Principal Accountant General (A&E), West Bengal

- (1) Certified that the name, amount of withdrawal have been checked with reference to the bill us per M.S.O. (A&E).
- (2) Certified that the rate of pay as shown in column (1) has been verified with the amounts actually withdrawn in the bill

Accountant

S.O/A.A.O.

Date

T. R. Form No. 24

[See T.R. 4.107]

Medical Charges Reimbursement Bill

Name of the Office :	_____		
D.D.O. Code _____	Bill No. _____	Date ___/___/___	
Token No. _____	Date ___/___/___	T.V. No. _____	Date ___/___/___

Sanction ID:	_____		
Designation of the Sanctioning Authority:	_____		
Sanction Order No.:	Date(dd/mm/yyyy)	Sanction Amount: Rs.	
Head of account:	_____		

Details of Claim						
Sl No.	Employee Id No.	Name of the Employee Designation	Gross Claim (Rs.)	Recovery of Advance* (Rs.)	Net Claim (Rs.)	Remarks
1	2	3	4	5	6	7
Total Rs.						

*Details of Recovery of Advance
Advance amounting to Rs. _____ drawn vide T.V. No. _____ Date ___/___/___
Token No. _____ Date ___/___/___ Bill No. _____ Date ___/___/___
against D.D.O. Code _____

Allotment Received Rs. _____ Progressive expenditure Including this bill Rs. _____ Balance available Rs. _____	1. Certified that I have satisfied myself that the amount drawn previously, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill), have been disbursed to the Government employee therein named and their receipts taken in the office copies of the bill or in a separate acquaintance roll. 2. <i>Details of Medical charges Refunded</i> Section of establishment and name of incumbent with designation _____ Period _____ Amount (Rs.) _____ 3. Certified that Essentiality certificates, Receipts etc. are appended.
--	---

Passed for payment of Rs. _____ Rupees (in words) _____ only
as per beneficiary list.

Bill Clerk

Accountant

Signature of D.D.O with Designation

Station _____

Date _____

For use at the Treasury

Examined and entered

Please pay Rs. _____ Rupees (in words) _____ only
as per beneficiary list.

Account/J.A.O.

P.A.O. / A.P.A.O. / T.O. / A.T.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____

Reasons for objections _____

Auditor

S.O/A.A.O./Audit Officer

T.R. FORM NO. 12A

[See Sec. 40 AND 40A of WB VAT Act, 2003]

SCHEDULE OF SALES TAX DEDUCTED AT SOURCE/ TAX COLLECTED AT SOURCE FROM CLAIM OF BENEFICIARY

FOR THE MONTH OF: _____
ENROLMENT NO. (STDS/TCS): _____

D.D.O. Code _____	Bill No. _____	Date ___/___/___
Token No. _____	Date ___/___/___	T.V. No. _____
	Date ___/___/___	Date ___/___/___

Head of Account Code: 0040-00-111-001-35-STDS/TCS											
Sl. No.	TIN	Details of Beneficiary			% of Deduction	Bill No. of Beneficiary	Bill Date	Gross Claim (Rs.)	Amount Deducted (Rs.)	Remarks	
		Name	Address	PAN							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Total Deduction Rs. (in words)								Total Rs.			only

BILL CLERK / ACCOUNTANT

SIGNATURE OF D.D.O.

Government of West Bengal
Finance Department
Audit Branch

No.6295-F(Y)

Dated, 20th August, 2015.

MEMORANDUM

Sub: Inclusion of some more TR forms under e-Billing module of IFMS and its mandatory submission.

In continuation of FD memo no. 4879-F(Y) dt.24.6.2015, the undersigned is directed to include the following TR forms in the e-billing module of IFMS. The digital format of the TR forms were notified vide FD notification no. 965-F(Y) dt.18.2.2015 and no. 6229-F(Y) dt.18.8.2015.

The modalities of e-billing are as follows:

1. The TR forms for drawal of bills are available in the IFMS portal;
2. Presently further 12 Nos. TR FORMS [TR-34, TR-35, TR-37, TR-42, JR-43, TR-68, TR-68B, TR-69, TR-7A, TR-10, TR-12 & TR-12A] have been developed and loaded in the IFMS system (e-Billing) in addition to the forms notified vide memo. no. 4879-F(Y) dt.24.6.2015;
3. **TR form nos. 7A,10,12 and 12A are schedules to be attached with the bills;**
4. DDOs using DSC can prepare the bills by just filling up the relevant fields in the TR bill forms and submit them electronically to Pay & Accounts Office / Treasury through e-Billing module.
5. One copy of the bill to be printed out, signed and submitted to the Pay & Accounts Office / Treasury by the DDO with beneficiary details and other necessary documents following the manual procedure of submission.
6. All the schedules and challans will be generated automatically by the system without any further manual intervention.

For the time being preparation and submission of the bills in the system-uploaded TR forms is made optional. However, considering its benefit from the point of view of accuracy and less effort required for preparation of the bills, it is expected that the DDO's will prefer preparation of the bills in electronic format for the claims to be submitted in the TR forms mentioned above and acquaint themselves with the e-Billing. Remaining TR Forms shall also be available in e-Billing Module shortly.

Pay & Accounts Offices and Treasuries will have helpdesks to initially help the DDOs to prepare & submit 2-3 bills through e-Billing.

Submission of Bills in digitised formats of **TR FORMS Nos. TR-7A, TR-10, TR-12, TR-12A, TR-24, TR-26, TR-27, TR-28, TR-31, TR-33, TR-34, TR-35, TR-36, TR-36A, TR-37, TR-42, TR-43, TR-50, TR-60 & TR-61, TR-68, TR-68B, & TR-69**, through e-billing module shall be mandatory w.e.f. 15th September 2015.

Sd/-
(H. K. Dwivedi)
Principal Secretary, to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 6561-F(Y)

Dated, 2nd September, 2015

NOTIFICATION

In exercise of the power conferred by clause (2) of Article 283 of Constitution of India, the Governor is pleased to replace the existing TR form as mentioned under column B in the table below with the new TR form mentioned under column C of the table for drawal of fund related to the expenditure mentioned under col D of the table. The format has been changed without changing TR form no. The bill form was introduced vide FD memo. no. 3292-F(Y) dt.24.4.15. The modified TR form is given in the Annexure of this order.

NON-EMPLOYEE BILL FORMS				
Sl. No.	T.R. Form No. under WBTR, 2005	T.R Form No. as per e-Billing	Description	Remarks
A	B	C	D	E
1	70B	70B	Bill form for deposit works	Form modified

By order of the Governor,

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

T. R. FORM NO. 70(B)

[See _____]

(Applicable for Works & Forest only)

Bill Form For Deposit Works

Name of the Office _____	
D.D.O. Code _____	Bill No. _____ Date __/__/__
Token No. _____	Date __/__/__ T.V. No. _____ Date __/__/__
Head of Account Code _____	

Name of Contractor/ Supplier/Works Consultant _____

Name of work _____

Approved value of the work _____

Name of the Depositor Organization:

Deposited Under Head of Account _____

Opening Balance Available against the deposit account maintained in the Treasury/ PAO(Rs.)	Amount of this Bill Excluding departmental charge, if any (Rs.)	Departmental Charge, if any (Rs.)	Total (including departmental charge) (Rs.)	Balance available after this Bill (Rs.)
(1)	(2)	(3)	(4)=(2) + (3)	(5) = (1)-(4)

Bill for	A. Mobilisation Advance BHL//Other Advance Bill	B. Account of Work	C. Account of purchase of material (Resource Div)
-----------------	--	---------------------------	--

A. Mobilisation Advance Bill//Other advance Bill

Sanction Order No. & Date.	Designation of the Sanctioning Authority	Sanctioned Amount (Rs.)	Purpose (with description where necessary) and quotation of authority for drawing advance.	Claimed Amount(Rs.)

Total Rupees (in words) _____ only

Certified that-

- Total Advance amount will be adjusted by the above mentioned work as per agreement

B. Account of Work

Particulars	Rs.	Rs.
1. Total value of work done up to date		
2. Value of work settled for this work up to last R.A. Bill No. _____ Date __/__/__ vide T.V No. _____ Date __/__/__		
3. Amount due in this Bill (1-2)		
4. The amount already charged to this work since previous R.A. Bill No _____ Date __/__/__ vide T.V. No. _____ Date __/__/__ now adjusted:- a) Mobilisation Advance/Other Advance adjusted in this bill drawn against T.V. No. _____ dt. _____ (Balance Mob adv remaining adjusted _____) b) Cost of material issued since last R.A Bill against Indent No. _____ dt. _____ c) Payment withheld (if any)/excess payment adjusted		
5. Intermediate/ final Payment to be made in this bill (3-4)		
6. Administrative cost/ agency charge		
7. Gross amount of the bill (5-6-6)		

Explanation:

- A. Sl. No. 2: It shall be equal to the total value of work settled excluding the payment withheld up to the last RA bill
- B. Sl. No. 4: It shall be shown in details the TV No. & Date against which the mobilisation adv. was drawn and the balance remaining after adjustment of mobilisation advance in this bill.

C. Account of purchase of material/Contingency charges

i) Amount of Material Purchased as per order no	
1)-----dated __/__/__	Rs.....
2)-----dated __/__/__	Rs.....
ii) Labour charge/other contingency expenditure	Rs.....
Total	

Certified that-

- _____% of the total work has been completed as on. _____(mention date of inspection) as per project milestone/as per agreement.
- Rs. _____ (_____% of total cost of work) is hereby sanctioned for the completed work in this bill.
- Provisions of WBFR Part-I Rule 47 as amended have been observed properly.

- The value of works as claimed in this bill has been executed satisfactorily as per contract and recorded in the measurement book as certified by concerned Assistant Engineer entrusted with the work.
- The expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided and the parties entered in this bill are entitled to receive them.
- Contingency charges as claimed are admissible as per para 1 of G.O. No. 2705-F(Y) dt. 31.03.2015 and within 3 % of the BOQ.
- Certified that the materials purchased have been entered in the stores register.
- The amount claimed has not been drawn before.

Please pay Rs. _____ Rupees (in words). _____ only as per beneficiary list enclosed.

AND/OR

By-Transfer Credit Rs. _____ Rupees (in words) _____ only as below.

Sl No.	Head of Account	Description	BT Type	Amount (Rs.)

Bill Clerk

Divisional Accountant /Divisional Accounts Officer

Signature & Designation
of the D.D.O.

Station _____

Date _____ 20 _____

For use at the Treasury

Pay Rs. _____ (Rupees _____) only as per list enclosed.

Examined and entered.

The refund amount of Rs. _____ has been recorded in the Receipts Register and Refund Repayment Register maintained at P.A.O./Treasury.

Accountant/J.A.O.

P.A.O. /T.O. /A.P.A.O. /A. T. O.

Station _____

Dated _____ 20 _____

For use in the Office of the A.G.(Audit), West Bengal

Admitted for Rs. _____

Objected to Rs. _____ for reasons stated below.

Auditor

S.O./A.A.O./Audit Officer

Government of West Bengal
Finance Department
Audit Branch

No. 470-F(Y)

Dated-25/01/2017

MEMORANDUM

**Sub: Mandatory use of the e-Billing module of IFMS for drawal of bill in TR
Form No.-70C**

Finance Department vide Memo No.6295-F(Y) dated-20.08.2015 had made the drawal of bills in the TR Forms mentioned therein mandatorily through e-Billing module of IFMS in digitized format. In the meantime TR Form No.-70C has also been developed and loaded in the IFMS System (e-Billing) for drawal of Security Deposits and Miscellaneous Deposits of the Works and Forest Division. But considering the preparedness of the DDOs and to become well acquainted the drawal of TR Form No.70C through e-Billing was optional.

Now considering all aspects Governor is pleased to direct that all bills pertaining to TR Form No.70C must be drawn and submitted in digitized format through e-Billing module of IFMS w.e.f. 01.02.2017.

Necessary amendment in the West Bengal Treasury Rule shall be made in due course.

Sd/-
(P.A.Siddiqui)
Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 1512-F(Y)

Dated-15.03.2017

MEMORANDUM

**Sub: Mandatory use of the e-Billing module of IFMS for drawal of bill in T.R.
Form No.70 & 70B**

Finance Department vide G.O. No.6295-F(Y) dated-20.08.2015 and No. 470-F(Y) dated-25.01.2017 had made the drawal of bills in the T.R. Forms mentioned therein mandatorily through e-Billing module of IFMS in digitized format. In the meantime TR Form No.70 & 70B has also been developed and loaded in the IFMS System (e-Billing) for drawal of Bills for Works / Forest Expenditure (Advance, Part and Final Bill] and Deposits works of the Works/Forest Division respectively. But considering the preparedness of the DDOs and to become well acquainted, the drawal of TR Form No.70 & 70B through e-Billing in digitized format was non-mandatory till date.

Now considering all the aspects and to reap the benefits of digitized bill format, the Governor is pleased to direct that all bills pertaining to TR Form No.70 & 70B must be drawn and submitted in digitized format through e-Billing module of IFMS w.e.f. 01.04.2017.

Necessary amendment in the West Bengal Treasury Rule shall be made in due course.

Sd/-
(H.K.Dwivedi)
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No.3595-F(Y)

Dated 05th June, 2018

NOTIFICATION

**Sub: Mandatory use of e-Billing Module of IFMS for drawal of various claims
in TR Form No. 21**

Finance Department, Government of West Bengal vide Notification No.965-F(Y) dated 18.02.2015 had introduced the modified bill forms as per WBTR-2005 for preparation of claims by the DDOs through e-Billing Module of IFMS and submission of the same at the Treasuries in digitized format. Almost all the TR Forms have already been made mandatory for preparation and submission through e-Billing Module. In the meantime, TR Form No. 21 has already been developed and made available in IFMS (e-Billing) for drawal of bills relating to Travelling Allowances for Tours, Transfers and Leave Travel Concessions (LTC). However, the drawal of bills in TR Form No. 21 through e-Billing in digitized format was not mandatory till date.

2. It has been reported by DDOs and Treasuries that there are questions about the appropriate TR Form to be used for drawal of claims related to Composite Transfer Grant, Travel Concession, Home Travel Concession and T.A Bill for the police personnel for the purpose of election duty (Both Advance and Adjustment). The matter of providing an appropriate Bill Form for the purpose of drawal of said claims was under active consideration of the Government since sometime past.

3. Now considering all these aspects, the Governor is pleased to introduce the revised format of TR Form No. 21 annexed herein and to direct that:

1. Henceforth, all Advances and Adjustment of such Advances relating to Travelling Allowances for Tour, Transfer, Leave Travel Concession (LTC), Home Travel Concession (HTC), Travel Concession (TC) and Composite Transfer Grant shall be drawn mandatorily in TR Form No. 21 through e-Billing Module of IFMS w.e.f. 01.07.2018.
2. Amount of claim relating to LTC, HTC, TC and Composite Transfer Grant shall be booked in the Sub-Detailed Head "07-Other Allowances" under Detailed Head "01-Salaries" of the employee concerned in which his/her is Pay is drawn.

3. Bills relating to Advance of Travelling Allowances to the Police Personnel deployed in election duty and adjustment thereof shall be drawn in TR Form No. 21 only.
4. Necessary amendments in the West Bengal Treasury Rules shall be made in due course.

Sd/-
(H.K. Dwivedi)
Additional Chief Secretary
to the Government of West Bengal

Annexure: Revised format of TR Form No. 21

Annexure-I
T.R. FORM NO.21

[See sub-rule (2) of T.R. 4.104]

**Travelling Allowance Bill for Transfer/Leave Travel Concession/Travel Concession/
Home Travel Concession/Tour/Composite Transfer Grant**

Name of the Office _____
 D.D.O. Code _____ Bill No. _____ Date ___/___/___
 Token No. _____ Date ___/___/___ T.V. No. _____ Date ___/___/___
 Head of Account Code _

PART A (To be filled up by beneficiary)

1. Unique Number:
2. Name:
3. Designation:
4. Basic Pay on the date of Travel:
5. Claim Type: Advance/ Adjustment against advance/ Reimbursement

Advance Details			
Sanction ID		Sanction No.	
Sanction date		Sanctioned Amount	
Sanctioning Authority			
Adjustment against Advance/ Reimbursement			
Gross Claim		Net Claim	
Advance Voucher No.		Voucher Date	
Advance Drawn by (DDO Code)		Advance Amount (Rs.)	
Refund Challan No		Challan Date	
Refund Amount		Treasury Code	

6. Claim for:

A) Transfer/ Composite Transfer Grant	B) LTC/TC/HTC	C) Tour
Headquarters (a)Old: (b)New:	Headquarter:	Headquarter:
Residential address (a)Old:	a)Nature and period of leave sanctioned:	Residential Address:
(b)New:	b)For the Year/Block of Year:	Purpose of journey(s) performed:

6. Details of journey(s) performed by the Govt employee as well as members of his/her family (Sanction No. and date to be given in Col-6 in case journey(s) has been performed in higher class of accommodation than the one to which the Govt. Employee is entitled and approved by competent Authority.)

Departure		Arrival		Distance in kms. by road	Mode of travel and class of accommodation used	Ticket No.	Fare paid (Rs.)	Class to which entitled	Fare of the entitled class (Rs)	Duration of halt <i>(for tour only)</i>
Date & Time	From	Date & Time	To							
1	2	3	4	5	6	7	8	9	10	11

7. Particulars of journey(s) performed by road between places connected by rail:

Date		Name of the Place		Class for which entitled	Mode of Conveyance used	Rail Fare (Rs.)
From	To	From	To			
1	2	3	4	5	6	7

8. Particulars of the members of the family as on the date of travel [*vide* T.R. 4.104(4)] *(For Transfer/LTC/TC/HTC only)*

Sl. No.	Name	Age	Relationship with the Government employee
1.			
2.			
3.			
4.			

9. *For Transfer only*_

a) Transportation charges of personal effects (Money receipts to be attached):

Date	Mode	Station		Weight in Kgs.	Rate	Amount	Remarks
		From	To				

b) Transportation charges of personal conveyance: (Money receipts to be attached)

(i) Mode of transport and station to which transported:

(ii) Amount: Rs. _____

10. For Tour only

A. Mode of Journey:

(i) *Air*

(a) Exchange voucher arranged by office Yes/No

(b) Ticket/Exchange voucher arranged by Yes/No

(ii) *Rail*

Whether travelled by mail/express/ordinary train

(iii) *Road*

Mode of conveyance used. i.e., by Government transport/by taking a taxi, a single seat in a bus or other public conveyance/by sharing with another Government employee(s) in a car belonging to him or to a third person to be specified,

B. Dates of absence from place of halt on account of -

(a) R.H. and C.L.,

(b) not being actually in camp on Sundays and holidays.

C. Dates on which free boarding and/or lodging provided by the State or any organisation financed by State funds:-

a. Boarding only.

b. Lodging only.

c. Boarding and lodging. (both)

D. Particulars to be furnished along with hotel receipts, etc., in cases where higher rate of D.A. is claimed for stay in hotel/other establishments providing board and/or lodging at scheduled tariffs.

Period of stay		Name of the hotel*	Daily rate of lodging charged	Total amount paid
From	To			
1	2	3	4	5

Certified that:

- (i) Information, as given above, is true to the best of my knowledge and belief.
- (ii) That my husband/wife is not employed in Government service/that my husband/wife is employed in Government service and the concession has not been availed of by him/her separately or himself/ herself or for any of the family members for the concerned block of _____ years (for LTC/HTC/TC only).

Signature of the Government employee

Date _____

Individual Claim Summary

A.	Railway /air/ bus/steamer fare (for Transfer/ LTC/TC/HTC/Tour)	Rs.
	Other Particulars (for Transfer only)	
B.	(i) Road mileage for _____ kms @ _____ per km	Rs.
	(ii) Transfer grant& Packing Allowance	Rs.
	(iii) Transfer incidentals (DA for _____ days @ Rs. _____ Per day	Rs.
	(iv) Transportation of personal effects	Rs.
	(v)Transportation of private conveyance	Rs.
C.	Daily Allowance (for Tour only)	
	(i) _____ days @ Rs. _____ per day	Rs.
	(ii) _____ days @ Rs. _____ per day	Rs.
	(iii) _____ days @ Rs. _____ per day	Rs.
D.	Other Expenses, if any (for Tour only)	Rs.
E	Composite Transfer Grant	Rs.
Gross Amount		Rs.
F	Advance Drawn, if any	Rs.
G	Refund Amount, if any	Rs.
Net Amount**		Rs.

e-PRADAN

**Government of West Bengal
Finance Department
Audit Branch**

No.4905-F(Y)

Dated, 17th September, 2014

MEMORANDUM

Sub: Procedure of e-Pradan of IFMS [e-Payment]

Integrated Financial Management System (IFMS) was introduced vide FD memo. no. 2088-FB dt.28.2.2014 with effect from 1.4.2014 in phases beginning with e-Bantan which is one of the several modules of the integrated online system. After introduction of e-Bantan all the allotments are being released online to the various levels of officers including DDO's as well as Treasuries / PAO's.

Now, after consideration of all the aspects of IFMS, the state Government has decided to introduce e-Pradan (e-Payment). E-Pradan, another module of IFMS, is an online payment system against bills submitted by the Drawing and Disbursing officer (DDO) to the Treasury / PAO.

Under present system, bills are submitted by the DDO's to the Treasury/PAO for payment. Treasury/PAO receive the bills and if admitted issue cheques in favour of the payee(s) as per advice of the DDO. DDO takes delivery of the cheque(s) and handover the third-party cheques to the payee against acquittance/acknowledgement, retaining the cheques drawn in favour of the DDO. Under e-Pradan, bills will be submitted as usual by the DDO to the Treasury. Treasury will receive the bills, verify with the online payee/beneficiary data to be uploaded in the e-Pradan system by the DDO and if the claim is admitted will issue Pay order to the bank to make payment by credit to the payee's /beneficiary's bank account. Bank will report back to the Treasury/DDO successful and failure transactions through e-Pradan module. For failure transactions the DDO shall make necessary corrections in the data regarding the payee/beneficiary and resubmit the pass advice to the Treasury/PAO for payment advice to bank. The bank will make payment by credit to the bank account of the payee/beneficiary on the basis of the payment advice of the Treasury/PAO.

Thus, in case of e-Pradan, issue of cheques will be discontinued. Payment will be made by transfer to the bank account of the beneficiary / payee as per advice to be issued by the Treasury / PAO through the e-Pradan system module.

The undersigned is, therefore, directed by order of the Governor to introduce e-Pradan module of IFMS in the offices of the State Government including Treasuries / PAO's in phases as per schedule given in Annexure-I.

The details of the e-Pradan module are as follows:

- 1. Module e-Pradan in IFMS:** It is a software package in IFMS Web-portal for electronic payment.

2. **Object:** All types of payment on behalf of the State Government shall be made directly in the Bank Account of the Payee. Payment to Third Party of Rs. 2,500 and above shall be paid through e-Payment. In exceptional cases, petty cash expenses may be paid by cheque in favour of DDO.
3. **Payee means:** Government Employees [for salary and other personal claims like PF, TA, Medical Reimbursement and others], Contractual or Reemployed persons, Pensioners, other Beneficiaries, Contractors, Suppliers, Companies, Corporations, Autonomous & Statutory Bodies, Co-operative Societies, Educational Institutions and any other third party to whom payment is to be made by the Government.
4. **Stakeholders/Users:** (i) DDOs, (ii) Asstt. Pension Disbursement officer under DTA, WB, (iii) Additional Treasury Officer (iv) Additional Pay and Accounts Officer (APAO) (v) Cheque Drawing Officer (CDO) of LF/PL/PD/Other Deposit accounts, and (vi) Joint Director of Treasuries & Accounts in charge of ‘Consolidated Payment Mandate’.
 - (a) **For each Stakeholder there shall be role based users (Operator and Approver).** User ID & Password shall be provided accordingly. The Approvers shall procure Digital Signature Certificates (DSC) from the agencies to be specified by Finance Department.
 - (b) **Role of Administrator** - TO/PAO/Pension Disbursement officer (PDO) shall allot administrative user ID and password to each stakeholder to act as Administrator of e-Pradan. The Administrator shall create and allocate the job-specific user ID and password to the designated officials of his office for their respective role of operator and approver under e-Pradan.
 - (c) **Role of Operator:** Operator shall enter / upload the initial data related to the payees including their bank particulars in the e-Pradan module through the system in the manner detailed at para 5 below.
 - (d) **Role of Approver:** Approver shall check, verify and approve using DSC in the manner detailed at para 5 below.
5. **Master data entry and approval:**
 - (a) The Operator shall enter the master data, i.e., Bank particulars as per details furnished by the Payees in prescribed mandate form given in Annexure-II.
 - (b) If any master database of the Payees/Beneficiaries is available with any Departmental authority then that can be used for upload in the system of e-Pradan module by the operator.
 - (c) Finance Department has already uploaded DDO-wise employees’ Bank Particulars from the ‘Employees Database’ which will be verified and approved by the DDO using DSC.
 - (d) Pensioners’ Bank Particulars shall be uploaded from the Treasury Database which will be verified and approved by the Additional Treasury Officer (Pensions) using DSC.

- (e) The approver shall approve the master data entered/ uploaded in the system by the operator. He shall have the option of modification, addition and deactivation of the data at any time, prior to making any Pay Order in favour of the Payee. No payment shall be made before capturing and approval of the master data.

6. Issue of Pay order:

- (a) The DDO including ATO (Pension) shall select the Payee(s) from the master database and enter the Bill No., Bill Date, gross amount and net amount of the Bill and amount payable to each payee. Total of individual payee's net amount will be tallied with the net amount of Bill.
- (b) The CDO of the LF/PL/PD/ Deposit account shall select the Payee(s) from the master database, and enter Scheme ID, Advice No, Advice Date, net amount of Advice and amount payable to each payee.
- (c) The Pay Order shall be generated by the Stakeholder using DSC after completion of the process mentioned at 6(a) or 6(b), as the case may be. The Pay Order ID shall be mentioned in the Bill/Advice by the DDO/CDO.
- (d) The Bill / Advice with Pay Order ID shall be sent by the DDO / CDO to the Treasury / PAO.
- (e) Payment against a Bill / Advice can be stopped by the DDO / CDO through e-Pradan module before processing of the same at the treasury.
- (f) Treasury / PAO will process bills/advices following the procedure mentioned at para 7 below.
- (g) E-Pradan will electronically update movement of bills /advices from CTS.
- (h) On the basis of 'Disbursement Certificate' generated from the e-Pradan [after receiving successful payment report from the Bank], the payment shall be entered in the Cash-Book of the Stakeholders following the existing procedure.

7. Process at Treasury:

- (a) After receipt of the Bill/Advice at the Treasury from the DDO / ATO (Pension) / CDO, Token No. & Date will be generated in the treasury against each bill/advice following the existing procedure;
- (b) Treasury officer will process the Bill/Advice following the existing procedure;
- (c) Passed Bill/Advice shall be flagged 'P' with date stamp in e-Pradan module;
- (d) Bill/Advice against which Payment Mandate has been generated shall be flagged 'E' with date stamp in e-Pradan module;
- (e) Bill/Advice shall be flagged 'S' (success) or 'F' (failure) with date stamp depending on the success or failure of the payment as reported by the Bank.
- (f) **Role of Additional Treasury Officer (ATO) (Cheque)/APAO:** On the basis of passed Bill/Advice along with list of Payee(s) tagged to the Bill/Advice, and the

Treasury 'Pay Order' the ATO/APAO will generate online 'Payment Mandate' using DSC. The online 'Payment Mandate' shall contain DDO-Code, Pay Order ID, Name of Payee(s), Bank Particulars of Payee(s) and amount payable.

8. Role of Joint Director of Treasuries & Accounts in charge of 'Consolidated Payment Mandate':

- (a) The Joint Director of Treasuries & Accounts shall generate online 'Consolidated Payment Mandate' taking into account the online 'Payment Mandate' of all Treasuries/ PAO's from e-Pradan module. The online 'Consolidated Payment Mandate' should contain Treasury-Code, DDO-Code, Pay Order ID, Name of Payee(s), Bank Particulars of Payee(s) and amount payable.
- (b) The Joint Director shall send the 'Consolidated Payment Mandate' to the Designated Bank online for payment by credit to the Bank accounts of the Payees through RECS/NEFT/RTGS mode, as decided by the Bank.
- (c) After receiving the 'Disbursement Report' & 'Failure Report' on each 'Consolidated Payment Mandate' from Bank on-line, the Joint Director shall upload the same information Treasury-wise in CTMS and e-Pradan modules.

9. Procedure of repayment of failed Transaction:

- (a) Bank shall send 'Failure Report' mentioning the Treasury-Code, DDO-Code, Pay Order ID, Name of Payee(s), Bank Particulars of Payee(s) and amount with reason of failure.
- (b) The bank shall credit the total amount of the failed transactions to the State Government Account under the head of account for receipt as mentioned at para 10(ii) below.
- (c) The Joint Director shall upload the file Treasury-wise & DDO-wise in e-Pradan & Treasury modules (CTMS).
- (d) The Treasury shall account for 'Failure Transaction' and subsequent payment of the earlier 'Failure Transaction' under 'Suspense' head of account as detailed at para 10 below.
- (e) The DDO/CDO, take necessary action to rectify the error committed through e-Pradan and accord approval online in the e-Pradan. This approval will trigger CTMS to enable the concerned Treasury to generate a bill in 'Simple Receipt Form' under 'Suspense' head and with fresh 'Pay Order' in e-Pradan for payment by debiting the amount under the payment side of the 'Suspense' head. If the DDO/CDO failed to repay the amount to the payee [for stop payment or other reasons], in that case also the DDO/CDO shall prefer a bill in 'Simple Receipt Form' under 'Suspense' head along with a challan under the head of account from where amount was actually drawn with detail head '70-Refund' at the concerned Treasury for

transfer credit of the amount. The same procedure shall be followed for the amount credited by Bank for 'Stop Payment'.

10. Accounting procedures of e-Payment Transactions & Failure Transactions in Treasury Accounts: Electronic Mode - e-Payment (e-Pradan) will run concurrently with the existing system of Payment by Cheque. The existing cheque system will continue for payment in favour of the DDO and in cases where payment by cheque is essentially required, such as, telephone and electricity bills etc. Two new head of accounts, as mentioned below, have been opened to account for (i) the e-Payment Transaction and (ii) for the failure transactions (un-credited amount) against e-Payment.

(i) For e-Payment Transaction: "8670-Cheques and Bills"

(ii) For Failure Transaction: "8658-Suspense Accounts"

The Total amount of e-Payment advices prepared and sent to Bank will be shown in the Cash Accounts under Major head "8670" (Receipt Head). The total amount disbursement will be shown in the List of Payments under head "8670" (Payment Head) as per e-Payment scroll received from Bank.

The Failure Transaction (un-credited amount), if any, reported by Bank, will be shown in the Cash Accounts under Suspense Head of "8658"(Receipt side). The subsequent payment made by e-Payment or by cheque of un-credited amount will be shown in the List of Payments under the head of account "8658"(Payment side).

11. Necessary amendment will be made in WBTR, 2005 and WBFR in due course.

Sd/-

H.K. Dwivedi

Principal Secretary to the
Government of West Bengal

ANNEXURE-II
Mandate by the Payee for e-Payment

No.

Date:

To

The.....
(The Head of the office)

.....
(Address of the office)

Subject: Payment through electronic mode

Sir,

I/we am/are giving option for availing the facility of e-Payment. Kindly arrange to remit the amount to my/our Bank Account hereinafter. The details of my/our particulars are furnished below:

1. (a) Name of the Claimant/ Payee/Recipient:
(Capital letters)
- (b) Address:
- (c) Contact No. Land Line: Mobile :
- (d) E-mail:
- (e) IDNo.: ** Nature of ID: **
2. (a) Name of Bank:
- (b) Name of Branch with Bank Branch Code:
- (c) Account Type: Savings / Current / Cash Credit
- (d) Bank Account No. [CBS allotted a/c. no.]:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(e) Branch IFSC [11-digits]:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(f) Branch MICR [9-digits]:

--	--	--	--	--	--	--	--	--	--	--

The Bank particulars furnished above is correct and true.
I/we hereby declare that I/we and my/our heirs and successors accept the liability of making good to Government the overpayment, if any, made to me/us under the scheme.
I/we hereby authorise.....Branch (name of the Branch) of the _____ Bank to receive amount on my/our behalf for credit to my/our account as stated above and further

authorise that the receipt of credit given by the bank for the amount of my/our account shall be treated as legal quittance.

Yours faithfully,

(Signature of the Claimant/ Payee/Recipient)

(To be accepted by the Head of Office)

Date:

Signature of the Head of office
(Office Seal)

- B. (a) ID No. & Nature of ID: ID No. (i) For individual: It should be Voter Card, Adhar Card or PAN Card or any other Identity card issued by the State Government/Central Government/ Government Autonomous Bodies/ Local Bodies, (ii) For Autonomous Body/Firm/ Company: Registration No. or PAN / TAN Number or Trade License.
- (b) Verification of Bank Particular: Copy of the 1st page of the Pass-Book along with a copy of cancelled cheque or certified by the concerned Bank-branch.

The Additional Chief Secretary/Principal Secretary/Secretary,
_____ Department.

Government of West Bengal.

Sir/Madam,

You are aware that the Finance Department has initiated introduction of *Integrated Financial Management System (IFMS)* with effect from 1st April, 2014. The first module which was rolled out from 1st April, 2014 was *e-bantan* which comprises online allotment of funds from the Finance Department through the administrative department upto the Drawing & Disbursing Officer (DDO). The *e-bantan* module has not only reduced the time for allotment to reach upto the lowest level but also improved the monitoring of fund release and expenditure. The *e-bantan* module is now being used all over the State for allotment of funds and has fairly stabilised.

2. The Finance Department now intends to implement the second module of IFMS, viz. *e-Pradan (e-Payment)* from 1st December, 2014) gradually covering all the treasuries and DDOs by 31st March, 2015. A detailed guideline in this respect has been issued vide Memorandum No.4905-F(Y) dated 17th September, 2014 which is available at www.wbfin.nic.in.
3. Under the present system, the treasuries including Pay & Accounts Offices (PAOs) issue cheques against the bills preferred in the Treasuries/PAOs. The cheques issued by the treasuries are mainly of the following types:
 - (i) Cheques issued against different Government schemes which are later encashed by the administrative departments and paid to the beneficiaries, either by cheque, money order or by transfer, credit to bank accounts viz., different types of pre-matric and post-matric scholarships, old age pension, Kanyashree etc.
 - (ii) Cheques in the names of individual Government employees against non-salary claims, etc.
 - (iii) Cheques in the names of contractors/agencies who either supply goods and services to the Government Organisations or execute any constructional work.
 - (iv) Cheques against Grant-in-Aid to different Non-Government Organisations/Govt. pensioners.

(v) Cheques for payment of pension by the treasuries.

4. Under the *e-Pradan*, all payments presently being made by treasuries through issuance of cheques will be discontinued. Payment will be made by direct transfer from the treasury to the bank account of the recipient including beneficiaries of different Government schemes.
5. The essential requirements for rolling out of *e-Pradan* are capturing the details of the bank account of the beneficiaries or the payees either in centralised or decentralised manner. These beneficiaries database needs to be captured and uploaded in the appropriate menu of *e-Pradan* module of IFMS. The modalities of capturing bank account details is given as under :
 - i. Many departments are already making payment to the beneficiaries of different Government schemes like Old Age Pension, Pre-Matric and Post-Matric scholarships, Kanyashree, etc. through direct bank transfer and, thus, have a centralised database of the beneficiaries. These departments are requested to provide copies of this database in the prescribed format (enclosed) in two CDs to the Finance Department for uploading in the *e-Pradan* module. In respect of such centralised database, the mode of payment to the beneficiaries would be directly from the treasury to the beneficiary bank account. The department will have to submit the bill at the respective treasury along with the payment advice.
 - ii. In case of availability of such data-base at the level on district/subordinate offices where the payment to the beneficiaries is made by the subordinate offices and not from the state headquarter, the following procedure may be adopted :
 - a) In case the department wants to introduce centralised payment to the beneficiary directly from the Pay & Accounts Offices/Bidhannagar Treasury to the beneficiaries, such beneficiary data may be collected from the subordinate offices and consolidated into a single data-base at the departmental level. Copies of the database in two CDs be provided to the Finance Department for uploading in the *e-Pradan* module.
 - b) For payments which are to be made in decentralised manner by the respective DDO/subordinate offices, for example, payment to employees against non-salary claims or to contractors/suppliers/agencies against welfare schemes, etc., the bank details will have to be captured by the concerned DDO directly in the *e-Pradan* module at the time to preparing the Bill before submission to the Treasury/Pay & Accounts Offices.

6. You are requested that the soft copies of the database of each scheme separately (in two CDs) be sent to Shri Goutam Chatterjee, OSD & ex-officio Joint Secretary, Finance Department by 10th November, 2014 positively. In case of any clarification, Shri Chatterjee may be contacted in the following contact number/ e-mail address :

Phone/Mobile No.: (033) 2214-4019 / 94331-23844

e-mail : chatterjee.goutam@gmail.com

Thanking you.

Yours faithfully,

Enclo.: As stated

Sd/-
(H.K. Dwivedi)
Principal Secretary,
to the Govt. of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.1179-F(Y)

Dated, 25th February 2015.

MEMORANDUM

Sub : Implementation of e-Pradan (e-Payment) module of IFMS

E-Pradan (e-Payment) module of IFMS has been rolled out in all Treasuries / PAOs of the State from middle of February 2015. Necessary Training has already been provided to the DDOs. DDOs have also been issued Digital Signatures Certificates (DSC). In case of non receipt of DSC they are advised to contact the concerned TO / PAO. The e-Pradan module is expected to stabilize by the end of this financial year. At present Treasuries / Pay and Accounts offices make payment by issuing cheques in the following cases:-

- i. Cheques issued against different Government schemes which are later encashed by Administrative Departments and paid to the beneficiaries, either by cheque, money order or by transfer credit to the bank accounts, viz., different types of pre-matric and post-matric scholarships, old age pension, Kanyashree etc.,
- ii. Cheques in the names of individual Government employees against non-salary claims, etc.,
- iii. Cheques in the names of contractors/agencies who either supply goods and services to the Government organisations or execute any constructional work,
- iv. Cheques against Grant-in-aid to different non-Government organisations/Govt. pensioners,
- v. Cheques for payment of pension by the treasuries.

With the introduction of e-Pradan (e-Payment), issuance of cheques from the treasuries/ PAO's will be discontinued and instead payment will be credited directly into the bank accounts of the payees. The payees include Govt officials, contractors, agencies providing goods and services to the Govt., beneficiaries of different Govt. schemes, etc.

2. The benefits of e-Pradan are as follows-

- i. faster processing of payment to beneficiaries after submission of bill to the Treasury/PAO;
- ii. elimination of the need to visit treasury/PAO for collection of cheque;
- iii. generation of MIS payment reports on real-time basis
- iv. Treasury / PAO can also make deferred payment / payment on a pre-scheduled date through e-Pradan System, if required.
- v. The beneficiary / payee will get a system generated SMS once the claim is passed by Treasury / PAO intimating him about the release of payment from the Treasury/ PAO.

3. E-Pradan is basically a system of on-line processing of the claim submitted to the Treasury / PAO office by the DDO's in TR Bill Forms. Once bills are passed, payment of the admitted claim will be made by the Treasury / PAO through direct electronic transfer of the fund to the bank account of the payees / beneficiaries (employee & non-employee) through e-Kuber system of Reserve Bank of India instead of issuing cheques. The payment to both employee and non-employee beneficiaries can be made through e-Pradan. In case of claim for which payment is to be made to the DDO or to the concerned authority for utility service such as, for electricity bills, telephone bills, etc., cheques will as usual be issued by the Treasury / PAO in favour of the DDO/ concerned authority of utility service.
4. Under the new system of e-Pradan, Reserve Bank of India will act as the link bank of all the Treasuries / PAO's as well as the nodal bank for all the State Government transactions to be routed through e-Pradan module. The Treasury / PAO will generate and transmit necessary payment advice to RBI online electronically every hour consolidating all the pay orders of the TO / PAO. e-Kuber server of RBI will remain open for transaction from 8 am to 4pm Monday to Friday. RBI will make on-line payment on the basis of the consolidated payment advice of the Treasury / PAO containing all the details of the payment and the payees including their bank account no., IFSC Code, etc. by transfer to the bank account of the payee / beneficiary same day or latest by T+1 day of the receipt of the advice from Treasury / PAO
5. Detailed procedure of e-Pradan module has already been issued vide Memo No. 4905-F(Y) dated 17th September 2014. Operators of the DDO office will enter in the e-Pradan portal [through e-Pradan link on IFMS portal <http://www.wbifms.gov.in>] all the details of the payees / beneficiaries (like Name, Bank A/c No. and IFSC Code, mobile no. of beneficiary, etc.) bill-wise and submit to DDO for approval. Once approved by the DDO using DSC, the system will automatically generate payment advice and submit online to the Treasury / PAO. Hard copy of the bill to be submitted to the Treasury / PAO by the DDO with "E-Pradan Bill Details" report (*see Annexure-I*) generated from e-pradan, supporting documents / sub-vouchers etc., will be accepted by the front office of the Treasury / PAO against the advice received online. If found OK, the counter clerk in the front office of the Treasury / PAO will issue token against the bill. Bills will be processed by Treasury / PAO as usual. DDO's are requested to get themselves acquainted with the procedure given in the said memo and guidelines for DDOs already provided to them through Treasuries / PAOs for the purpose of DSC activation and submission of the bill to the Treasury / PAO.
6. Meanwhile, Finance Department has issued memo. No. 965-F(Y) dated 18th February 2015 to make the TR forms compatible with e-Pradan (e-payment) and e-billing modules of IFMS. Some of the existing TR forms have been modified, some TR forms have been merged and some have been deleted by the said FD order.

7. The DDO shall record such e-Pradan transaction in the Cash Book on the basis of the “Bill-wise Summary Report” (*see Annexure-II*) generated from the e-Pradan module on the ‘Transaction Date’. DDO shall identify the failed transaction from the report on “Bill wise Success Failure Details” (*see Annexure-III*) generated by e-Pradan module and rectify the error in the e-Pradan module before resubmission online. ***The rectification shall be made by the DDO within three (3) months from the date of failed transaction.*** The payment by credit to the bank account of the payee / beneficiary shall be treated as legal quittance. The system-generated report on “Bill wise Success Failure Details” will be tagged to the respective office copy of the bill for future reference and audit.
8. The State Government has decided to make submission of bills by the DDO’s to Pay & Accounts offices & Treasuries through e-Pradan module mandatory with effect from 1.4.2015. Therefore, it is directed that all the DDOs shall submit all bills (except bills exempted in the order vide Memo No. 4905-F(Y) dated 17th September 2014) to the Treasury /PAO using e-Pradan module only with effect from 1.4.2015. Bills related to employees and non-employees, other than of those of exempted categories, can neither be submitted nor will they be entertained at the Treasuries/PAO’s without e-Pradan on and after 1.4.2015.
9. All the DDO’s shall prepare database of Bank accounts of payees in the format already circulated with letter no. FS-173/2014 dt 30.10.2014 for online submission to the Treasury/PAO.

Necessary amendment of West Bengal Treasury Rules, 2005 will be made in due course.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Annexure-II

Govt. of West Bengal

Name of office.....

Bill-wise Summary Report

From Date: To Date:.....

Sl. no.	Bill Number	Bill Date	Token Number	Token Date	Voucher Number	Gross Amount	Net Amount	Transaction Date of RBI	Amount paid by credit to payee's bank a/c	Payment Failure Amount
	Voucher Date:									

Annexure-III
 Govt. of West Bengal
 Name of office.....
 Bill-wise Success Failure Details

Bill Number:	Voucher no:
Bill Date:	Voucher Date:
HOA:	Gross Amount:
Token No:	Net Amount:
Token Date:	Total no. of success & Amount
RBI Transaction Date:	Total no. of failure & Amount

Success

Sl. no.	Beneficiary Name	Beneficiary A/C no.	IFSC Code	Amount	Account Type	Success(S)/ Failure(F) status

Failure

Sl. no.	Beneficiary Name	Beneficiary A/C no.	IFSC Code	Amount	Account Type	Success(S)/ Failure(F) status

Government of West Bengal
Finance Department
Audit Branch

No. 3060-F(Y)

Dated, 13th April, 2015

MEMORANDUM

Electronic Payment through e-Pradan module of IFMS has been introduced with effect from 1.4.2015 vide FD memo. no. 1179-F(Y) dt.25.2.15 wherein it has been stated that all the bills except for the categories exempted in FD order no. 4905-F(Y) dt.17.9.14 will be drawn and paid for electronically through e-pradan module.

It has come to the notice of the Finance Department that advance drawal of fund sanctioned by the competent authority under TR 4.138 not being included in the exempted category, DDO's are facing problem in getting payment by cheque. The issue has been examined by the state Government and it has been decided that advance to be drawn by the DDO's in Abstract Contingency bills under TR 4.138 will be paid by Treasury cheque as usual by the Treasury/PAO concerned, subject to adjustment of the advance by submission of Detailed contingency bill as enjoined in the relevant sub-rule of TR 4.138 within the stipulated time.

Therefore, the Government is pleased to include drawal of advance sanctioned under TR 4.138 of WBTR, 2005 under exempted category of payment in the new system.

This order issues in partial modification of Clause 2 of FD memo. no. 4905-F(Y) dt.17.9.14.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Nabanna

No.3577-F(Y)

Dated, the 6th May, 2015.

Memorandum

E-Pradan module of IFMS has been introduced vide FD Memo No. 1179-F(Y) dated 25.2.15 read with No. 4905-F(Y) dated 17.9.14 with effect from 1.4.15. It has been stipulated in clause-3 of FD Memo No. 1179-F(Y) dated 25.2.15 that all the payments except for the bills related to utility service and telephone bills will be made by credit of the fund to the payee's bank account. Provision has also been made for payment against bills by treasury cheques in favour of the DDOs, where necessary. One exemption order has been issued vide FD memo No. 3060- F(Y) dated 13.4.15 to include advance drawal sanctioned under TR 4.138 under exempted category. In the meantime, reports have been received from the DDOs informing difficulty faced by them for non-receipt of payment from Treasury by order cheque in their favour. Some of the instances in which DDOs may need order cheques in their favour from the Treasury/PAO are as follows:

- i. Tiffin/conveyance charges drawn out of contingency; and,
- ii. Adjustment of advance initially taken from permanent imprest under Rule 323 of WBFR, Vol-I. In such cases unless the cheque is drawn in favour of the DDOs, there may be a problem of adjustment of the advance taken from the permanent imprest since the travelling advance bill submitted to Treasury/PAO by DDO for withdrawal of the TA claim of the Government employee needs to be realised by the DDO for the purpose of recovery of the advance made initially out of permanent imprest under Rule 323(2) of WBFR.

Therefore, the undersigned is directed to include the following items of expenditure under exempted category for drawal of bills under e-pradan module of IFMS.

1. Drawal of tiffin charges/conveyance charges under "13-OE" or "50-other charges"; and,
2. Drawal of claim of travelling allowances initially met out of permanent advance by the DDO.

This order is issued in continuation of FD Memo No. 3060 - F(Y) dated 13.4.15 and in partial modification of Clause-2 of FD memo No. 4905-F(Y) dated 17.9.14.

Sd/-
(H.K.Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.4170-F(Y)

Dated, 28th May, 2015

MEMORANDUM

A question has been raised as to how the Building and other construction cess recovered under West Bengal Building and other Construction workers welfare Cess Act, 1996 from the contractors' bills will be deposited under the new system of e-Pradan, since it is not a Government revenue and hence cannot be deposited under any revenue receipt head. The issue has been discussed with the Labour Department.

It has been decided that the cess to be recovered by deduction from the contractors' bills will be deposited by direct credit of the recovered fund to the bank account of the West Bengal Building and other Construction Workers Welfare Board (WBB&OCWWB). The DDO will upload in the e-Pradan module details of two beneficiaries, i.e., the contractor and WBB&OCWWB in such cases and submit the bill to the Treasury/PAO accordingly. The details of the bank account are as follows-

- | | | |
|------------------------|---|---|
| 1. Name of bank | - | United Bank of India |
| 2. Account no. | - | 0091010363561 |
| 3. IFSC code | - | UTBI0HCT116 |
| 4. Account Type | - | savings |
| 5. Name of Beneficiary | - | West Bengal Building and other Construction Workers Welfare Fund Cess |
| 6. Beneficiary Type | - | other |
| 7. Group | - | other |
| 8. Address | - | NS Buildings, B Block, K. S. Roy Road, Kol 700001 |

The treasury will make payment to the (i) contractor by direct credit of the admissible amount as advised by the DDO to the bank account of the contractor, and (ii) Bank account of WBB&OCWWB as detailed above. Transfer credit of tax recovered by deduction from the bill will be done to the appropriate receipt head of account of the Government following the usual procedure.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.4725-F(Y)

Dated, 18 th June, 2015

MEMORANDUM

In continuation of FD memo. nos 3060-F(Y) dt.13.4.15, and 3577-F(Y) dt.6.5.15, the following categories of claims are exempted from the purview of e-pradan introduced vide FD memo. no. 1179-F(Y) dt.25.2.15.

1. Inter-state Government payment
2. Payment to any organisation/undertaking/office of Government of India
3. Funeral expenses
4. Electricity bills
5. Telephone bills
6. Municipal tax
7. Payment to post office towards cost of postage stamp, franking machine refill charge.
8. Secret service expenditure
9. Recoupment of permanent advance
10. Expenses related to disposal of unclaimed dead bodies
11. Payment as per direction of court

Payment against bills related to the claims mentioned above may be made by drawal of cheque in favour of the payee as advised by the DDO in the bill.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.2862-F(Y)

Dated-30.05.2016

E-Pradan module of IFMS has been introduced vide Memorandum No. 1179-F(Y) dated-25.02.2015 for direct payment to the account of the beneficiaries by discontinuing the existing system of cheque payment subject to certain exceptions. Payment made through e-Pradan may be failed due to reason such as wrong account number, wrong IFSC code etc. Drawing and Disbursing Officers are required to modify the beneficiary details in case of those failed transactions to make the payment again.

However, situation may arise where after failure of e-Payment transactions, no further payment required to be made by the DDO to the beneficiaries for reasons such as death of payee, closure of accounts etc. Thus the matter of cancellation of an e-Pradan failed transaction in the same modality as the cancellation of cheque after delivery as per Rule 3(11) of Part B of Appendix 10 of WBTR, 2005 was under active consideration of the Government. Now the Government is pleased to make the following modalities for cancellation of e-Pradan failed transactions.

The DDO shall initiate an online request in e-Pradan system and submit physical copy of a letter to the Treasury Officer for cancellation of any failed transaction, clearly specifying the reason of such cancellation. The Treasury Officer shall cancel the transaction and issue a Transaction Cancellation Certificate to the Drawing and Disbursing Officer. In case of cancellation of any failed transactions relating to GPF payment, the DDO shall invariably mention the GPF number of the beneficiary in the letter to the Treasury Officer.

On cancellation of the transaction, the treasury will book the amount under the head "8658" in List of Payment and under Head "8670" in Cash Account. Simultaneously allotment, if applicable, will be added back by the cancellation amount if it is made in the same financial year in which the transaction took place. The Treasury Officer shall send a report to the Accountant General, West Bengal along with monthly accounts for the failed e-Pradan transactions cancelled during the month in the form and manner as prescribed for cancellation of cheques vide Rule 3(11) of Part B of Appendix 10 in WBTR, 2005.

Any failed transaction relating to the Previous Financial Year can be modified upto 30th June of the current Financial Year and thereafter shall be treated as time expired transaction and to be mandatorily cancelled as per procedure mentioned above. DDO may submit a fresh bill, if required along with the original Transaction Cancellation Certificate duly signed by Treasury Officer as voucher with necessary allotment, if applicable, in the current Financial Year.

This Order issues in concurrence of Pr. Accountant General (A&E), W.B. Vide their No.A.M.-I/3-2/XI/15-16/962 dated-17.11.2015. Necessary modifications in the West Bengal Treasury Rules will be made in due course.

This Order will take effect immediately.

Sd/-
(H.K.Dwivedi)
Principal Secretary
to the Government of West Bengal
Finance Department

**Government of West Bengal
Finance Department
Audit Branch**

No.1888-F(Y)

Dated-29/03/2017

MEMORANDUM

Sub: Issue of Order Cheque for Payment to Resource Division

Letter of Credit (LOC) system has been discontinued w.e.f. 01.04.2015 vide G.O. No.736-F(Y) dated-10.02.2015 to bring all the transaction of the Works/Forest Division of the West Bengal at par with the Treasury system upon introduction of IFMS. The process of distribution of fund from the Service head to Resource Division for bulk purchase of stores etc. has been mentioned in the said order. But confusion has been arised regarding the process of distribution of fund from the Deposit Account of the Works division to the Deposit Account of Resource Division for bulk purchase.

After careful consideration of all the aspects the Governor is pleased to direct that:-

- 1) Where both the Works Division and Resource Division is under the jurisdiction of same treasury, the fund may be transferred by the Works Division to the Deposit Account of Resource Division by submission of bill at the Treasury/Pay & Accounts Office.
- 2) Where the Works Division and Resource Division fall under the jurisdiction of different treasury, "Order Cheque" may be issued by Treasury/Pay & Accounts Office in favour of the Resource Division on submission of bill by Works Division. Resource Division shall on receipt of the cheque, deposit the same through Treasury challan in the concerned Treasury linked bank for credit into the Deposit Account.

This order shall take effect immediatly. All other condition as stated in G.O. No.736-F(Y) dated-10.02.2015 & 2705-F(Y) dated-30.03.2015 shall remain unchanged.

Sd/-
Secretary to the
Government of West Bengal

GRIPS

Government of West Bengal
Finance Department
Audit Branch

No.2050-F(Y).

Dated, 2nd March, 2015.

MEMORANDUM

Sub: Inclusion of heads of accounts for revenue receipts administered by various departments of the State Government through GRIPS Portal

On-line receipt of State Government revenue through GRIPS portal has already been introduced vide FD memo no. 8298-F(Y) dt.3.10.12. Subsequently a number of Government orders have been issued on procedural guidelines of such deposit. Deposit of Revenue receipts under several heads of accounts through GRIPS has already been made mandatory.

Now, the heads of accounts mentioned in the Annexure are included in the exiting list of heads of accounts for on-line and off-line deposit of Government revenue under the receipt heads through GRIPS portal. The Annexure contains some new heads related to VAT which need to be inserted in GRIPS anew consequent upon change in its existing heads of accounts. These new heads have been mentioned for inclusion and the earlier heads for deletion/deactivation in the GRIPS Portal. The Public account head of “8443-00-116-002-07” of Transport Department is repeated in this order with concurrence of AGWB vide letter no. A.M. -I/3-37/XIII/1070 dt. 9.12.14, since earlier order for inclusion contained in FD memo. no. 2921-F(Y) dt.3.6.14 was subject to approval of AGWB.

These heads of accounts are being incorporated in GRIPS for deposit of the receipt through all / any of the participant bankers under the respective heads.

The Guidelines issued in this regard vide F.D notification no.8298-F(Y) dt. 03.10.12, Memo.Nos.9668-F(Y) dt.30.11.12, 10578-F(Y) dt.28.12.12, 5533-F(Y) dt.09.07.13, and 3435-F(Y) dt.1.7.14 will apply to collection of receipts under the heads in the Annexure as well.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal.

ANNEXURE

Department-wise Heads of accounts under which revenues can be deposited by the depositors through GRIPS portal:-

Commercial Tax, Finance Department	
Account head	Description
0040-00-111-001-35	WBVAT- Tax deducted at source
0040-00-111-001-03	West Bengal Value-Added Tax- Taxes
0040-00-111-001-06	West Bengal Value-Added Tax-Penalty
0040-00-111-001-16	West Bengal Value Added Tax-Late-Fee
0040-00-111-001-37	West Bengal Value Added Tax-Security Deposit
0040-00-111-001-07	West Bengal Value Added Tax-Interest Receipts
Land & Land Reforms Dptt	
0029-00-101-003-27	Collection from Estate Leased to Farmers - Lease Rent/Salami (LTS., STS)
0029-00-101-004-05	Collection of Revenue under Calcutta Tikha Tenancy-Rent
0029-00-101-009-04	Surcharge on LR under Rural Employment & Production Act, 1976 - Surcharge
0029-00-101-009-05	Surcharge on LR under RE & P Act, 1976-Rent
0029-00-101-010-05	Receipts from Farm holding Taxes - Rent
0029-00-101-017-30	Receipt of Base Lane Value paid by NHAI - Lease Rent/Salami
0029-00-800-027-27	Other Receipts - Other Receipts
0029-00-800-028-27	Fees for Mutation/Conversion - Other Receipts
0029-00-800-029-27	Fees for Certified copies of ROR/Plot Information/Plot Map etc. - Other Receipts
Directorate of Boilers, Labour Dptt	
0230-00-103-001-14	Collection for inspection of Boilers
0230-00-103-002-27	Receipts towards travel expenses in connection with inspection of Boilers
Sundarban Affairs Dptt	
0070-60-800-013-17	Sale proceeds of tender documents
0405-00-103-003-27	Sale proceeds of fish seed etc.
Public Works Dptt	
0059-01-800-001-17	Collection from sale of dead stock, waste paper and other item, the cost of which was met from office expenses
0059-01-102-001-05	Collection from hire charge of machinery and equipment
1054-00-102-001-25	Collection from tolls on roads
1054-00-102-002-25	Collection from tolls on bridges

1054-00-102-003-27	Collection from Ferry Receipts
0216-02-105-001-05	Collection from Rental housing scheme (Housing Dptt)
Kolkata Police, Home Police Dptt	
0055-00-103-004-06	Spot fines for violation of Traffic & Pollution Rule etc.
0055-00-104-001-13	Licence for Arms and Fire Works from Arms Act Department
0055-00-105-001-14	Fees for police supplied to Private Parties/Temporary Guards/Permanent Guards
0055-00-105-004-06	Fees under Police Act for Pass Section, Restaurant, Bar, Shop and Fees for Tent, Cinema of Maidan Section
0055-00-105-005-27	Misc receipts i.e.. Tender cost, Fees for Post Mortem/Inquest related to Report Section, Book (Arms Licence)
0055-00-800-005-10	Recovery of Electricity Cost etc.
Food & Supplies Dptt	
1456-00-800-001-27	License fees
MV Taxes. Transport Dptt	
*8443-00-116-002-07	Deposit under West Bengal Motor Transport Workers' Welfare Cess Act, 2010

*This head of account was opened by FD and ordered for inclusion in GRIPS portal vide FD memo. no.2921-F(Y) dt.3.6.14, subject to approval to the new head by AGWB. AGWB approved the head vide letter no. A.M. -I/3-37/XIII/1070 dt. 9.12.14. The money deposited under the Public Account may be withdrawn by the competent authority of Labour Department for the purpose of "West Bengal Motor Transport Workers' Welfare Cess Act, 2010" following the provisions of WBTR.

Heads of accounts to be deactivated with effect from 31.3.15 (midnight)	
Commercial Tax, Finance Department	
0040-00-102-005-35	WBVAT- Tax deducted at source
0040-00-102-005-03	West Bengal Value-added Tax- Taxes
0040-00-102-005-06	West Bengal Value-added Tax-Penalty
0040-00-102-005-16	West Bengal Value Added Tax-Late-Fee
0040-00-102-005-07	West Bengal Value Added Tax-Interest Receipts
0040-00-102-005-12	West Bengal Value Added Tax-Registration Fees
0040-00-102-005-37	West Bengal Value Added Tax-Security Deposit

**Government of West Bengal
Finance Department
Audit Branch**

No.3858-F(Y).

Dated, 15th May, 2015.

MEMORANDUM

Sub: Inclusion of heads of accounts for e-receipt of Government tax and non-tax revenue administered by various departments through GRIPS Portal

On-line receipt of State Government revenue through GRIPS was introduced by the state Government vide FD notification no. 8298-F(Y) dt. 03.10.12. Subsequently a number orders have been issued to prescribe the guidelines for on-line and off-line deposit of the Government receipts through GRIPS. Many departments have brought collection of their tax and non-tax revenues under GRIPS. In the meantime seven more departments have expressed their readiness to adopt on-line and off-line receipt of tax and non-tax revenues through GRIPS portal.

Now, therefore, the Governor is pleased to include the heads of accounts as mentioned in the annexure to this order in GRIPS Portal for on-line and off-line receipt of the related tax and non-tax revenues of the seven departments of the state Government mentioned in the annexure through all / any of the participant bankers.

The Guidelines issued in this regard vide F.D. notification no.8298-F(Y) dt. 03.10.12, Memo.Nos.9668-F(Y) dt.30.11.12,10578-F(Y) dt.28.12.12, 5533-F(Y) dt.09.07.13, 3435-F(Y) dt.1.7.14, & 3312-F(Y) dt.27.4.15 will equally apply in case of the e-receipts under the heads now added .

The Government departments are requested to issue necessary instructions to their subordinate offices for collection of the tax and non-tax revenues through GRIPS portal. If necessary, the concerned departments may arrange for awareness programme for the depositors in this regard.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal.

ANNEXURE

Receipt Head of account	Description
Sports Department	
0202-03-800-001-17	Receipts from Sports & Games-Sale Proceeds
0070-60-800-009-27	Receipts from Account of other than Census-Other Receipts
Youth Service Department	
0202-03-800-001-27	Receipts from sports & games- Other Receipts
0202-03-800-001-27	Receipts from sports & games- Other Receipts
AGRICULTURE Department	
0401-00-103-001-17	Receipts from Seed Farms-Sale Proceeds
0401-00-103-002-17	Establishment of Seed Farms- Sale Saturation with improved Seeds-Sale Proceeds
0401-00-104-001-17	Receipts on account of Experimental Farms-Sale Proceeds
0401-00-104-002-17	Receipts from jute seed Multiplication Farms at Bhajanghat and Goantore -Sale Proceeds
0401-00-105-001-17	Receipts from scheme for distribution of Chemical Fertilisers-Sale Proceeds
0401-00-107-001-17	Receipts from plant protection schemes-Sale Proceeds
0401-00-800-004-27	Receipts from Other Items- Other Receipts
0401-00-120-001-14	Receipts from Agricultural implements-Sale Proceeds
0401-00-800-001-14	Collection of payments for Service rendered-Service Fees
0401-00-800-004-27	Receipts from other items- Other Receipts
0401-00-800-003-16	Recoveries of overpayments-Other Fees
0401-00-800-003-17	Recoveries of overpayment- Sale proceeds
Labour Department	
0230-00-106-001-27	Collection under Contract Labour Rule-Other Receipts'
0230-00-101-002-16	Collection Under the inter-State Migrant Workman-Other Fees
0230-00-106-001-16	Collection under Contract Labour Rule-Other Fees
0230-00-101-004-12	Collection under West Bengal Building and Other Construction Workers (Regulation of Employment and Condition of Service) Rules,2004-Registration Fees
0230-00-101-002-16	Collection Under the inter-State Migrant Workman-Other Fees
0230-00-101-001-16	Fees Motor Transport Workers Act 1961-Other Fees
0230-00-800-009-27	Fees for Registration of Shops and Establishments-Other Receipts
0230-00-800-014-14	Other Items-Service Fees
0230-00-800-014-27	Other Items-Other Fees

0230-00-101-003-12	Collection Under Plantation Labour-Registration Fees
0230-00-102-001-12	Collection from Trade Unions-Registration Fees
Higher Education Department	
0202-01-103-001-15	Collection from Government College-Tuition Fees
0202-01-103-002-15	Tuition and other fees collection from Institutions of Higher Learning-Tuition fees
0202-01-103-003-15	Collection from Non-Governmental College- Tuition fees
0202-01-103-004-15	Collection from other sources- Tuition fees
0202-01-103-004-27	Collection from other sources-Other Receipts
0202-01-800-001-27	Other Receipts(Collection from Special Education)
0202-01-800-002-27	Grants from GOVT. of India for payment of Scholarship to Students from Hindi Speaking States for Post Metric Studies in Hindi-Other Receipts
0202-01-800-003-27	Other Collection from General Education-Other Receipts
0202-01-800-004-27	Other Miscellaneous Receipts- Other Receipts
0202-03-800-001-17	Receipts from Sports & Games-Sale proceeds
0202-03-800-002-01	Receipts from Youth Welfare Activities in respect of N.C.C.-Share of Central Taxes /Duties
0202-03-800-002-23	Receipts from Youth Welfare Activities in respect of N.C.C.-Reimbursement/Grant-in-aid from Central Government
0202-04-800-001-27	Other Receipts (Miscellaneous due to Art and Culture)
0202-03-800-002-27	Receipts from Youth Welfare Activities in respect of N.C.C.-Other Receipts
0202-04-800-002-27	Other Receipts- Other Receipts
0202-04-101-001-27	Other Receipts(Receipts from Archives & Museums)
Forest Department	
0406-01-101-001-01	Sale of Timber & Other Forest Produce-Timber-Share of Central Taxes /duties
0406-01-101-001-02	Sale of Timber & Other Forest Produce-Timber-Duty
0406-01-101-001-17	Sale of Timber & Other Forest Produce-Timber-Sale Proceeds
0406-01-101-002-02	Sale of Timber & Other Forest Produce -Firewood and Charcoal-Duty
0406-01-101-002-05	Sale of Timber & Other Forest Produce -Firewood and Charcoal-Rent
0406-01-101-002-17	Sale of Timber & Other Forest Produce -Firewood and Charcoal-Sale Proceeds
0406-01-101-003-02	Sale of Timber & Other Forest Produce -Grazing and Fodder Grass-Duty

0406-01-101-003-17	Sale of Timber & Other Forest Produce-Grazing and Fodder Grass-Sale Proceeds
0406-01-101-004-17	Sale of Timber & Other Forest Produce-Grass and Other Produce-Sale Proceeds
0406-01-101-007-17	Sale of Timber & Other Forest Produce Bamboos-Sale Proceeds
0406-01-102-001-27	Receipts from Social & Farm Forestry-Other Receipts
0406-01-800-007-27	Other Receipts- Timber-Other Receipts
0406-01-800-008-27	Other Receipts-Firewood and charcoal-Other Receipts
0406-01-800-009-27	Other Receipts-Bamboos-Other Receipts
0406-01-800-010-27	Other Receipts-Grazing & Fodder Grass-Other Receipts
0406-01-800-011-27	Other Receipts -Other Minor Produce-Other Receipts
0406-01-800-021-05	Other Receipts-Other Receipts-Rent
0406-01-800-021-06	Other Receipts-Other Receipts-Fines/Forfeitures/Penalties/ Confiscation
0406-01-800-021-27	Other Receipts-Other Receipts- Other Receipts
0406-01-800-037-13	Other Receipts-One time Processing Fee-Licence Fee
0406-02-112-001-02	Public Gardens, West Bengal-Duty
0406-02-112-001-14	Public Gardens-Receipts on account of Parks and Gardens of directorate, Botanical and Public Gardens, West Bengal-Service Fees
Judicial Department	
0070-01-101-008-16	Other Items-Other Fees

**Government of West Bengal
Finance Department
Audit Branch**

No.4168-F(Y).

Dated, 28th May, 2015.

MEMORANDUM

Sub: Inclusion of heads of accounts for e-receipt of Government tax and non-tax revenue administered by various departments through GRIPS Portal

On-line receipt of State Government revenue through GRIPS was introduced by the state Government vide FD notification no. 8298-F(Y) dt. 03.10.12. Subsequently a number orders have been issued to prescribe the guidelines for on-line and off-line deposit of the Government receipts through GRIPS. In the meantime twenty six departments adopted the process of on-line and off-line receipt of their tax and non-tax revenues through GRIPS portal. Now, the Government has decided to introduce online and off-line receipt of tax and non-tax revenue through GRIPS in all the other departments controlling such receipts under the heads of accounts given in the annexure with effect from 1.7.2015

Therefore, the Governor is pleased to include the heads of accounts as mentioned in the Annexure-I to this order in GRIPS Portal for on-line and off-line receipt of the related tax and non-tax revenues through all / any of the participant bankers. The e-challan form of TR-7 given in Annexure-II shall be used for deposit of the revenue through GRIPS portal in absence of any specific format of challan for deposit of Tax/non-tax revenue of any department.

The Guidelines issued in this regard vide F.D. notification no.8298-F(Y) dt. 03.10.12, Memo.Nos.9668-F(Y) dt.30.11.12, 10578-F(Y) dt.28.12.12, 5533-F(Y) dt.09.07.13, 3435-F(Y) dt.1.7.14, & 3312-F(Y) dt.27.4.15 will equally apply in case of the e-receipts under the heads now added .

The Government departments are requested to issue necessary instructions to their subordinate offices for collection of tax and non-tax revenues through GRIPS portal. If necessary, the concerned departments may arrange for awareness programme for the depositors in this regard.

It will be mandatory for all the departments of the State Government to collect their tax & non-tax revenue only through GRIPS with effect from 01.07.2015 in terms of Chief Secretary's letter no 79(60)-CS/2015 dt. 16.5.2015.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal.

ANNEXURE-I

THE LIST OF DEPARTMENT AND HEAD OF ACCOUNT TO BE INCLUDED IN GRIPS

Receipt Head of Account Description	
Health & Family Welfare	
0051-00-104-002-16	West Bengal Health Recruitment Board Miscellaneous Receipts-Other Fees
0210-01-020-001-14	Receipts from R.G. Kar Hospital-Service Fees
0210-01-020-001-31	Receipts from R.G. Kar Hospital-Hospital Fees
0210-01-020-002-31	Receipts from Carmichal Hospital for Tropical Diseases-Hospital Fees
0210-01-020-003-31	Receipts from Calcutta National Medical College Hospital-Hospital Fees
0210-01-020-004-31	Receipts from Mental Hospital-Hospital Fees
0210-01-020-005-31	Receipts from Other Hospitals and Dispensaries-Hospital Fees
0210-01-020-006-14	Realisation of fees for treatment at After-noon Pay Clinics-Service Fees
0210-01-020-007-10	Realisation of cost of Diet from the Patients-Recoveries
0210-01-101-001-10	Recoveries on account of E.S.I. Corporations Share of Expenditure on E.S.I. Scheme-Recoveries
0210-01-101-001-24	Recoveries on account of E.S.I Corporations Share of Expenditure on E.S.I. Scheme-Reimbursement / Grant-in-aid from Other Bodies
0210-01-101-001-27	Recoveries on account of E.S.I. Corporations Share of Expenditure on E.S I. Scheme -Other Receipts
0210-01-101-002-27	Miscellaneous Receipts-Other Receipts
0210-01-101-003-27	Other Items-Other Receipts
0210-01-107-001-13	Receipts under the Drugs Act-Licence Fees
0210-01-107-001-14	Receipts Under the Drugs Act-Service Fees
0210-01-800-001-14	Collection from Miscellaneous Service Fees-Service Fees
0210-01-800-001-19	Collection from Miscellaneous Service Fees-Dividend/Profit
0210-01-800-002-14	Collection from Bacteriological Laboratory-Service Fees
0210-01-800-003-17	Sale of Blood, Medicines etc. to Institutions Other than in-patients-Sale Proceeds
0210-04-101-001-14	Collection from Miscellaneous Service Fees-Service Fees
0210-04-101-001-27	Collection from Miscellaneous Service Fees-Other Receipts
0210-04-102-001-17	Sale of Sera/Vaccine -Sale Proceeds
0210-04-104-001-13	Receipts from Other Fees. Fines etc.-Licence Fees
0210-04-104-001-27	Receipts from Other Fees, Fines, etc-Other Receipts
0210-04-104-002-27	Other Items-Other Receipts
0210-04-104-003-27	Receipts under the Drugs and Cosmetics, Act, 1940-Other Receipts
0210-04-104-004-27	Receipts under the Cigarettes and other Tobacco Products Act, 2003-Other Receipts
0210-04-104-005-06	Receipts under the Food Safety and Standard act 2006 and Rules and Regulation of 2011-Fines/Forfeitures/Penalties/Confiscation

0210-04-104-005-12	Receipts under the Food Safety and Standard Act ,2006 and Rules and Regulation of 2011 -Registration Fees
0210-04-104-005-13	Receipts under the Food Safety and Standard Act,2006 and Rules and Regulation of 2011-Licence Fees
0210-04-105-001-27	Receipts from Public Health Laboratories-Other Receipts
0210-04-501-001-14	Collection from Miscellaneous Service Fees-Service Fees
0210-04-800-001-10	Recoveries of over payments-Recoveries
0210-04-800-002-10	Receipts from Other Items-Recoveries
0210-04-800-002-27	Receipts from Other Items-Other Receipts
0210-04-800-002-28	Receipts from Other Items-Leave Salary Contribution
0210-04-800-003-27	Leave Salary Contribution-Other Receipts
0210-04-800-003-28	Leave Salary Contribution-Leave salary Contribution
Home(Police)	
0051-00-800-002-16	Other Fees
0055-00-101-001-11	Railway Police-Grant/Contribution
0055-00-101-001-19	Railway Police-Dividend/Profit
0055-00-101-002-10	Railway Departments-Recoveries
0055-00-101-003-10	Other Governments-Recoveries
0055-00-101-004-11	Contribution towards Railway Police-Grant/Contribution
0055-00-101-006-10	Other Governments-Recoveries
0055-00-101-007-10	Other Items-Recoveries
0055-00-101-008-10	Recoveries from Railway Departments-Recoveries
0055-00-101-009-10	Recoveries from other Governments-Recoveries
0055-00-102-001-10	Establishment Charges from C P T-10-Recoveries
0055-00-102-003-10	Other Recoveries-Recoveries
0055-00-103-001-16	Cattle-Pound Receipts-Other Fees
0055-00-103-002-06	Other Fees and Fines-Fines/Forfeitures/Penalties/Confiscation
0055-00-103-003-06	Miscellaneous Receipts-Fines/Forfeitures/Penalties/Confiscation
0055-00-103-004-06	Realisation of Spot Fine due to enforcement of Traffic Rule-Fines/Forfeitures/Penalties/Confiscation
0055-00-103-004-08	Realisation of Spot Fine due to enforcement of Traffic Rule-Cess
0055-00-103-005-06	Realisation of Fees for making queries about stolen/recovered Motor Vehicles in favour of N.C.R.B.-06-Fines/Forfeitures/Penalties/Confiscation
0055-00-104-001-10	Receipts Under Arms Act-Recoveries
0055-00-104-001-13	Receipts Under Arms Act-Licence Fees
0055-00-105-001-14	Police Supplied to Private Persons-Service Fees
0055-00-105-002-10	Receipts Under the Calcutta Hackney Carriage Act-Recoveries
0055-00-105-002-16	Receipts Under the Calcutta Hackney Carriage Act-Other Fees
0055-00-105-003-16	Cattle-Pound Receipts-Other Fees

0055-00-105-004-06	Fees, Fines and For Forfeitures-Fines/Penalties/Forfeitures/Confiscation
0055-00-105-004-14	Fines and For Forfeitures-Service Fees
0055-00-105-004-27	Fees, Fines and For Forfeitures-Other Receipts
0055-00-105-005-27	Other Items-Other Receipts
0055-00-800-001-10	Receipts on Account of Cost of Anti-Hijacking Measures-Recoveries
0055-00-800-001-27	Receipts on Account of Cost Of Anti-Hijacking Measures-Other Receipts
0055-00-800-002-10	Receipts do to Over Payment-Recoveries
0055-00-800-003-28	Collection do to Officers Lent to Foreign Service-Leave Salary Contribution
0055-00-800-004-28	Collection do to Officers Sent on Deputation to other Government-Leave Salary Contribution
0055-00-800-005-10	Miscellaneous Receipt-Recoveries
0055-00-800-005-17	Miscellaneous Receipts-Sale Proceeds
0055-00-800-006-17	Receipts from Sale of Food Staff Supplied to Police Force and N V F Personal at Concessional Rate-Sale Proceeds
0055-00-800-007-10	Miscellaneous Receipts-Recoveries
0055-00-800-007-13	Miscellaneous Receipts-Licence Fees
0055-00-800-007-27	Miscellaneous Receipts-Other Receipts
Correctional Administration	
0056-00-101-001-14	Collection under Jail Services-Service Fees
0056-00-102-001-17	Collection from Sale of Jail Manufacture-Sale Proceeds
0056-00-501-001-14	Collection under Jail Service-Service Fees
0056-00-800-001-07	Miscellaneous Receipts-Interest
0056-00-800-001-27	Miscellaneous Receipts-Other Receipts
0056-00-800-003-27	Miscellaneous Receipts-Other Receipts
Commerce & Industries	
0058-00-101-001-29	Receipts from Stationery items-Stationery Receipts
0058-00-102-001-17	Indian Law Receipts-Sale Proceeds
0058-00-800-001-27	Miscellaneous Receipts-Other Receipts
0058-00-800-002-27	Other Items-Other Receipts
0058-00-800-003-27	Printing Work-done for Other Governments-Other Receipts
0070-60-800-002-12	Registration of Non-trading companies-Registration Fees
0070-60-800-003-12	Leave salary Contribution of Officers Lent foreign Services-Registration Fees
0070-60-800-003-28	Leave salary Contribution of Officers Lent foreign Services-Leave salary Contribution
1475-00-800-002-06	Other Items-Fines/Forfeitures/Penalties/Confiscation
1475-00-800-002-08	Other Items- Cess
1475-00-800-002-13	Other Items-Licence Fees
1475-00-800-002-16	Other Items-Other Fees
1475-00-800-002-17	Other Items-Sale Proceeds

1475-00-800-002-22	Other item-Write Back
1475-00-800-002-27	Other Items-Other Receipts
1475-00-800-002-28	Other Items-Leave Salary Contribution
1475-00-200-001-12	Fees for Registration of Firms-Registration Fees
1475-00-200-001-27	Fees for Registration of Firms-Other Receipts
1475-00-201-001-27	Land Celling other than Agricultural land-Other Receipts
0852-06-600-001-27	Other Items-Other Receipts
0852-06-600-002-17	Oriental Gas Company Undertaking-Sale Proceeds
0852-06-600-002-27	Oriental Gas Company Undertaking-Other Receipts
0852-06-800-001-14	Services & service Fees-Service Fees
0852-06-800-002-27	Receipts under Rice Milling Industry(Regulation)Act-Other Receipts
0852-06-800-003-27	Other Items-Other Receipts
0852-06-800-004-27	Receipts from Industrial Operation-Other Receipts
0852-08-600-001-01	Brick Fields and Factories-Share of Central Taxes/Duties
0852-08-600-001-14	Brick Fields and Factories-Service Fees
0852-08-600-001-17	Brick Fields and Factories-Sale Proceeds
0852-08-600-001-27	Brick Fields and Factories-Other Receipts
0852-08-600-002-27	Other Items-Other Receipts
0852-08-600-003-01	Oriental Gas Company Undertaking-Share of Central Taxes/Duties
0852-08-600-003-17	Oriental Gas Company Undertaking -Sale Proceeds
0852-08-600-003-27	Oriental Gas Company Undertaking-Other Receipts
0853-00-102-001-16	Mineral Concession Fees-Other Fees
0853-00-102-002-09	Royalties-Royalties
0853-00-102-003-27	Other Items-Other Receipts
0853-00-103-001-27	Collection by District Authorities- Other Receipts
0853-00-104-001-16	Mines Department-Other Fees
0853-00-800-001-27	Receipts from Coal Board on account of Check Posts for prevention of unauthorised movement of coal by Road-Other Receipts
0853-00-800-002-27	Other Items- Other Receipts
0875-60-800-001-27	Miscellaneous Collections-Other Receipts
0070-60-800-002-12	Registration of Non-trading companies-Registration Fees
0070-60-800-003-12	Leave salary Contribution of Officers Lent foreign Services-Registration Fees
0070-60-800-003-28	Leave salary Contribution of Officers Lent foreign Services-Leave Salary Contribution
Public Works Department	
0059-01-011-001-03	Receipts from rent of Office Buildings-Taxes
0059-01-011-001-05	Receipts from rent of Office Buildings -Rent
0059-01-102-001-05	Collection of Hire Charge-Rent

0059-01-103-001-10	Collection as Agency Charges-Recoveries
0059-01-800-001-17	Collection from sale of Dead Stock, Waste Paper and Other Item, the cost of which was met from Office Expenses-Sale Proceeds
0059-01-800-002-28	Collection from Leave Salary Contributions-Leave salary Contribution
0059-01-800-003-27	Miscellaneous Receipt-Other Receipts
0059-01-800-003-28	Miscellaneous Receipt-Leave Salary Contribution
0059-01-800-005-27	Other Items-Other Receipts
0059-01-800-006-16	Collection from Application Fees/Renewal Fees/Duplicate copy Fees for enlistment -Other Fees
0059-01-800-006-27	Collection from Application Fees/Renewal Fees/ Duplicate Copy Fees for enlistment-Other Receipts
0070-01-101-008-16	Other Items-Other Fees
0070-60-800-007-12	Miscellaneous Ferry Receipts on Account of Adaptation of the Bengal Ferry Act-Registration Fees
1054-00-102-001-25	Collection from Tolls on Roads-Toll
1054-00-102-002-25	Collection from Tolls On Bridges-Toll
1054-00-102-003-27	Collection from Ferry Receipts- Other Receipts
1054-00-800-001-10	Recoveries of Expenditure -Recoveries
1054-00-800-002-10	Collection from Other Items- Recoveries
1054-00-800-002-27	Collection from Other Items- Other Receipts
1054-00-800-003-27	Leave Salary Contribution-Other Receipts
1054-00-800-004-27	Agency Charges on National Highways Works received from Government of India -Other Receipts
1054-00-800-005-27	Railway's share for ROB-Other Receipts
1054-00-800-005-27	Railway's share for ROB-Other Receipts
Judicial	
0070-01-101-008-16	Other Items-Other Fees
0070-01-102-001-06	General Fees, Fines, for Forfeitures-Fines/ForfeituresPenalties/Confiscation
0070-01-102-002-06	Miscellaneous Fees and Fines-Fines/Forfeitures/Penalties/Confiscation
0070-01-102-003-06	Other Fines and Forfeitures-Fines/Forfeitures/Penalties/Confiscation
0070-01-102-004-06	Fines etc.realised under the Police Act-Fines/Forfeitures/Penalties/Confiscation
0070-01-501-001-16	Services and service Fees-Other Fees
0070-01-501-002-16	Other Items-Other Fees
0070-01-800-001-27	Sale Proceeds of Unclaimed Escheated Properly -Other Receipts
0070-01-800-005-12	Other Items-Registration Fees
0070-01-800-006-27	Compensation & net working of city court in kolkata-Other Receipts
0070-01-800-008-13	Licence Fees of Law Clerk-Licence Fees
0070-01-800-009-16	Admission Fees for Enrolment of Law Clerks-Other Fees
0070-60-800-005-12	Registration of Death, Birth etc.-Registration Fees

0075-00-900-001-27	Refunds of Lapsed Deposits-Other Receipts
0075-00-800-006-06	Refund of Lapsed Deposit-Fines/Forfeitures/Penalties/Confiscation
0075-00-800-006-27	Refund of Lapsed Deposit-Other Receipts
Home(C&E)	
0070-02-101-001-17	Collection Due to Sale Proceeds Of Election Forms-Sale Proceeds
0070-02-102-001-06	Receipts on a/c of fees etc-Fines/Forfeitures/Penalties/Confiscation
0070-02-104-001-06	Receipts on Account of Fees.Fines etc-Fines/Forfeitures/Penalties/Confiscation
0070-02-105-001-11	Contribution towards Issue of Voter Identity Cards-Grant/Contribution
0070-02-105-002-27	Cost realised on account of duplicate voter identity card-Other Receipts
0070-02-800-002-10	Compensation due to loss of Election Materials-Recoveries
0070-02-800-003-10	Other Items(Lending charge of EVM)-Recoveries
0070-02-800-003-27	Other items(Lending charge of EVM) -other Receipts
0070-02-800-004-10	Recoveries of Defacement Charges-Recoveries
0070-60-800-008-14	Receipts on Account of Census-Service Fees
0070-60-800-009-27	Receipts on Account of Other than Census-Other Receipts
0070-60-800-009-28	Receipt on Account of Other than Census-Leave Salary Contribution
1475-00-107-001-14	Census operation in West Bengal-Service Fees
0070-02-800-001-27	Election-Other Election Charges-Recoveries from the Union Government-Other Receipts
Home(Political)	
0070-60-101-005-15	Receipts on Account of Cinematograph Film rules-Tution Fees
0070-60-101-005-27	Receipts on Account of Cinematograph Film rules- Other Receipts
0070-60-103-001-27	Miscellaneous Receipt under Explosive Act- Other Receipts
Home(Defence)	
0070-60-102-001-17	Miscellaneous Receipt under citizenship Act-Sale Proceeds
0070-60-107-002-10	Collection due to Passport and Visa Forms-Recoveries
0070-60-107-002-17	Collection due to Passport and Visa Forms-Sale Proceeds
0070-60-116-001-10	Receipts on Account of Passport-Recoveries
0070-60-116-001-16	Receipts on Account of Passport-Other Fees
0070-60-116-001-17	Receipts on Account of Passport-Sale Proceeds
0070-60-116-001-27	Receipts on Account of Passport -Other Receipts
0070-60-117-001-10	Receipts on Account visa Fees-Recoveries
0070-60-117-001-16	Receipt on Account visa Fees-Other Fees
Fisheries	
0405-00-011-001-05	Rents for Fisheries-Rent
0045-00-011-002-05	Receipt of Room Rent from Guest House of Meen Bhawan-Rent
0405-00-102-001-13	Receipts in connection with licence fees.fines-Licence Fees
0405-00-102-001-27	Receipts in connection with licence fees .fines -Other Receipts

0405-00-103-001-17	Development of derelict fisheries- Sale Proceeds
0405-00-103-001-27	Development of derelict fisheries-Other Receipts
0405-00-103-003-27	Other Items-Other Receipts
0405-00-800-001-28	L.S Contribution-Leave Salary Contribution
0405-00-800-002-32	Receipts from Govt. Of India on accounting of Strengthening Fisheries Cell/ Training/Workshop etc.-Subsidy
0405-00-800-003-27	Subsidy/Grants-in-Aid from N.C.D.C.-Other Receipts
0405-00-800-003-32	Subsidy/Grants-in-Aid from N.C.D.C.-Subsidy
0405-00-800-004-27	Other Items-Other Receipts
0405-00-800-005-28	Shark Liver Oil Scheme-Leave Salary Contribution
0405-00-800-006-27	Receipts from sale of Forms, Documents, Maps etc.and Consultancy Charges- Other Receipts
Animal Resource & Development	
0403-00-101-001-14	Supply of vaccine for foot and mouth disease to the Cattle owner-Service Fees
0403-00-101-002-14	Central Livestock Research -cum Breeding at Haringhata-Service Fees
0403-00-101-003-27	Other Items-Other Receipts
0403-00-102-001-17	Establishment of a Central Livestock Research -cum-Breeding station at Haringhata-Sale Proceeds
0403-00-102-002-27	Other Items-Other Receipts
0403-00-102-003-27	Improvement of Milk production by Cross Breeding Dairy Cattle at Haringhata- Other Receipts
0403-00-103-001-17	Intensive egg and poultry production -cum marketing-Sale proceeds
0403-00-103-001-27	Intensive egg and poultry production -cum-marketing-Other Receipts
0403-00-103-002-27	Other Items-Other Receipts
0403-00-104-001-27	Ship and Wool Development-Other Receipts
0403-00-105-001-27	Piggery Development-Other Receipts
0403-00-105-002-27	Pig Breeding Station -cum-Bacon Factory-Other Receipts
0403-00-106-001-27	Maintenance of Salboni Fodder Farm-Other Receipts
0403-00-106-002-27	Haringhata Fodder Farm(Main)-Other Receipts
0403-00-106-003-27	Maintenance of Drought Prone Area Programme-Animal Husbandry-Other Receipts
0403-00-106-004-17	Other Items-Sale Proceeds
0403-00-106-004-27	Other Items- Other Receipts
0403-00-107-001-27	Maintenance of Salboni Fodder Farm-Other Receipts
0403-00-107-002-27	Haringhata Fodder Farm(Main)-Other Receipts
0403-00-107-003-27	Maintenance of Drought Prone Area Programme-Animal Husbandary-Other Receipts
0403-00-107-004-27	Other Items-Other Receipts
0403-00-108-001-27	Livestock Development-Other Receipts

0403-00-109-001-27	Livestock Development-Other Receipts
0403-00-110-001-11	Grant from I.C.A.R, for the Scheme “Improvement of Milk Production by cross Breeding Dairy Cattle at Haringhata-Grant/Contribution
0403-00-110-002-11	Grant from I.C.A.R.for the scheme -All India Coordinator Research Project on epidemiological studies on F.M.D-Virus Typing Centres-Grant/Contribution
0403-00-501-001-14	Supply of vaccine for Foot & Mouth Disease to the cattle owner-Service Fees
0403-00-501-002-14	Central Livestock Research -cum-Breeding at Haringhata-Service Fees
0403-00-501-003-27	Other Items-Other Receipts
0403-00-789-001-17	Establishment of State Poultry Farm at Malda-Sale Proceeds
0403-00-789-001-27	Establishment of State Poultry Farm at Malda-Other Receipts
0403-00-789-002-27	Salboni Fodder Farm-Other Receipts
0403-00-800-001-10	Recoveries of Overpayment-Recoveries
0403-00-800-002-28	leave Salary Contribution-Leave salary contribution
0403-00-800-003-27	Other Items-Other Receipts
0403-00-800-004-32	Subsidy/Grants-in-aid for NCDC-Subsidy
0404-00-101-001-17	Receipts from sales-Sale Proceeds
0404-00-102-001-17	Receipts from sales-Sale Proceeds
0404-00-102-001-27	Receipts from Sales-Other Receipts
0404-00-102-002-27	Other Receipts-Other Receipts
0404-00-103-001-17	Receipts from sales-Sale Proceeds
0404-00-103-002-27	Other Receipts-Other Receipts
0404-00-104-001-17	Receipts from sales-Sale Proceeds
0404-00-104-002-27	Other Receipts-Other Receipts
0404-00-105-001-17	Receipts from sales-Sale Proceeds
0404-00-105-002-27	Other Receipts-Other Receipts
0404-00-800-001-27	Grant from Indian Dairy Corporation under W.F.P. No. 618-Other Receipts
0404-00-800-002-28	Leave Salary Contribution-Leave salary contribution
0404-00-800-003-27	Receipts from Mother Dairy, Dankuni-Other Receipts
0404-00-800-004-27	Other Items-Other Receipts
0404-00-800-005-15	Education and Training for Dairy Personnel-Tution Fees
Irrigation & Waterways	
0700-01-101-001-01	Mayurakshi Irrigation Scheme -Share of Central Taxes/Duties
0070-01-101-001-02	Mayurakshi Irrigation Scheme-Duty
0070-01-101-001-05	Mayurakshi Irrigation Schemes-Rent
0070-01-101-001-06	Mayurakshi Irrigation Schemes-Fines/Forfeitures/Penalties/Confiscation
0070-01-101-001-07	Mayurakshi Irrigation Scheme-Interest
0070-01-101-001-17	Mayurakshi Irrigation Schemes- Sale Proceeds
0700-01-101-001-27	Mayurakshi Irrigation Schemes-Other Receipts

0700-01-101-002-27	Mayurakshi Navigation Schemes-Other Receipts
0070-01-102-001-02	Kangsabati Irrigation Schemes-Duty
0070-01-102-001-05	Kangsabati Irrigation Schemes-Rent
0070-01-102-001-06	Kangsabati Irrigation Schemes-Fines/Forfeitures/Penalties/Confiscation
0070-01-102-001-07	Kangsabati Irrigation Schemes-Interest
0070-01-102-001-17	Kangsabati Irrigation Schemes-Sale Proceeds
0070-01-102-001-27	Kangsabati Irrigation Schemes-Other Receipts
0070-01-103-001-03	Damodar Irrigation Schemes-Taxes
0070-01-103-001-05	Damodar Irrigation Schemes-Rent
0070-01-103-001-06	Damodar Irrigation Schemes-Fines/Forfeitures/Penalties/Confiscation
0070-01-103-001-07	Damodar Irrigation Schemes-Interest
0070-01-103-001-17	Damodar Irrigation Schemes- Sale Proceeds
0070-01-103-001-27	Damodar Irrigation Schemes- Other Receipts
0070-01-103-002-27	Damodar Navigation Schemes-Other Receipts
0070-01-103-003-27	Damodar Drainage Schemes-Other Receipts
0700-01-104-001-02	Teesta Barrage Irrigation Schemes-Duty
0070-01-104-001-05	Teesta Barrage Irrigation Schemes-Rent
0070-01-104-001-27	Teesta Barrage Irrigation Schemes-Other Receipts
0070-01-105-001-05	Subarnarekha Irrigation Schemes-Rent
0070-01-105-001-27	Subarnarekha Irrigation Schemes-Other Receipts
0070-80-800-001-05	Other Receipts: Rent of Buildings, Furniture, etc.-Rent
0070-80-800-002-27	Indirect Receipts-Other Receipts
0070-80-800-003-27	Other Items-Other Receipts
0070-80-800-004-27	Navigation-Other Receipts
0701-01-101-001-01	Mayurakshi Irrigation Schemes-Share of Central Taxes/Duties
0701-01-101-001-02	Mayurakshi Irrigation Schemes-Duty
0701-01-101-001-05	Mayurakshi Irrigation Schemes-Rent
0701-01-101-001-06	Mayurakshi Irrigation Schemes-Fines/Forfeitures/Penalties/Confiscation
0701-01-101-001-07	Mayurakshi Irrigation Schemes-Interest
0701-01-101-001-17	Mayurakshi Irrigation Schemes-Sale Proceeds
0701-01-101-001-27	Mayurakshi Irrigation Schemes-Other Receipts
0701-01-101-002-27	Mayurakshi Navigation Schemes-Other Receipts
0701-01-102-001-02	Kangsabati Irrigation Schemes-Duty
0701-01-102-001-05	Kangsabati Irrigation Schemes-Rent
0701-01-102-001-06	Kangsabati Irrigation Schemes-Fines/Forfeitures/Penalties/Confiscation
0701-01-102-001-07	Kangsabati Irrigation Schemes-Interest
0701-01-102-001-17	Kangsabati Irrigation Schemes-Sale Proceeds
0701-01-102-001-27	Kangsabati Irrigation Schemes-Other Receipts

0701-01-103-001-03	Damodar Irrigation Schemes-Taxes
0701-01-103-001-05	Damodar Irrigation Schemes-Rent
0701-01-103-001-06	Damodar Irrigation Schemes-Fines/Forfeitures/Penalties/Confiscation
0701-01-103-001-07	Damodar Irrigation Schemes-Interest
0701-01-103-001-17	Damodar Irrigation Schemes-Sale Proceeds
0701-01-103-001-27	Damodar Irrigation Schemes-Other Receipts
0701-01-103-002-27	Damodar Navigation Schemes-Other Receipts
0701-01-103-003-27	Damodar Drainage Schemes-Other Receipts
0701-01-104-001-02	Teesta Barrage Irrigation Schemes-Duty
0701-01-104-001-05	Teesta Barrage Irrigation Schemes-Rent
0701-01-104-001-27	Teesta Barrage Irrigation Schemes-Other Receipts
0701-01-105-001-05	Subarnarekha Irrigation Schemes-Rent
0701-01-105-001-27	Subarnarekha Irrigation Schemes-Other Receipts
0701-03-101-001-01	Sale of Water for Irrigation Purposes-Share of Central Taxes/Duties
0701-03-101-001-17	Sale of Water for Irrigation Purposes-Sale Proceeds
0701-03-101-002-02	Other Receipts-Rent
0701-03-101-003-27	Other Items-Other Receipts
0701-03-101-004-07	Interest on Arrears of Water Rates-Interest
0701-03-102-001-02	Sale of Water for Irrigation Purposes-Duty
0701-03-102-001-17	Sale of Water for Irrigation Purposes-Sale Proceeds
0701-03-102-003-07	Interest on Arrears of Water Rates-Interest
0701-03-103-001-02	Sale of Water for Irrigation Purposes-Duty
0701-03-103-001-17	Sale of Water for Irrigation Purposes-Sale Proceeds
0701-03-103-001-21	Sale of Water for Irrigation Purposes-Water Rate
0701-03-103-002-27	Other Items-Other Receipts
0701-03-103-003-05	Interest on Arrears of Water Rates-Rent
0701-03-103-003-07	Interest on Arrears on Water Rates-Interest
0701-03-104-001-17	Sale of Water for Irrigation Purposes-Sale Proceeds
0701-03-104-001-21	Sale of Water for Irrigation Purposes-Water Rate
0701-03-104-002-05	Other Receipts: Rent of Buildings, Furnitures, etc-Rent
0701-03-104-003-27	Other Items-Other Receipts
0701-03-104-004-07	Interest on Arrears of Water Rates-Interest
0701-03-107-001-01	Sale of Water for Irrigation Purposes-Share of Central Taxes/Duties
0701-03-107-001-17	Sale of Water for Irrigation Purposes-Sale Proceeds
0701-03-107-001-21	Sale of Water for Irrigation Purposes-Water Rate
0701-03-107-002-05	Other Receipts: Rent of Buildings, Furniture, etc-Rent
0701-03-107-003-27	Other Items-Other Receipts
0701-03-107-004-05	Interest on Arrears of Water Rates-Rent

0701-03-107-004-07	interest on Arrears of Water Rates-Interest
0701-04-101-001-02	Sale of Water for Irrigation Purposes-Duty
0701-04-101-001-05	Sale of Water for Irrigation purposes-Rent
0701-04-101-001-17	Sale of Water for Irrigation Purposes-Sale Proceeds
0701-04-101-002-05	other Receipts-Rent of Buildings,Furniture,etc-Rent
0701-04-101-003-27	Other Items-Other Receipts
0701-04-101-004-07	interest on Arrears of Water Rates-Interest
0701-04-101-004-27	Interest on Arrears of Water Rates-Other Receipts
0701-04-102-001-02	Sale of Water for Irrigation Purposes-Duty
0701-04-102-001-17	Sale of Water for Irrigation Purposes-Sale Proceeds
0701-04-102-002-05	Other Receipts -Rent of Buildings,Furnitures,etc-Rent
0701-04-102-003-27	Other Items-Other Receipts
0701-04-102-004-27	Interest on Arrears of Water Rates-Other Receipts
0701-04-102-005-27	Indirect Receipts-Other Receipts
0701-04-103-001-17	Sale of Water for Irrigation Purposes-Sale Proceeds
0701-04-103-002-05	Other Receipts-Rent of Buildings,Furniture,etc-Rent
0701-04-103-003-27	Other Items-Other Receipts
0701-04-103-004-27	Interest on Arrears of Water Rates-Other Receipts
0701-04-104-001-01	Sale of Water for Irrigation Purposes-Share of Central Taxes/Duties
0701-04-104-001-17	Sale of Water for Irrigation Purposes-Sale Proceeds
0701-04-104-002-05	Other Receipts-Rent of Buildings.Furniture.etc-Rent
0701-04-104-003-27	Other Items-Other Receipts
0701-04-104-004-27	Indirect Receipts-Other Receipts
0701-04-700-003-27	Other Items-Other Receipts
0701-04-700-004-07	Interest on Arrears of Water Rates-Interest
0701-04-700-004-27	Interest on Arrears of Water Rates-Other Receipts
0701-80-800-001-05	Other Receipts-Rent of Buildings, Furniture, etc-Rent
0701-80-800-002-27	Indirect Receipts-Other Receipts
0701-80-800-003-27	Other Items-Other Receipts
0701-80-800-004-27	Navigation-Other Receipts
Water Resources Investigation & Dev	
0702-01-101-001-27	Tank Irrigation-Other Receipts
0702-01-102-001-27	Lift Irrigation- Other Receipts
0702-01-102-002-27	Lift Irrigation by Supplyof Pump Sets- Other Receipts
0702-01-102-003-27	Lift Irrigation from Rivers and Beels-Other Receipts
0702-01-800-001-27	Minor Irrigation-Other Receipts
0702-02-101-001-24	Deep Tubewell Irrigation -Reimbursement/Grant-in-aid from Other Bodies
0702-02-101-001-27	Deep Tubewell Irrigation -Other Receipts

0702-02-101-002-27	Receipts from Shallow Tubewells- Other Receipts
0702-02-800-001-07	Recoveries on Other Receipts-Interest
0702-04-102-001-29	Recoveries from Flood Control Project-Stationary Receipts
0702-80-800-002-27	Other Items- Other Receipts
Food Processing Industry & Horticulture	
0551-60-822-001-17	Cinchona Plantation-Sale Proceeds
0551-60-822-001-27	Cinchona Plantation-Other Receipts
0551-60-822-002-17	Scheme for the supply food -stuff to the staff under Cinchona Plantation-Sale Proceeds
0551-60-822-003-17	Cinchona plantation-Quinine and Quinine Product-Sale proceeds
0551-60-822-004-17	Cinchona Plantation-Cinchona Product-Sale Proceeds
0551-60-830-001-27	Ipecac-Other Receipts
0551-60-830-004-27	Alternative and subsidiary crops-Other Receipts
0551-60-830-005-27	Receipts for supply of food -stuff to the staff under different Medical Plantation-Other Receipts
0551-60-830-006-27	Other Items- Other Receipts
0551-60-830-007-27	Emetine Hydrochloride -Other Receipts
Panchayet & Rural Devolpment	
0515-00-101-001-27	Training-cum-production centres-Other Receipts
0515-00-101-002-27	Other Items- Other Receipts
0515-00-102-001-27	Other Items- Other Receipts
0515-00-800-001-27	Contribution from Zilla Parishads in connection with Panchayat Exhibition,1978-Other Receipts
0515-00-800-002-27	Fees,Fines and forfeitures in connection with Panchyat Election-Other Receipts
0515-00-800-003-03	Misc.Receipts in connection with Panchyat Election-Taxes
0515-00-800-003-27	Misc.Receipts in connection with Panchyat Election-Other Receipts
0515-00-800-004-24	Assistance from the UNICEF/other organigations for creation of sanitation facilities in rural areas-Reimbursement/Grant-in-aid from other bodies
0515-00-800-008-28	Receipts on account of Leave Salary Contribution -Leave salary Contribution
0515-00-800-009-27	Other Items- Other Receipts
0070-60-800-020-03	Receipts from ponds maintained by Zilla Parlshad Panchyat etc.-Taxes
Co-operation	
0425-00-101-001-16	Audit Fees for Co-operation-Other Fees
0425-00-800-002-28	Leave Salary Contribution-Leave salary contribution
0425-00-800-004-32	Subsidy from National co-operative devolpment Corporation for co-operative devolpment schemes-Subsidy
0425-00-800-006-11	Grants from UNICEFfor setting up of weavers co-operative societies for flood-affected loomless weavers -Grant/Contribution
0425-00-800-006-27	Grants from UNICEF for setting up of co-operative societies for flood affected loomless weavers-Other Receipts

0425-00-800-007-27	Other Items-Other Receipts
0425-00-800-008-05	Share of Revenue Deposited by the Beneficiary Co-operatives against Utilisation of Storage Facilities Created in Co-operatives Sector through RIDF-Rent
0235-01-800-004-14	Receipts from N.C.D.C. for Co-operative Schemes-Service Fees
0235-01-800-004-32	Receipts from N.C.D.C. for Co-operative Scheme-Subsidy
Civil Defence	
0070-60-106-002-27	Receipt on account of administration of petroleum a/c-Other Receipts
0070-60-106-004-27	Other Items-Other Receipts
0070-60-106-006-27	Other Items-Other Receipts
0070-60-800-015-17	Disposal of un-serviceable utility goods of WBNVF-Sale Proceeds-Sale Proceeds
0070-60-800-006-03	Recoveries in respect of W B N V F -Taxes
0070-60-800-006-14	Recoveries in respect of W B N V F -Service Fees
0070-60-800-007-10	Miscellaneous Ferry Receipts on Account of Adaptation of the Bengal Ferry Act-Recoveries
Fire & Emergency Service	
0070-60-109-001-13	Fees Under the West Bengal Fire Services Act-Ucense Fees
0070-60-109-001-14	Fees Under West Bengal Fire Services Act- Service Fees
0070-60-109-003-05	Realisation of Rent from Fire Station buildings-Rent
School Education	
0202-01-101-001-15	Collection from Elementary Education-Tuition Fees
0202-01-101-001-16	Collection from Elementary Education-Other Fees
0202-01-101-002-15	Other Receipts-Tuition Fees
0202-01-101-003-15	Tuition and Other Fees-Tuition Fees
0202-01-101-003-16	Tuition & Other Fees-Other Fees
0202-01-102-001-15	Collection from Secondary Education-Tuition Fees
0202-01-102-001-16	Collection from Secondary Education-Other Fees
0202-01-102-002-17	Collection from Text Book of Secondary Education-Sale Proceeds
0202-01-102-003-27	Other Receipts-Other Receipts
0202-01-102-004-15	Collection from Secondary Education-Tuition Fees
0202-01-102-004-16	Collection from Secondary Education-Other Fees
0202-01-102-005-17	Collection from Text Book of Secondary Education-Sale Proceeds
0202-01-103-002-15	Tuition and other fees collection from InstiTuition of Higher Learning-Tuition Fees
0202-01-103-004-15	Collection from other sources-Tuition Fees
0202-01-103-004-27	Collection from other sources-Other Receipts
0202-01-103-005-15	Tuition and other fees collection from InstiTuition of Higher Learning-Tuition Fees
0202-01-103-007-27	Collection from other sources-Other Receipts

0202-01-800-001-10	Collection from Special Education-Recoveries
0202-01-800-001-13	Collection from Special Education-Licence Fees
0202-01-800-001-15	Collection from Special Education -Tuition Fees
0202-01-800-001-27	Collection from Special Education-Other Receipts
0202-01-800-003-10	Other Collections from General Education-Recoveries
0202-01-800-003-14	Other Collections from General Education-Service Fees
0202-01-800-003-15	Other Collections from General Education-Tuition Fees
0202-01-800-003-27	Other Collections from General Education-Other Receipts
0202-01-800-003-28	Other Collections from General Education-Leave Salary Contribution
0202-01-800-003-34	Other Collection from General Education-Premium
0202-01-800-004-06	Other Miscellaneous Receipts -Fines/Forfeitures/Penalties/Confiscation
0202-01-800-004-17	Other Miscellaneous Receipts-Sale Proceeds
0202-01-800-004-27	Other Miscellaneous Receipts-Other Receipts
0202-01-800-005-10	Sale proceeds of assets etc. of the derecognised schools-Recoveries
0202-01-800-005-14	Sale proceeds of assets etc of the derecognised school-Service Fees
0202-01-800-005-15	Sale proceeds of assets etc of the derecognised school-Tuition Fees
0202-01-800-005-17	Sale proceeds of assets etc. of the derecognised school-Sale Proceeds
0202-01-800-005-27	Sale proceeds of assets etc. of the derecognised schools-Other Receipts
0202-01-800-005-28	Sale proceeds of assets etc. of the derecognised schools-Leave Salary Contribution
Agriculture Marketing	
0435-00-104-001-16	Soil and Water conservation. Food storage and Warehousing-Other Receipts
0435-00-800-001-27	Receipts for other Agricultural programme-Other Receipts
Housing	
0216-01-106-001-05	Collection under General Pool Accommodation-Rent
0216-01-106-002-05	Licence Fees-Rent
0216-01-106-003-05	Other Items-Rent
0216-01-107-001-05	Police Housing-Rent
0216-01-700-001-05	Police Housing-Rent
0216-02-101-001-01	Collection under Government Housing Scheme-Share of Central Taxes/Duties
0216-02-101-001-05	Collection under Government Houing Scheme-Rent
0216-02-101-002-05	Other Items-Rent
0216-02-101-003-05	Rent-Rent
0216-02-102-001-05	Collection under subsidised Industrial Housing Scheme-Rent
0216-02-102-002-05	Other Items-Rent
0216-02-103-001-05	Collection under Kalyani Housing Scheme-Rent
0216-02-104-001-05	Collection under Middle Income Group Housing Scheme-Rent
0216-02-105-001-05	Collection from Rental Housing Scheme-Rent

0216-02-105-001-20	Collection From Rental Housing Scheme-Refund
0216-02-105-002-05	Other Items-Rent
0216-02-106-001-05	Collection under Slum Clearance Housing Scheme-Rent
0216-02-106-002-05	Other Items-Rent
0216-02-107-001-05	Collection under Low Income Group Housing Scheme-Rent
0216-02-107-002-05	Other Items-Rent
0216-02-108-001-05	Collection under Haldia Housing Scheme-Rent
0216-02-109-001-05	Collection under Asansol Housing Scheme-Rent
0216-02-110-001-05	Collection under Integrated H.Sc. For Industrial Workers And Weaker Sections-Rent
0216-02-110-002-05	Other Items-Rent
0216-02-111-001-05	Receipts from Bidhannagar-Rent
0216-02-111-001-10	Receipts from Bidhannagar-Recoveries
0216-02-800-001-05	Government Requisitioned Buildings Rent- Rent
0216-02-800-002-28	Collection from Other Items-Leave Salary Contribution
0216-02-800-004-28	Other Items-Leave Salary Contribution
0216-02-800-007-27	Receipts under the West Bengal Building (Regulation of Promotion of Construction and Transfer by Promoters)Act 1993-Other Receipts
0216-02-800-008-16	Receipts under the West Bengal Apartment Ownership Act,1972-Other Fees
0216-02-800-009-28	Collection from Other Items-Leave Salary Contribution
0216-03-800-001-27	Rural Housing-Other Receipts
0216-80-800-001-27	Rural Housing-Other Receipts
0217-03-800-003-05	Collection from Kalyani Market-Rent
0217-03-800-004-05	Collection from Leased out plots-Rent
0217-03-800-005-05	Collection from Townships and Administrative Colonies-Rent
0217-03-800-006-05	Collection from Patipukur Market-Rent
0217-60-800-001-16	Collection from Other Item-Other Fees
0217-60-800-001-27	Collection from Other Item-Other Receipts
0217-01-101-001-27	Grants from the Government of India for Research on impact of rapid transit system on environment in Calcutta-Other Receipts
0217-02-800-001-05	Receipts from Urban Development Authorities etc-Rent
0216-80-800-002-10	Receipts as realised from the allottees and transferees under Purba Putiery Development Schemes-Recoveries
0216-80-800-002-27	Receipts as realised from the allottees and transferees under Purba Putiery Development Schemes-Other Receipts
0216-80-800-003-10	Receipts as Realised from the allottees and transferees under Sodepur Development Scheme-Recoveries

0216-80-800-003-27	Receipts as realised from the allottees and transferees under Sodepur Development Scheme-Other Receipts
0216-80-800-004-10	Receipts as realised from the allottees and transferees under Baisnabghata development Scheme-Recoveries
0216-80-800-004-27	Receipts as realised from the allottees and transferees under Baisnabghata Development Scheme-Other Receipts
0216-02-111-001-16	Receipts from Bidhannagar-Other Fees
Municipal Affairs	
0217-60-800-002-05	Receipts on account of rent and service charge of I.L.G.S. Building-Rent
Information & Cultural Affairs	
0220-01-102-001-05	Collection from Departmentally Produced Films-Rent
0220-01-103-001-27	Collection from Cinematographic Rule-Other Receipts
0220-01-800-001-17	Collection from Miscellaneous Items-Sale Proceeds
0220-01-800-001-27	Collection from Miscellaneous Items-Other Receipts
0220-01-800-002-27	Collection from Cinematographic Rule-Other Receipts
0220-60-106-001-14	Collection from Advertising and Visual Publicity-Service Fees
0220-60-113-001-17	Collection from other Publication-Sale Proceeds
0220-60-800-001-27	Collection from Other Items-Other Receipts
0202-04-103-001-16	Receipts from Cenematographic Rules-Other Fees
0202-04-800-001-27	Miscellaneous due to Art and Culture -Other Receipts
0202-04-800-002-27	Other Receipts-Other Receipts
Disaster Management	
0250-00-800-017-11	UNDP Disaster Risk Reduction Programme-Grant/Contribution
0250-00-800-006-11	UNDP Disaster Risk Management Programme-Grant/Contribution
0235-60-800-003-27	Training through the designated State Resource Institute(SRIs)to the Practicing Engineers & Supporting Hazzard Safety Cells under NPCBEERM-Other Receipts
0235-01-800-007-24	Receipts from E.E.C. for Flood and Cyclone Reimbursement/Grant-in-aid from Other Bodies
Refugee Relief & Rehabilitation	
0235-01-200-001-17	Receipts on account of hired and requisitioned buildings and disposal of camp materials etc. Sale Proceeds
0235-01-200-002-17	Receipts from sale of finished products of various camps etc. Sale Proceeds
0235-01-200-003-17	Receipts from sale of unservicable stores and materials for Bangladesh Evacuees-Sale Proceeds
0235-01-200-004-05	Receipts from Tenant Schemes-Rent
0235-01-200-005-05	Receipts from Market Schemes-Rent
0235-01-200-006-17	Receipts from Tollygunge Poultry Multiplication Centre-Sale Proceeds

0235-01-200-007-17	Receipts relating to production Centres under Deputy Director (Production)-Sale Proceeds
0235-01-200-008-17	Receipts relating to production Centres under Director(W.R)-Sale Proceeds
0235-01-200-009-17	Receipts relating to Other production Centres-Sale Proceeds
0235-01-200-011-27	Receipts from other items-Other Receipts
0235-01-200-012-17	Receipts on account of Fulia Township-Sale Proceeds
0235-01-200-013-17	Receipts relating to production Centres under Director(W.R)-Sale Proceeds
Consumer Affairs	
1475-00-106-001-01	Receipts in connection with adoption of metric system of weights and measures-Share of Central Taxes/Duties
1475-00-106-001-03	Receipts in connection with adoption of metric system of weights and measures-Taxes
1475-00-106-001-06	Receipts in connection with adoption of metric system of weights and measures Fines/Forfeitures/Penalties/Confiscation
1475-00-106-001-07	Receipts in connection with adoption of metric system of weights and measures-Interest
1475-00-106-001-10	Receipts in connection with adoption of metric system of weights and measures-Recoveries
1475-00-106-001-12	Receipts in connection with adoption of metric system of weights and measures-Registration Fees
1475-00-106-001-13	Receipts in connection with adoption of metric system of weights and measures-Licence Fees
1475-00-106-001-16	Receipts in connection with adoption of metric system of weights and measures-Other Fees
1475-00-106-001-17	Receipts in connection with adoption of metric system of weights and measures-Sale Proceeds
1475-00-106-001-27	Receipts in connection with adoption of metric system of weights and measures-Other Receipts
1456-00-800-002-06	Receipts under Consumer Protection Act,1986-Fines/Forfeitures/Penalties/Confiscation
1456-00-800-002-26	Receipts under Consumer Protection Act,1986-Loans
1456-00-800-002-27	Receipts under Consumer Protection Act,1986-Other Receipts
1456-00-800-003-27	Strengthening of Consumer Disputes Redressal Commission-Other Receipts
1456-00-800-006-27	Receipts for Awareness Programme under Consumer Club.-Other Receipts
1456-00-800-007-27	Receipts towards Consumer Welfare Fund -Other Receipts
Micro & Small Scale Enterprises and Textiles Department	
0851-00-101-001-17	Industrial Estate,Baruipur-Sale Proceeds
0851-00-101-002-17	Industrial Estate,Kalyani-Sale Proceeds
0851-00-101-002-27	Industrial Estate.Kalyani-Other Receipts
0851-00-101-003-27	Industrial Estate, Howrah-Other Receipts

0851-00-101-005-17	Industrial Estate ,Manicktala under C.M.P.O working cum living centre-Sale Proceeds
0851-00-102-001-03	Grants from Government of India-Taxes
0851-00-102-001-27	Grants from Government of India-Other Receipts
0851-00-102-002-27	Receipts from small scale Industries-Other Receipts
0851-00-103-001-17	Receipts from Handloom Industries-Sale Proceeds
0851-00-104-001-17	Receipts from Handicrafts Industries-Sale Proceeds
0851-00-105-001-17	Receipts from Khadi and Village Industries-Sale Proceeds
0851-00-106-001-16	Receipts from Coir Industries-Other Fees
0851-00-107-001-17	Receipts from Sericulture Industries-Sale Proceeds
0851-00-800-001-28	Leave Salary Contributions-Leave Salary Contribution
0851-00-800-002-27	Receipts from Public Undertakings -Other Receipts
0851-00-800-003-27	Other Items-Other Receipts
0851-00-800-004-32	Subsidy received from NCDC-Subsidy
0575-02-101-001-27	Cottage and Small Industries Schemes-Other Receipts
Power & NES	
0801-02-800-002-27	Other Receipts-Other Receipts
0801-04-800-001-27	Other Items-Other Receipts
0810-00-800-001-27	Other Receipts-Other Receipts
Science & Technology	
1425-00-800-001-27	Miscellaneous receipts-Other Receipts
Environment	
1475-00-800-004-27	Receipts as Processing Fee of CRZ Clearance-Other Receipts
0075-00-800-004-06	Fines from the polluting -vehicles-Fines/Forfeitures/Penalties/Confiscation
Technical Education & Training	
0202-02-101-001-15	Collection from Technical Education-Tuition Fees
0202-02-101-001-16	Collection from Technical Education-Other Fees
0202-02-101-001-27	Collection from Technical Education-Other Receipts
0202-02-800-004-15	Miscellaneous Receipts- Tuition Fees
0202-02-800-004-27	Miscellaneous Receipt-Other Receipts
0202-02-800-005-27	Other Items-Other Receipts
Women and Child Development & Social Welfare	
0235-01-800-001-27	Civil Supplies-Other Receipts
0235-01-800-006-24	Receipt from CARES: Mother and child Care Programme-Reimbursement/Grant-in-aid from other bodies
0235-01-800-018-23	Receipts on account of Vagrancy -Reimbursement/Grant-in-aid from Central Government

Tribal Development	
0235-01-800-005-24	Receipts from Tribal Co- Operative Marketing Development-Reimbursement/ Grant-in-aid from other bodies
Backward Classes Welfare Dept	
0250-00-102-002-17	Collection from Publication-Sale Proceeds
0250-00-102-001-24	Receipts on account of welfare grant-Reimbursement/Grant-in-aid from Other Bodies
P&AR	
0070-60-800-021-17	Collection of Fees from information Seeker for the Purpose Of Servicing Information-Sale Proceeds
0070-60-800-021-27	Collection of Fees from Information Seeker for the Purpose of Servicing Information-Other Receipts
0070-60-800-026-06	Fines/Penalties under West Bengal Right to Public Service Act.2013-Fines/Forfeitures/Penalties/Confiscation
Tourism	
1452-00-103-001-27	Receipts from Tourist Transport-Other Receipts
1452-00-105-001-05	Rent and Catering Receipts from Tourist Lodges-Rent
1452-00-105-002-27	Rent from Tenants etc at Digha -Other Receipts
1452-00-800-001-27	Upgradation of standards of Tourists facilities in operational Tourist Coach Fleet-Other Receipts
1452-00-800-002-27	Upgradation of standards of tourist facilities in operational Tourist Launch Fleet-Other Receipts
1452-00-800-003-27	Promotional measures for programmes of Package Tours-Other Receipts
1452-00-800-004-27	Maintenance of tourist facilities-Other Receipts
1452-00-800-005-32	Managerial subsidy to WBTD Corporation-Subsidy
1452-00-800-006-27	Collection from Other Items-Other Receipts
Finance (Revenue)	
0075-00-103-001-17	Receipt from state lotteries - sale proceeds
0075-00-103-002-16	Receipt from state lotteries- other receipts

ANNEXURE-II
Government of West Bengal

Name of Deptt./Directorate:
e-Challan Form [T.R. Form No.7]

GRN:

GRN Date: DD/MM/YYYY HH:MM:SS Payment Mode:

Name of Bank:

BRN: Date: DD/MM/YYYY

DEPOSITOR'S DETAILS:

*Name of Depositor / Organisation Ref. No:

by which amount deposited:

*Mobile No:

Contact No.:

Address:

User Type:

Email:

Jurisdiction /Area

*Name of Govt. Office

in whose favour the deposit is made:

Govt. Office Address:

Period From Date: DD/MM/YYYY To Date: DD/MM/YYYY

Purpose of Payment/Remarks:

***PAYMENT DETAILS:**

Sl. No.	Head of Account Description	Head of Account	Amount (Rs.)
Total Amount (in words)			

Note: Produce this challan to any branch of.....Bank. Please ensure, to make your payment within DD/MM/YYYY (banking hours. This Challan form shall be invalid after DD/MM/YYYY.

* means the fields are mandatory.

Government of West Bengal
Finance Department
Audit Branch

No.4630-F(Y).

Dated, 15th June, 2015.

MEMORANDUM

Sub: Inclusion of heads of accounts for e-receipt of Government tax and non-tax revenue administered by various departments through GRIPS Portal

In continuation of memo. No. 4168-F(Y) dt.28.5.15, the Governor is pleased to include the heads of accounts as mentioned in the Annexure-I to this order in GRIPS Portal for on-line and off-line receipt of the related **tax and non-tax revenues** through all / any of the participant bankers.

The Guidelines issued in this regard vide F.D notification no.8298-F(Y) dt. 03.10.12, Memo.Nos.9668-F(Y) dt.30.11.12,10578-F(Y) dt.28.12.12, 5533-F(Y) dt.09.07.13, 3435-F(Y) dt.1.7.14, 3312-F(Y) dt.27.4.15 and will equally apply in case of the e-receipts under the heads now added .

The Government departments are requested to issue necessary instructions to their subordinate offices for collection of tax and non-tax revenues through GRIPS portal. If necessary, the concerned departments may arrange for awareness programme for the depositors in this regard.

It will be mandatory for all the departments of the State Government to collect their tax & non-tax revenue only through GRIPS with effect from 01.07.2015 in terms of Chief Secretary's letter no 79(60)-CS / 2015 dt. 16.5.2015.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal.

Annexure to FD memo. no. 4630-F(Y) dt.15.6.2015

Heads of accounts to be included in GRIPS Portal	
Head of Accounts	Description
FINANCE (REVENUE)	
0030-01-101-001-16	Court fees on Judicial Stamps-Other Fees
0030-01-102-001-17	Judicial Stamps Other than Court fees-Sale Proceeds
0030-01-800-001-06	Other Items-Fines/Forfeitures/Penalties/Confiscation
0030-02-102-001-01	Stamp duties on Bills of Exchange or Hundi Stamps-Share of Central Taxes/Duties
0030-02-102-001-03	Stamp duties on Bills of Exchange or Hundi Stamps-Taxes
0030-02-102-002-01	Stamp duties on Foreign Bills Stamps- Share of Central Taxes/Duties
0030-02-102-002-02	Stamp duties on Foreign Bills Stamps- Duty
0030-02-102-002-03	Stamp duties on Foreign Bills Stamps-Taxes
0030-02-102-004-17	Sale of Other Non-Judicial new Revenue Stamps-Sale Proceeds
0030-02-102-005-01	Sale of Other Non-Judicial Stamps-Share of Central Taxes/Duties
0030-02-102-005-17	Sale of Other Non-Judicial Stamps-Sale Proceeds
0030-02-102-006-17	Receipts on account of loss of Non-Judicial Stamps -Written off-Sale Proceeds
0030-02-102-007-17	Sale of Other Non-Judicial Stamps in the manner of Serialised Authenticated Bank Receipts (SABR)-Sale Proceeds
0030-02-102-008-16	Receipts on account of Standard User Charges-Other Fees
0030-02-102-008-17	Receipts on account of Standard User Charges-Sale Proceeds
0030-02-103-001-02	Other Items-Duty
0030-02-103-001-03	Other Items-Taxes
0030-02-103-001-04	Other Items- Surcharge
0030-02-103-004-02	Other items-Duty
0030-02-103-005-02	Duty recovered under Rules 8 & 11 of the Indian Stamps Act of 1925-Duty
0030-02-800-001-06	Other Items-Fines/Forfeitures/Penalties/Confiscation
0030-02-800-001-27	Other Items-Other Receipts
0030-02-800-002-06	Other Items-Fines/Forfeitures/Penalties/Confiscation
0030-02-800-002-27	Other Items-Other Receipts
0030-03-800-002-27	Receipts realised from Works- Other Receipts

0030-03-800-003-27	Other Items-Other Receipts
0030-03-800-005-27	Other Items-Other Receipts
0030-03-800-006-27	Recoveries from the Calcutta and the Howrah Improvement Trust on account of establishment etc.-Other Receipts
Land & Land Reforms	
0029-00-101-004-08	Collection of Revenue under the Calcutta Thika Tenancy-Cess
0029-00-101-007-05	Surcharge on Land Revenue under Rural Employment and Production-Rent
0029-00-101-007-08	Surcharge on Land Revenue under Rural Employment and Production-Cess
0029-00-101-011-05	Receipts from Haldia Energy Limited-Rent
0029-00-101-012-05	Receipt of Premium and Rent against Lease of Thika Land-Rent
0029-00-101-013-13	Penalty amount for Thika Tenant-Licence Fees
0029-00-101-014-06	Licence Fee from Licence Bharatias-Fines/Forfeitures/Penalties/Confiscatibn
0029-00-101-015-16	Application fee towards N.O.C. Including provisional N.O.C-Other Fees
0029-00-101-016-33	Payment of Compensation amount towards Resumption of Thika Lands-Payment
0029-00-103-004-09	Rural Employment Cess Other than Tea Estates and Coal Mines-Royalties
0029-00-103-004-16	Rural Employment Cess Other than Tea Estates and Coal Mines-Other Fees
0029-00-103-006-06	Rural Employment Cess on Coal Mines(Receipt in Cash)- Fines/Forfeitures/Penalties / Confiscation
0029-00-103-006-07	Rural Employment Cess on Coal Mines(Receipt in Cash)-Interest
0029-00-103-006-16	Rural Employment Cess on Coal Mines(Receipt in Cash)-Other Fees
0029-00-103-007-08	Receipt by way of adjustment against coal dues of power utilities-Cess
0029-00-103-008-06	Education Cess on Coal Mines(Receipt in cash)-Fines/Forfeitures/Penalties/ Confiscation
0029-00-103-008-07	Education Cess on Coal Mines(Receipt in cash)-Interest
0029-00-103-008-16	Education Cess on Coal Mines(Receipt in cash)-Other Fees
0029-00-103-011-08	Receipt by way of adjustment against coal dues of power utilities-Cess
0029-00-103-012-08	Public Works Cess on riverbed materials collected by Irrigation & Waterways Department-Cess

0029-00-103-013-08	Road Cess on riverbed materials collected by Irrigation & Waterways Department-Cess
0029-00-103-014-08	Rural Employment Cess on riverbed materials collected
0029-00-103-015-08	Primary Education Cess on riverbed materials collected by Irrigation & Waterways Department-Cess
0029-00-104-003-27	Collection from Sariati Interest (e.g. Fisheries, Ferries, etc.)-Other Receipts
0029-00-104-004-30	Recoveries of Cost of Collection of the Ex-intermediaries-Lease Rent/ Salami
0029-00-104-005-27	Receipts from Murshidabad Estates-Other Receipts
0029-00-104-007-09	Collection of royalties from river bed materials by Irrigation and Waterways Department-Royalties
0029-00-105-001-08	Receipts from sale of Government Estates-Cess
0029-00-106-001-14	Receipts on account of Survey and Settlement operations-Service Fees
0029-00-800-006-08	Miscellaneous receipts not connected with Government Estates-Cess
0029-00-800-006-14	Miscellaneous receipts not connected with Government Estates-Service Fees
0029-00-800-006-27	Miscellaneous receipts not connected with Government Estates-Other Receipts
0029-00-800-009-08	Fixed Cost of Cess Deputy Collector Pay-Cess
0029-00-800-009-14	Fixed Cost of Cess Deputy Collector Pay-Service Fees
0029-00-800-009-27	Fixed Cost of Cess Deputy Collector Pay-Other Receipts
0029-00-800-026-27	Receipts from Government of India for Construction Repairing works of boundary pillars in West Bengal-Other Receipts

**Government of West Bengal
Finance Department
Audit Branch**

No.5074-F(Y).

Dated, 30th June , 2015.

MEMORANDUM

Sub: Inclusion of some more heads of accounts for e-receipt of Government tax and non-tax revenue administered by various departments through GRIPS Portal

In continuation of memo. No. 4168-F(Y) dt.28.5.15, and 4630-F(Y) dt.15.6.15 the Governor is pleased to include the heads of accounts as mentioned in the Annexure to this order in GRIPS Portal for on-line and off-line receipt of the related **tax and non-tax revenues** through all / any of the participant bankers.

The Guidelines issued in this regard vide F.D notification no.8298-F(Y) dt. 03.10.12, Memo.Nos.9668-F(Y) dt.30.11.12, 10578-F(Y) dt.28.12.12, 5533-F(Y) dt.09.07.13, 3435-F(Y) dt.1.7.14, 3312-F(Y) dt.27.4.15, 4168-F(Y) dt.28.5.15, and 4630-F(Y) dt.15.6.15 will equally apply in case of the e-receipts under the heads now added .

The Government departments are requested to issue necessary instructions to their subordinate offices for collection of tax and non-tax revenues through GRIPS portal. If necessary, the concerned departments may arrange for awareness programme for the depositors in this regard.

It will be mandatory for all the departments of the State Government to collect their tax & nontax revenue only through GRIPS with effect from 01.07.2015 in terms of Chief Secretary's letter no 79(60)-CS / 2015 dt. 16.5.2015.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal.

Annexure to FD memo. No. 5074-F(Y) dt.30.6.15

Receipt Head of Account	Description
Housing Department	
0216-02-800-002-27	Collection from other items-Other Receipts
Registrar General of Marriages, Judicial Department	
0070-60-108-001-12	Collection under marriage Act-Registration Fees
Power Department	
0043-00-101-001-01	Receipts by way of adjustment against energy bills of CMC/HMC/HIT/ CTC to C.E.S.C-Share of Central Taxes/Duties
0043-00-101-001-02	Receipts by way of adjustment against energy bills of CMC/HMC/HIT/ CTC to C.E.S.C.-Duty
0043-00-101-003-07	Receipts by way of adjustment against Rural Electrification Subsidy-Electricity Duty Payable by WBSEB-Interest
0043-00-101-004-02	Waiving of State Government Electricity duty under West Bengal Incentive Scheme 1993-Duty
0043-00-101-005-02	Receipts in Cash payable by WBSEB,C.E.S.C.,DPL ,etc. against Electricity Duty under Rural Electrification- Duty
0043-00-101-006-02	Receipts of Electricity duty payable by WESEDCL-Duty
0043-00-102-001-16	Collection under the Indian Electricity Rules-Other Fees
0043-00-103-001-16	Collection for the electrical Inspection of cinemas-Other Fees

Government of West Bengal
Finance Department
Audit Branch

No.5100-F(Y)

Dated, 1st July, 2015

MEMORANDUM

Receipt of Government tax and non-tax revenue under various heads of accounts of the state Government has been made mandatory wef 1.7.2015, vide FD memo. no. 4168-F(Y) dt.28.5.15.

It has been brought to the notice of Finance Department that money deposited by stamp vendors and individuals for purchase of stamps from treasuries needs to be verified with reference to the credit scroll sent by the treasury link bank to the respective treasury before issuing stamps to the stamp vendors / individual persons. Since receipts deposited through GRIPS are reported to and accounted for by the e-treasury at DTA,WB, there will be practical problem if such deposits are made through GRIPS.

Similarly, money deposited in the bank under heads of accounts of GPF and GISS for the employees on deputation needs to be intimated to AGWB by the concerned employees through the organisation where they are serving on deputation with copies of receipted challans and GPF and GISS schedules to account for the receipts in favour of the concerned employees.

In view of the practical problems of dealing with such receipts under GRIPS portal the Government has decided to exempt the following receipts from the purview of GRIPS.

1. Money to be deposited for purchase of stamps from Treasuries;
2. Deposit towards GPF subscription and GISS in bank for employees on deputation.

Some of the heads of accounts under which money is deposited for purchase of stamps have already been included in the GRIPS portal. The heads of accounts will not be withdrawn since in some cases money needs to be deposited under the same heads for purposes other than purchase of stamps from treasuries. GPF and GISS heads of accounts have not been included under GRIPS.

This exemption will take effect from 1.7.15.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.5157-F(Y)

Dated, 2nd July, 2015

MEMORANDUM

Deposit of Government Tax and Non Tax Revenue under Government Revenue receipt heads through GRIPS portal has been made mandatory with effect from 1st July 2015 vide F.D. Memo No. 4168-F(Y) dated 28th May 2015. In the meantime, information has been received from various departments of the Government that receipt of Government Revenue in the Bank counter has been stopped by some banks on the basis of Finance Department's order mentioned hereinabove.

Since, most of the people are not aware of the procedure of deposit in GRIPS portal they are coming to the bank counter with money for deposit following the existing procedure.

Banks will continue to receive the money along with the filled up challans and account for the receipts in their respective credit scroll before transmission of the same to the Treasury/PAO attached to the Bank for the purpose until Government intimates bank to discontinue the system.

This may please be treated as very urgent.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.5158-F(Y)

Dated, 2nd July, 2015

MEMORANDUM

In continuation of this office Memo No. 5100-F(Y) dated 1st July 2015, the following categories of receipts are exempted from the purview of GRIPS.

1. Refund made by the Banks by cheque or draft to the Treasury/PAO/PDO for ultimate deposit under Government revenue receipt head through Challans.
2. Deposits made in LF/Deposit account/PFD account under heads 8448/8449/8336, the inter-state adjustment head of account beginning with “8793” and under adjustment head between Central and State beginning with “8658”.
3. Repayment of House Building Advance/Computer Advance/motor cycle advance etc., u/h “7610” and accrued interest u/h “0049” by Government employees.

This order will take immediate effect.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.6180-F(Y).

Dated, 17th August, 2015

MEMORANDUM

Sub: Amendment of Heads of Accounts and description already inserted in GRIPS Portal vide FD memo. nos. 2050-F(Y) dt.2.3.15 and 4168-F(Y) dt.28.5.15

Some mistakes have been detected in the heads of accounts and description which have already been notified for insertion in the GRIPS portal vide FD memo, nos 2050-F(Y) dt.2.3.15 and 4168-F(Y) dt.28.5.15.

Therefore, the undersigned is directed to rectify the heads of accounts and description as mentioned under column 2 & 3 below and replace it with the correct heads of accounts and description as mentioned under col.4 & 5.

Memo. no.	Head of account and description quoted in the memo.		Correct head of account and description	
	Head of account	Description	Head of account	Description
1	2	3	4	5
2050-FJY) dt.2.3.15		Land & Land Reforms Department		
	0029-00-101-003-27	Collection from Estate Leased to Farmers - Lease Rent/Salami (LTS., STS)	0029-00-101-003-27	Collections from estates held direct by Government-other receipts
4168-F(Y) dt. 28.5.15		Irrigation & Waterways Department		
	0070-01-101-001-02	Mayurakshi Irrigation Scheme-Duty	0700-01-101-001-02	Mayurakshi Irrigation Scheme-Duty
	0070-01-101-001-05	Mayurakshi Irrigation Schemes-Rent	0700-01-101-001-05	Mayurakshi Irrigation Schemes-Rent
	0070-01-101-001-06	Mayurakshi Irrigation Schemes-Fines/ Forfeitures /Penalties/ Confiscation	0700-01-101-001-06	Mayurakshi irrigation Schemes- Fines/Forfeitures /Penalties/ Confiscation
	0070-01-101-001-07	Mayurakshi Irrigation Scheme-Interest	0700-01-101-001-07	Mayurakshi Irrigation Scheme-Interest
	0070-01-101-001-17	Mayurakshi Irrigation Schemes- Sale Proceeds	0700-01-101-001-17	Mayurakshi Irrigation Schemers- Sale Proceeds
	0070-01-102-001-02	Kangsabati Irrigation Schemes-Duty	0700-01-102-001-02	Kangsabati Irrigation Schemes- Duty

	0070-01-102-001-05	Kangsabati Irrigation Schemes-Rent	0700-01-102-001-05	Kangsabati Irrigation Schemes-Rent
	0070-01-102-001-06	Kangsabati Irrigation Schemes-Fines/ Forfeitures /Penalties/ Confiscation	0700-01-102-001-06	Kangsabati Irrigation Schemes-Fines / Forfeitures. /Penalties/ Confiscation
	0070-01-102-001-07	Kangsabati Irrigation Schemes-Interest	0700-01-102-001-07	Kangsabati Irrigation Schemes-Interest
	0070-01-102-001-17	Kangsabati Irrigation Schemes-Sale Proceeds	0700-01-102-001-17	Kangsabati irrigation Schemes-Sale Proceeds
	0070-01-102-001-27	Kangsabati Irrigation Schemes-Other Receipts	0700-01-102-001-27	Kangsabati Irrigation Schemes-Other Receipts
	0070-01-103-001-03	Damodar Irrigation Schemes-Taxes	0700-01-103-001-03	Damodar Irrigation Schemes-Taxes
	0070-01-103-001-05	Damodar Irrigation Schemes-Rent	0700-01-103-00105	‘ Damodar Irrigation Schemes: Rent
	0070-01-1031001-06	Damodar Irrigation Schemes-Fines/ Forfeitures/ Penalties/ Confiscation	0700-01-103-001-06	Damodar Irrigation Schemes-Fines/Forfeitures/Penalties/ Confiscation
	0070-01-103-001-07	Damodar Irrigation Schemes-Interest	0700-01-103-001-07	Damodar Irrigation Schemes; Interest
	0070-01-103-001-17	Damodar Irrigation Schemes- Sale Proceeds	0700-01-103-001-17	Damodar Irrigation Schemes-Sale Proceeds
	0070-01-103-001-27	Damodar Irrigation Schemes- Other Receipts	0700-01-103-001-27	Damodar Irrigation Schemes-Other Receipts
	0070-01-103-002-27	Damodar Navigation Schemes-Other Receipts	0700-01-103-002-27	Damodar Navigation Schemes, Other Receipts
	0070-01-103-003-27	Damodar Drainage Schemes-Other Receipts	0700-01-103-00327	Damodar Drainage Schemes-Other Receipts
	0070-01-104-001-05	Teesta Barrage irrigation Schemes-Rent	0700-01-104-00105	Teesta Barrage irrigation Schemes-Rent
	0070-01-104-001-27	Teesta Barrage Irrigation Schemes-Other Receipts	0700-01-104-00127	Teesta Barrage Irrigation Schemes-Other Receipts
	0070-01-105-001-05	Subarnarekha Irrigation Schemes-Rent	0700-01-105-001-05	Subarnarekha Irrigation Schemes-Rent
	0070-01-105-001-27	Subarnarekha irrigation Schemes-Other Receipts	0700-01-105-001-27	Subarnarekha Irrigation Schemes-Other Receipts
	0070-80-800-001-05	Other Receipts:Rent of Buildings,Furniture,etc-Rent	0700-80-800-00105	Other Receipts:Rent of Buildings,Furniture,etc.-Rent
	0070-80-800-002-27	Indirect Receipts-Other Receipts	0700-80-800-002-27	Indirect Receipts-Other Receipts

	0070-80-800-003-27	Other Items-Other Receipts	0700-80-800-003-27	Other Items-Other Receipts
	0070-80-800-004-27	Navigation-Other Receipts	0700-80-800-004-27	Navigation-Other Receipts
4168-F(Y) dt. 28.5.15	FISHERIES			
	0045-00-011-002-05	Receipt of Room Rent from	0405-00-011-002-002-05	Guest House of Meen 05 Bhawan-Rent
	COOPERATION			
	04425-00-101-001-16	Audit Fees for Co-operation-Other Fees	0425-00-101-001-16	Audit Fees for Co-operation-Other Fees

All the concerned authorities including the banks are requested to amend the database of the heads of accounts and descriptions accordingly in the GRIPS.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal.

**Government of West Bengal
Finance Department
Audit Branch**

No.8425-F(Y).

Dated, 14th December, 2015.

MEMORANDUM

Sub: Inclusion of heads of accounts for e-receipt of Government tax and non-tax revenue administered by various departments through GRIPS Portal

In continuation of memo. No. 4168-F(Y) dt.28.5.15, and 4630-F(Y) dt.15.6.15 the Governor is pleased to include the heads of accounts as mentioned in the Annexure-I to this order in GRIPS Portal for on-line and off-line receipt of the related tax and **non-tax revenues** through all / any of the participant bankers.

Most of the heads of accounts mentioned in the Annexure are common to all the departments of the state Government. The common heads of accounts will be inserted and linked to each and every Department in the LOV.

The Guidelines issued in this regard vide F.D notification no.8298-F(Y) dt. 03.10.12, Memo.Nos.9668-F(Y) dt.30.11.12, 10578-F(Y) dt.28.12.12, 5533-F(Y) dt.09.07.13, 3435-F(Y) dt.1.7.14, 3312-F(Y) dt.27.4.15 and will equally apply in case of the e-receipts under the heads now added .

The Government departments are requested to issue necessary instructions to their subordinate offices for collection of tax and non-tax revenues through GRIPS portal. If necessary, the concerned departments may arrange for awareness programme for the depositors in this regard.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal.

Annexure-I

Department-wise Heads of Accounts under which revenues can be deposited by the depositors through GRIPS Portal:-

Public Health Engineering Department	
Head of Account	Description
0215-01-102-001-14	Collection from Rural Water Supply- Service Fees
0215-01-104-001-06	Collection from Fees, Fines etc-Fines/Forfeitures/Penalties/Confiscation
Housing Department	
0216-02-113-001-05	Collection under Higher Income Group Housing Scheme-Rent
Irrigation & waterways Department	
*0700-01-101-001-21	Mayurakshi Irrigation Schemes- water Rate
*0700-01-102-001-21	Kangsabati Irrigation Schemes- water Rate
*0700-01-103-001-21	Damodar Irrigation Schemes- water Rate
*0700-01-104-001-06	Teesta Barrage Irrigation Schemes-Fines/Forfeitures/Penalties/Confiscation
*0700-01-104-001-07	Teesta Barrage Irrigation Schemes- Interest
*0700-01-104-001-17	Teesta Barrage Irrigation Schemes- Sale Proceeds
*0700-01-104-001-21	Teesta Barrage Irrigation Schemes- Water Rate
*0700-01-105-001-06	Subarnarekha Barrage Irrigation Schemes-Fines/Forfeitures/Penalties/Confiscation
*0700-01-105-001-07	Subarnarekha Barrage Irrigation Schemes-Interest
*0700-01-105-001-17	Subarnarekha Barrage Irrigation Schemes- Sale Proceeds
*0700-01-105-001-21	Subarnarekha Barrage Irrigation Schemes-Water Rate

“These new detailed Heads of Irrigation & Waterways Department under existing Major/Sub-Major/Minor/ Sub-Heads have been accorded post-facto approval by A.G.(A&E), West Bengal, Vide U.O. Case no. **A.M.-I/30 dated 29.09.2015.**

Fire & Emergency Services	
0070-60-109-002-27	Receipt from the GOI for purchase of equipments for fire station at Falta Export Processing Zone-other Receipts
0070-60-106-006-27	Other items-Other Receipts
Food & Supplies Department	
0408-00-800-002-27	other Items-Other Receipts
Common to all the Departments.	
0070-60-115-001-27	Staging Bungalow Receipts-Other Receipts
0070-60-800-003-12	Leave Salary Contribution of Officers Lent foreign Services-Registration Fees

0070-60-800-003-28	Leave Salary Contribution of Officers Lent foreign Services-Leave Salary Contribution
0070-60-800-004-10	Recoveries of over payment-Recoveries
0070-60-800-010-27	Refund under the Minor Head- 800-Other Receipts
0070-60-800-011-27	Leaves Contribution of officers lent to Foreign Service-Other Receipts
0070-60-800-013-17	Receipts on Sale of Tender Document-Sale Proceeds
0070-60-800-013-27	Receipts on Sole of Tender Document-Other Receipts
0070-60-800-014-17	Reimbursement on account of expenditure for facilities-Sale Proceeds
0070-60-800-014-23	Reimbursement on account of expenditure for facilities-Reimbursement/ Grants-in-aid from central Government
0070-60-800-021-17	Collection of Fees from Information Seeker for the Purpose of Servicing Information-Sale Proceeds
0070-60-800-021-27	Collection of Fees from Information Seeker for the Purpose of Servicing Information-Other Receipts
0070-60-800-022-13	Fees under the Private Security Agencies (Regulation) Act-Licence Fees
0070-60-800-022-16	Fees under the Private Security Agencies (Regulation) Act-Other Fees
0070-60-800-023-27	Receipts/Collection of Payment for using of Govt. Vehicle-Other Receipts
0070-60-800-024-23	Grant of financial assistance for documentation and dissemination of good gov- ernance initiative-Reimbursement/Grant-in-aid from Central Government
0070-60-800-026-06	Fines/Penalties under West Bengal Right to Public Service Act,2013- Fines/ Forfeitures/Penalties/Confiscation
0071-01-101-001-10	Contributions to Officers lent on foreign Service-Recoveries
0071-01-101-001-27	Contributions to Officers lent on foreign Service-Other Receipts
0071-01-101-002-10	Recoveries towards cost of pensions relating to other Governments-Recoveries
0071-01-101-003-10	Recovery of Employers Share of CPF-Recoveries
0071-01-101-004-27	Contribution for enrolment in WBHS, 2008 of the retired members of AIS- Other Receipts
0071-01-800-001-10	Recoveries of Over Payments-Recoveries
0071-01-800-002-27	Other Items-Other Receipts
0075-00-101-001-27	Receipt due to Unclaimed Deposits-Other Receipts

Government of West Bengal
Finance Department
Audit Branch

N0.873-F(Y).

Dated, 16th February, 2016.

MEMORANDUM

Sub: Inclusion of heads of accounts for e-receipt of Government tax and non-tax revenue administered by various departments through GRIPS Portal

In continuation of memo. No. 4168-F(Y) dt.28.5.15, 4630-F(Y) dt.15.6.15 and 8425-F(Y) dt.14.12.15 the Governor is pleased to include the heads of accounts as mentioned in the Annexure-I to this order in GRIPS Portal for on-line and off-line receipt of the related tax and non-tax revenues through all / any of the participant bankers.

The Guidelines issued in this regard vide F.D notification no.8298-F(Y) dt. 03.10.12, Memo.Nos.9668-F(Y) dt.30.11.12, 10578-F(Y) dt.28.12.12, 5533-F(Y) dt.09.07.13, 3435-F(Y) dt.1.7.14, 3312-F(Y) dt.27.4.15 and will equally apply in case of the e-receipts under the heads now added.

The Government departments are requested to issue necessary instructions to their subordinate offices for collection of tax and non-tax revenues through GRIPS portal. If necessary, the concerned departments may arrange for awareness programme for the depositors in this regard.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal.

Annexure-I

Department-wise Heads of Accounts under which revenues can be deposited by the depositors through GRIPS Portal:-

Commerce & Industries Department	
Head of Account	Description
*4000-03-190-002-17	Cost of Equity Holding of Haldia Petro Chemicals Limited-Sale Proceeds

* A new scheme '002-Cost of Equity Holding of Haldia Petro Chemicals Limited' with detailed head 17 subordinate to '4000-03-190' subject to post-facto approval of Principal AGWB , Vide U.O. no.2636, U.O. date.31/12/2015 of Finance Department, Group N-Budget Branch.

Irrigation & Waterways Department	
Head of Account	Description
**0701-04-700-003-05	Other Items-Rent
**0701-04-700-003-06	Other Items-Fines/Forfeitures/Penalties/Confiscation
*'0701-04-700-003-07	Other Items-Interest
**0701-04-700-003-17	Other Items-Sale Proceeds
**0701-04-700-003-21	Other Items-Water Rate

****These new detailed Heads of Irrigation & Waterways Department under existing Major/Sub-Major/Minor/Sub-Heads have been accorded post-facto approval by A.G.(A&E), West Bengal, vide U.O. Case no. A.M.-I/30 dated 29.09.2015, and also vide corrigendum no. Budget/2-1/76 dated. 22.01.2016 of Principal Accountant General(A&E), West Bengal.**

To

The Additional Chief Secretary/ Principal Secretary/Secretary

-----Department

Sub: Rolling out of New GRIPS into IFMS Portal

Sir,

Government Receipt Portal System [GRIPS] was launched in the year 2012 vide Notification 8298-F(Y) dated 03-10-2012 for on-line collection of Tax and Non-Tax Revenues and Deposits on behalf of the State Government. The State Government has decided to incorporate the same in the Integrated Financial Management System (IFMS) and to integrate with the e-Kuber Portal of the RBI in order to dispense with the manual intervention in various stages of data transmission, settlement of funds and accounting of e-Receipts, to facilitate a single source of reporting of both receipts and payments on Government account and for data security.

Accordingly, the GRIPS is being integrated with IFMS and is going to be rolled out as a Module of IFMS on and from 31st October, 16. In order to operationalize the process smoothly, following measures may kindly be taken at your end:

- i. Disabling the link to existing GRIPS Portal on 27th October, 16 after 18.00hrs (1ST) so that no transaction can be initiated through that link after that cut off time.
- ii. Providing a link to the new GRIPS (<https://wbifms.EOv.in/GRIPS>) in the website of the websites of administrative Departments in place of existing link of NIC GRIPS (<https://wbfn.wb.nic.in/GRIPS>) on 31st October,2016 at 8.00hrs(IST).
- iii. Providing a flash Message on existing Portal informing the implementation of new GRIPS and complete shut down of the Portal from 28th October'16 to 30th October'16 in the following format-

“The GRIPS Portal will remain shut down for public transactions from 6pm of 27/10/2016 to 8 AM of 31/10/2016 and will resume for carrying out transactions thereafter.”

“All challans generated through ‘offline mode’ prior to 27th October'16 shall positively be deposited onto the bank within 27th October'16 (6.00pm) or else such challans will be invalid after expiry of such date.”

Your Cooperation is earnestly solicited to help rolling out of the new GRIPS on IFMS successfully Thanking You,

Yours faithfully,

Sd/-

Secretary to the
Govt, of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 5607-F(Y)

Dated, 27th October, 2016

NOTIFICATION

Sub: Revised procedure of reporting and accounting of GRIPS transactions on incorporation of Government Receipt Portal System (GRIPS) in Integrated Financial Management System (IFMS) and integration with e-Kuber Portal of the Reserve Bank of India.

Government Receipt Portal System (GRIPS) was implemented on 10th October, 2012 vide this Department Notification No. 8298-F(Y) Dated 03.10.2012 to facilitate the on-line payment of Tax and Non-Tax revenues and deposits by the tax payers and others in favour of the State Government. All these e-Receipts are incorporated in the State Government Accounts through the e-Treasury under the Directorate of Treasuries and Accounts, West Bengal.

- II. In view of the recent paradigm shift in the approach of e-Governance Projects in the State, particularly after implementation of Integrated Financial Management System (IFMS) in the year 2014 and its subsequent integration with the e-Kuber, a CBS Portal of the Reserve Bank of India (RBI), incorporation of GRIPS in the IFMS as well as its integration with the e-Kuber Portal has become imperative to dispense with the manual intervention in various stages of data transmission, settlement of funds and accounting of e-Receipts, to ensure data security through data encryption and also to facilitate a single source of reporting of both e-Receipts and e-Payments on Government Accounts.
- III. Accordingly, after careful consideration of the matter it has been decided to incorporate the GRIPS in the Integrated Financial Management System to i) dispense with the manual intervention in data transmission, settlement of funds and accounting of e-Receipts, ii) to redesign it under IFMS to bring about more functionalities, iii) to make it more user friendly and iv) to facilitate generation of MIS Reports by the Departments / Directorates on a real time basis. It has also been decided to integrate with e-Kuber Portal of the Reserve Bank of India to facilitate i) standardization of reporting and messaging based on International Standards - ISO 20022, ii) electronic reporting and data sharing between Authorized Banks and RBI, iii) multiple security levels for data integrity and iv) direct interface with Centralized Treasury System (CTS) for straight through processing of Government transactions and automated e-Scrolls.
- IV. Since incorporation of GRIPS in IFMS and its integration with e-Kuber necessitate change in procedure in reporting of GRIPS related transactions by the authorized Banks

to the e-Kuber and by e-Kuber to GRIPS and e-Treasury as well as in the accounting procedure of e-Receipts in e-Treasury, the Governor is now pleased to prescribe the following procedure in partial modification of Notification Nos. 8298-F(Y) Dt. 03.10.2012, 10578-F(Y) Dt. 28.12.2012, 3435-F(Y) Dt. 01.07.2014 and 3697-F(Y) Dt. 15.07.2014.

1. There shall be no change in the existing procedure for logging on to the GRIPS Portal. The Depositors / Tax Payers shall visit the website of the Finance Department, Government of West Bengal (<http://wbfin.nic.in>) where there will be link to the GRIPS Portal. A similar link to GRIPS shall be provided in the IFMS Portal (<https://wbifms.gov.in>) also. In case of Departments / Directorates having integration with GRIPS, Depositors should log into the Portal of the respective Departments and after filling in required information they will be redirected to the GRIPS for payment.
2. There shall be no change in the mode and procedure of On-Line and Off-Line payment of Tax and Non-Tax Revenues and Deposits by the Depositors / Tax Payers as well as in generation of GRN and e-Challan / Received e-Challan with all parameters as required in the existing system.
3. Departments / Directorates shall continue to have an interface in GRIPS to download e-Receipt file in respect of the transactions related to their respective Department / Directorate and to generate the MIS Reports in the usual manner.
4. All electronic receipts of the State Government shall continue to be routed through the GRIPS Portal and the Departments / Directorates having their own Portal / Website shall approach the e-Governance Group of this Department for integration with GRIPS or incorporation of Heads of Accounts.
5. The Reserve Bank of India, Kolkata (RBI) shall continue to act as the Agency Bank of e-Treasury. The reporting and accounting of e-Receipts shall, however, be made through e-Kuber.
6. The roles and responsibilities of the Authorized Banks, hereinafter referred to as Banks, the Reserve Bank of India and the e-Treasury shall be modified to the extent as prescribed below -

A. Role of Banks :

- i. There shall be no change in the procedure of generation of BRN and Cyber Receipt by the Banks and instantaneous reverse flow of challan related information with GRN & BRN through electronic data string from the Bank to GRIPS Portal on every successful payment. This shall apply to the Off-Line payments as well. The parameters and the format of data file shall remain the same.
- ii. The output strings of the GRIPS Portal that goes to the Banks will contain the provision for accommodating multiple receipts through multiple Head of

Accounts in a single transaction against one GRN. However, while transmitting the information in connection with such multiple receipts to e-Kuber, the Banks shall provide multiple records with amount under each Head of Account against the same GRN and BRN as per the approved format.

- iii. There shall be a Focal Point Branch of each Bank called e-FPB where all the data related to GRIPS transactions (both On-Line and Off-Line) shall be collected and collated and the fund so received through GRIPS shall be pooled in a separate account. Each such e-FPB shall act as the Receiving Branch notwithstanding the fact that the Depositor's Account has been debited or the amount has been deposited at other Branch. e-FPB will set up Help Desk and notify the contact number and address of the Help Desk for resolution of any dispute regarding e-Receipt.
- iv. The e-FPB of the Banks shall generate an e-Receipts File containing individual transactions corresponding to GRN and BRN as per file format defined in ISO 20022 Standard (pacs.008.001.04) or as may be decided by the Reserve Bank of India. Number of transactions in each e-Receipt File shall be restricted, to 5000 (five thousand) only. In case a Bank has more than 5000 records of successful transactions, it shall break them into multiple files each containing 5000 or less records.
- v. Banks shall upload e-Receipts files related to GRIPS transactions made up to 20.00 Hrs (1ST) of the transaction day to e-Kuber on T+1 working day within 12.00 Hrs. (1ST) or as desired by the Reserve Bank of India in consultation with Finance Department. Files uploaded after the stipulated cut-off time shall be rejected by e-Kuber. Banks may, however, upload multiple files within the time as prescribed.
- vi. The message in ISO 20022 (pacs.008.001.04) shall be digitally signed by the Banks and be uploaded to e-Kuber for which Banks should have the required access and credentials in e-Kuber.
- vii. e-Kuber accepts and authorizes e-Receipts Files partially, Banks shall have the discretion to authorize only those transactions which are in order or to reject the entire file, rectify the errors and then re-upload the complete file in e-Kuber. In case the Bank authorizes only the partially valid transactions, they may prepare another file of those transactions which could not pass through the validation process at e-Kuber and upload the same after necessary rectification.
- viii. Banks shall take utmost care and caution in preparation and upload of e-Receipts file to e-Kuber as there is no reversal mechanism in e-Kuber once Debit and Credit Notifications are generated and the accounts are settled based on the files uploaded by Banks to e-Kuber.
- ix. Banks shall submit each day a report indicating the number and the value in respect of both on-line and off-line transactions that are made through GRIPS and

successfully uploaded in e-Kuber to the Directorate of Treasuries and Accounts, West Bengal by e-mail to dta-wb@gov.in on the day of uploading.

- x. Each Bank shall identify an Officer posted in Kolkata to be the Nodal Officer who shall monitor the whole matter, coordinate with the Directorate of Treasuries and Accounts, West Bengal / RBI, Kolkata and shall be responsible for proper completion of all process of GRIPS related transactions (both On-Line and Off-Line) including upload of e-Receipts File to e-Kuber within the specified time.
- xi. Banks shall arrange for settlement of funds received on 31st March of the year on the same day in consultation with the Reserve Bank of India.
- xii. Banks shall be subjected to penalty for delayed settlement of fund in favour the State Government in accordance with the procedure prescribed by the Reserve Bank of India from time to time.
- xiii. The date of payment made to the Pooling Account of GRIPS at the e-FPB of the Banks shall be reckoned as the “Date of Deposit” of e-Receipts into Government Accounts.

B. Role of Reserve Bank of India (RBI)

- i. RBI shall provide access to e-Kuber to the Banks for uploading file in ISO 20022 (pacs.008.001.04) or as may be decided by the RBI.
- ii. RBI (e-Kuber) shall process and validate those files received from the Banks within the cut-off time and shall reject those received afterwards. Once the files are validated, e-Kuber will display the Total Number of Transactions, Failure Transactions, Sum Total of Amounts, Details of failed Transactions with reasons of failure to the Bank.
- iii. RBI shall make corresponding Accounting entries for successful transactions uploaded by the Banks by debiting the Accounts of the respective Banks maintained with RBI and crediting the Account of the State Government.
- iv. RBI shall assign a Unique Transaction Number against each successful transaction reported by the Banks and incorporate the same in the Credit Notifications for the State Government in the file format as defined in ISO 20022 (camt.054.001.04) or as may be prescribed by the RBI and shall send them digitally signed to the State Government.
- v. RBI, Kolkata shall forward a Bank wise account statement on the next working day after settlement in e-Kuber by e-mail to dta-wb@gov.in and submit a Date wise Monthly Statement (DMS) on the 1st working day of succeeding month to which the e-Receipts relate by e-mail to the e-treasury (to.cae-wb@gov.in)
- vi. RBI, Kolkata shall nominate a Nodal Officer to monitor the jobs related to GRIPS transactions on daily basis at their end.

C. e-Treasury at DTA :

- i. On receiving the e-Scroll / Credit Notification in prescribed format from RBI (e-Kuber), Treasury Officer, e-Treasury shall verify the signature of the message received from e-Kuber using the Public Key of the Core Banking System (CBS) of RBI.
- ii. e-Scroll received from RBI (e-Kuber) shall be verified with the reports received from the Banks as referred in Para A (ix) above and also with the inputs received from the Banks against each successful on-line and off-line transactions. E-Treasury shall monitor the matter and mismatch / discrepancy, if any, shall immediately be intimated to the concerned Banks and the RBI, Kolkata and shall arrange to settle the discrepancy in consultation with RBI.
- iii. e-Treasury shall verify the gross monthly e-Receipts with the gross amount shown in DMS sent by RBI, Kolkata and shall return the same within the such period and in such manner as is specified in Appendix - 21 of the West Bengal Treasury Rules, 2005.
- iv. e-Treasury shall prepare its monthly accounts and shall submit to the Accountant General (Accounts and Entitlement), West Bengal along the RBD Statement in the usual manner. No e-Challan in physical format shall be submitted along with the monthly accounts.
- v. Corrections in the wrong Head of Account in e-Receipts shall be made in the manner as prescribed in Memo. No. 1241-F(Y) Dated 18.02.2013 of the Finance Department and e-Treasury shall take necessary measures for rectification of such errors in the system and shall also submit Correction Memo, to the Accountant General (Accounts & Entitlement), West Bengal in usual manner.
- vi. Treasury Officer, e-Treasury shall act as Nodal Officer to monitor the jobs related to GRIPS transactions on daily basis

D. Miscellaneous:

- i. Payment through the existing GRIPS (<https://wbfin.wb.nic.in/GRIPS>) shall be discontinued on 27th October, 2016 at 18.00 Hrs (1ST). No payment through GRIPS can be made thereafter till the implementation of new GRIPS on IFMS Platform on 08:00 hrs. of 31.10.2016. Payments against all e-Challans (both on-line and off-line) generated on or before 18:00 hrs of 27.10.2016 shall be completed by within that cutoff time. Unpaid e-Challans generated through existing GRIPS shall be deemed as cancelled.
- ii. Banks participating in the existing GRIPS shall continue to upload / forward data of successful GRIPS related transactions made up to 18.00 Hrs (1ST) on 27.10.2016 to the secured website of the RBI, Kolkata in the existing manner. RBI, Kolkata shall send the required xml file to NIC for upload to GRIPS Server.

- iii. Reporting of GRIPS related transactions in the revised manner as stated above shall be started w.e.f. 01.11.2016 i.e. transactions made through new GRIPS on or after 08;00 hrs. of 31.10.2016 shall be reported in the revised manner.
- iv. List of Banks, which have successfully completed the process of uploading of data related to GRIPS transactions to e-Kuber Portal of the RBI in the prescribed format and in the prescribed manner like digitally signing the message etc., is annexed to this Notification. More Banks depending on successful integration with GRIPS, ability to generate and upload of files to e-Kuber in the prescribed format and manner shall be authorized to participate in new GRIPS.

E. Date of Implementation of new GRIPS:

The GRIPS on IFMS Platform shall be operational on and from 08;00 hrs. of 31.10.2016 and the revised procedure for reporting and accounting of e-receipts of the State through e-Kuber shall, however, be effective from 01.11.2016 i.e on the T+1 working day. All Departments / Directorates which are receiving Tax and Non-Tax Revenues and Deposits, particularly those externally integrated to existing GRIPS, shall take immediate steps to incorporate the changes in their web portals.

Sd/-
Principal Secretary to the
Government of West Bengal

Annexure -1
List of Participating Banks in GRIPS on IFMS Platform

Sl. No.	Name of the Bank	Mode of Payment
1.	State Bank of India	Net Banking, Debit Card, Counter Payment
2.	United Bank of India	Net Banking, Debit Card, Counter Payment
3.	Allahabad Bank	Net Banking , Counter Payment
4.	ICICI Bank	Net Banking, Debit Card, Counter Payment
5.	IDBI Bank	Net Banking , Counter Payment
6.	Indian Overseas Bank	Net Banking, Debit Card, Counter Payment
7.	UCO Bank	Net Banking , Counter Payment
8.	Punjab National Bank	Net Banking , Counter Payment
9.	Bank of Maharashtra	Net Banking

Government of West Bengal
Finance Department
Audit Branch
Nabanna, Howrah

No. 1208-F(Y)

Dated, 28th February, 2017

NOTIFICATION

On-Line and Off-Line collection of Tax and Non-Tax Revenues and Deposits of the State Government through Government Receipt Portal System (GRIPS) was introduced vide Notification No. 8298 - F(Y) Dated 03.10.2012. 20 (twenty) Banks - both on Private and Public Sector - were integrated with GRIPS for the purpose of collection of such revenues and deposits after having been duly authorized by the State Government.

Subsequently, GRIPS has been incorporated in the Integrated Financial Management System (IFMS) and integrated with e-Kuber Portal of the Reserve Bank of India. Revised procedure of reporting and accounting of GRIPS related transactions has been prescribed vide Notification No. 5607 - F(Y) Dated 27th October, 2016 of the Finance Department. Twenty Banks have been included in the GRIPS under IFMS for collection of revenues and deposits of the State Government through GRIPS.

In the meantime, Syndicate Bank has approached the Finance Department with request for inclusion of its name in the list of Participating Banks in GRIPS. The Bank has successfully completed all formalities and have performed all functional tests for acceptance of payments from depositors both on-line and off-line (over the counter) as well as for generation and upload of ISO files

Therefore, the Governor is pleased to include the above Bank in the list of Participating

Banks to accept payments of Government Revenues and Deposits - both online and off-line (Over the Counter) through GRIPS and credit the same to the Government Accounts following the procedure prescribed in Notification No. 5607 - F(Y) Dated 27.10 2016. This order shall take immediate effect.

Revised list of all Participating Banks in GRIPS is appended.

Sd/-
Principal Secretary to the
Government of West Bengal

Annexure -1
List of Participating Banks in GRIPS on IFMS Platform

Sl. No.	Name of the Bank	Mode of Payment
1.	State Bank of India	Net Banking, Debit Card, Counter Payment
2.	United Bank of India	Net Banking, Debit Card, Counter Payment
3.	Allahabad Bank	Net Banking , Counter Payment
4.	ICICI Bank	Net Banking, Debit Card, Counter Payment
5.	IDBI Bank	Net Banking , Counter Payment
6.	Indian Overseas Bank	Net Banking, Debit Card, Counter Payment
7.	UCO Bank	Net Banking , Counter Payment
8.	Punjab National Bank	Net Banking , Counter Payment
9.	Bank of Maharashtra	Net Banking
10.	HDFC Bank	Net Banking, Counter Payment
11.	Axis Bank	Net Banking, Counter Payment
12.	Vijaya Bank	Net Banking, Counter Payment
13.	Union Bank of India	Net Banking, Counter Payment
14.	Central Bank of India	Net Banking, Counter Payment
15.	Bank of Baroda	Net Banking, Counter Payment
16.	Indian Bank	Net Banking, Counter Payment
17.	Corporation Bank	Net Banking, Counter Payment
18.	Canara Bank	Net Banking
19.	Bank of India	Net Banking, Counter Payment
20.	Oriental Bank of Commerce	Net Banking , Counter Payment
21.	Syndicate Bank	Net Banking, Counter Payment

**Government of West Bengal
Finance Department
Audit Branch**

No.3007- F(Y)

Dated, 16th May, 2017

MEMORANDUM

**Sub: Inclusion of Head of Account for e-Receipts of Irrigation and Waterways
Department through GRIPS Portal**

In continuation of the Memo No.4168-F(Y) dated-28.05.2015 and 4630-F(Y) dated-15.06.2015 the Governor is pleased to include the below mentioned head of account for Online and Offline receipts in GRIPS Portal of IFMS through all participating Banks.

Irrigation and Waterways Department	
Head of Account	Description
0701-04-700-003-17	Other Medium Irrigation Schemes-Sale Proceeds

The guidelines issued in this regard vide F.D Notification No.8298-F(Y) dated-03.10.2012, 9668-F(Y) dated-30.11.2012, 10578-F(Y) dated-28.12.2012, 5533-F(Y) dated-09.07.2013, 3435-F(Y) dated-01.07.2014, 3312-F(Y) dated-27.04.2015 will equally apply in case of e-Receipts under the head mentioned above.

Sd/-
(H.K.Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 5516 - F(Y)

Date: 04-09-2017

MEMORANDUM

Sub: Inclusion of Head of Account for e-Receipts of Department of Public Health Engineering through GRIPS Portal

In continuation of the Memo No.4168-F(Y) dated-28.05.2015, 4630-F(Y) dated-15.06.2015, 3007-F(Y) dated-16.05.2017 and 4802-F(Y) dated-02.08.2017 the Governor is pleased to include the below mentioned head of account for Online and Offline receipts in GRIPS Portal of IFMS through all participating Banks.

Department of Public Health Engineering	
Head of Account	Description
0215-01-104-002-27	Collection of fees earned through testing of Private Water Samples in PHE Department Laboratories

The guidelines issued in this regard vide F.D Notification No.8298-F(Y) dated-03.10.2012, 9668-F(Y) dated-30.11.2012, 10578-F(Y) dated-28.12.2012, 5533-F(Y) dated-09.07.2013, 3435-F(Y) dated-01.07.2014, 3312-F(Y) dated-27.04.2015 will equally apply in case of e-Receipts under the head mentioned above.

Sd/-
(H.K.Dwivedi)
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 926 -F(Y)

Date: 13-02-2018

MEMORANDUM

Sub: Inclusion of Head of Account for e-Receipts of Department of Home & Hill Affairs through GRIPS Portal

In continuation of the Memo No.4168-F(Y) dated-28.05.2015, 4630-F(Y) dated-15.06.2015, 3007-F(Y) dated-16.05.2017, 4802-F(Y) dated-02.08.2017 and 5516-F(Y) dated-04.09.2017 the Governor is pleased to include the below mentioned head of account for Online and Offline receipts in GRIPS Portal of IFMS through all participating Banks.

Department of Public Health Engineering	
Head of Account	Description
0055-00-800-007-14	Collection under detailed head 14-”Service Fees” below the scheme head 007-”Miscellaneous Receipts” subordinate to “0055-Police-00-800-Other Receipts”.

The guidelines issued in this regard vide F.D Notification No.8298-F(Y) dated-03.10.2012, 9668-F(Y) dated-30.11.2012, 10578-F(Y) dated-28.12.2012, 5533-F(Y) dated-09.07.2013, 3435-F(Y) dated-01.07.2014, 3312-F(Y) dated-27.04.2015 will equally apply in case of e-Receipts under the head mentioned above.

Sd/-

(H.K.Dwivedi)

Additional Chief Secretary to the
Government of West Bengal

HRMS

No. : 7740[40]-F[H]

Dated: 04.11.15

From : **Sri P.K.Mitra**

OSD & E O Assistant Secretary to the
Government of West Bengal

To : All Groups / Cells of Finance Department

All Groups/Cells/Branches of this Department are hereby directed to submit Employee General Information in respect of all Officers & Staff in their respective Group/Cell, as per proforma enclosed, before this Department within 11th December, 2015.

This is for facilitating the salary of employees in Pay Roll processing Sub module of HRMS.

Sd/-

O.S.D. & E.O. Assistant Secretary
Government of West Bengal

Encl: As mentioned above

Employee Information Sheet

Employee General Information (1/7)

Block Name

Employee Details	Govt. Order No/Dt For Emp Type — Optional		Appointment Order No.dt.
	WEF (date) — Optional		Joining Date
	Cadre *		In case no cadre service please enter “others”
	Govt. Order No/Dt for Service End (If End of Service date for Temp-Prob is more than 3 years)		Applicable only for tem(prob.) Employee Type
Employee Details	Name*		
	Present Address: - Optional		
	WEF (date)		
	House No./St/Lane		
	City/Town/Village		
	District		
	State		
	Post Office		
	Police St		
	PIN		
	Permanent Address - Optional		
	Same as present address	Yes(all values are same as above)	
	WEF (date)		
	House No./St/Lane		
	Post Office		
	Police St		
	District		
	State		
	PIN		
	Blood Group- Optional		
	Height- Optional		
Mark of identification- Optional			

Pay Information			
	% of Basic * (For Suspended employee)		Applicable only for suspended employees
	WBHS/Cashless *	Yes/No	
	Card No		Mandatory if enrolled under WBHS/Cashless
	If Employee Status is “Re Employed”	Yes/ No	Applicable only in case of reemployed employee
Employee Details	ROPA *		
	WEF		
	Treasury from where pension is paid*		
	PPOID *		
	Basic at the time of retirement*		
	DA at the time of retirement*		
	Grade Pay(If ROPA 2009) at the time of retirement*		
	HRA * at the time of retirement*		
Accommodation Details	Residence Type*		
	Govt. Quarter		(If Residence Type is Govt Quarter/ govt./ Pwd Mess)
	Quarter Rent/circuit house charges *		(If Residence Type is Govt Quarter/ govt/Pwd Mess/Circuit House and rent is paid)
	WEF(date) Non mandatory		
Office Information (3/7)			
Employee’s Office Details At The Time of Joining	Department - Optional		Forenoon/ Afternoon
	Post - Optional		
	Designation Optional		
Employee’s Present Office Details	Place of Posting *		
	WEF(date) Non mandatory		
	Time (Non mandatory)		
	Department where presently posted*		
	Pay Head *		
	WEF (date) — Optional		

	Family Information (4/7)		
Relationship Details-Father-Optional	Name		
	Date of Birth		
	WBHS	Yes/No	
	Card No (activate when WBHS is Y)		
	Monthly Income		
Relationship Details-Mother-Optional	Name		
	Date of Birth		
	WBHS	Yes/ No	
	Card No (Mandatory when WBHS is Y)		
	Monthly Income		
Employee's Spouse Details-Not Mandatory in case of AIS/ Central Govt, employees and in case of those State Govt. employees who doesnot draw HRA	Name		
	Employed in State Govt./Central Govt./ PSU /Aided or sponsored organisation *	Yes/ No	
	HRA Drawn*	Yes/No	
	HRA Amount * (If HRA Drawn is Yes)		
	Whether Permission is granted for drawing HRA exceeding Rs.6000 by the spouse for living in a distant place.	Yes/No	
	GO No./Dt: (date) (Mandatory if permission granted is Yes)		
	Whether Permission is granted for drawing HRA by the employee while spouse is residing in a Govt.Qtr., in a distant place.	Yes/No	
	GO No./Dt: (date) (Mandatory if permission granted is Yes)		

Qualification Details (5/7)

	Qualification		
	Academic Group		
	Name of Qualification		
	Qualification Type		
	Year of Passing		

	Loan Details (6/7)		
	Applicable for Employees		
Block Name	Field Name		
Loan Search	Loan Type *		
Loan Details	Sanction Date (date) Optional		
	Sanction Order No: Optional		
	Principal Amount Optional		
	Loan Disbursement Date (date) Optional		
Principal Details (Not required if interest recovery is going on)	Total No of Instalment *		<i>Required only if principal recovery is going on</i>
	No of Instalment Paid *		
	Recovery Amount*		
Interest Details (Not required if Principal recovery is going on)	Total No of Instalment / Total Amount: *		<i>Mandatory only if interest recovery is going on</i>
	No of Instalment Paid *		
	Recovery Amount *		

Salary Component (7/7)

Signature of the employee

Please Enclose the Last Month's Pay Slip

1. All the other informations required in Employee Detail in Pay Roll Processing Sub-module of HRMS would be extracted from the COSA file of the D.D.O. for the last month.
2. The fields marked * are mandatory

Government of West Bengal
Finance Department
Audit Branch

No. 3705-F(Y)

Date 14th July, 2016

MEMORANDUM

**Sub:- Deployment of more functionalities related to Pay & others in HRMS-
IFMS**

Human Resource Management System (HRMS) module of Integrated Financial Management System (IFMS) is under the process of development in a phased manner with its sub-modules & various functionalities.

Pay Roll processing sub-module of HRMS has become fully functional since some times past. Pay bills of employees in Government establishments have already been processed regularly through this sub-module of HRMS.

Now, undermentioned functionalities have also been developed and deployed in HRMS following the guidelines already laid down in relevant Government orders:-

- i. Preparation & submission of Bonus bills of eligible employees;
- ii. Preparation & submission of Festival Advance bills of eligible employees;
- iii. Annual increment on Basic Pay to eligible employees w.e.f. 01/07/2016;
- iv. Interim Relief payable to eligible employees from the month of July'2016 onwards.

Hence, all Bonus & Festival Advance bills may be prepared and submitted mandatorily through the system only whenever the applicability of payment will arise. Admissible annual increment and interim relief will be given effect through HRMS only in the Pay bill of July'2016 and afterwards.

The same is required to be complied with by all DDOs and PAOs/TOs.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 1348-F(Y)

Date: 06-03-2017

MEMORANDUM

**Sub: Implementation of Pay Roll Processing Sub-module of HRMS-IFMS for
payment of Wages**

The Government of West Bengal has decided to switch over to online Human Resource Management System (HRMS) from the manual process practiced across the state. In this respect the pay-roll sub module of HRMS has already been rolled out vide G.O. No. 8531-F(Y) dated 18/12/2015 and by using this facility DDOs are already drawing the pay bill of State Government employees whose salary is drawn from the detailed head 01-Salaries.

Now, the payment sub module of wages to the wage earners engaged in different offices has been developed and deployed in live server. At present, the facility of generation of wages bill along with the schedules and challans is available for the DDOs in HRMS modules.

Three categories of wage earners can be paid through the above mentioned facility viz:

1. Daily rated wages
2. Monthly consolidated wages
3. Pay scale linked Wages

Payment of wages for contractual engagement shall have to be paid from detailed head 02-wages irrespective of the engagement being made on daily rated, consolidated or in scale linked. The Administrative Departments have to take necessary steps for budget provision in this regard, if it is not practiced now.

The Governor is hereby pleased to decide that the wages bills of all categories will mandatorily be prepared and submitted through HRMS-IFMS module from 01/04/2017. In this connection, all prerequisites for drawal of wages bills through HRMS module must be completed within 31/03/2017 .

The manual for drawal of wages is available in the 'Guidelines' section of the IFMS portal www.wbifms.gov.in

Sd/-
(H. K. Dwivedi)
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 1349-F(Y)

Date: 06-03-2017

MEMORANDUM

**Sub: Implementation of Pay Roll Processing Sub-module of HRMS-IFMS for
Grant-in-aid Colleges**

The Government of West Bengal has decided to switch over to online Human Resource Management System (HRMS) from the manual process practiced across the state. In this respect the pay-roll sub module of HRMS has already been rolled out vide G.O. No. 8531-F(Y) dated 18/12/2015 and by using this facility DDOs are already drawing the pay bill of State Government employees whose salary is drawn from the detailed head 01-Salaries.

Now, the sub module for payment of salary to the employees of Grant-in-aid Colleges has been developed and deployed in the live server of IFMS . At present, the facility of generation of salary bill along with the schedules and challans for employees in grant-in-aid colleges (whose salary is paid out of 31-Grant-in-aid-01 - Salary grant) is available for the DDOs in HRMS modules.

The Governor is hereby pleased to decide that the Grant- in-aid salary bills for employees of Grant-in-aid Colleges will mandatorily be prepared and submitted through HRMS-IFMS from 01/04/2017. in this connection all pre-requisites for drawal of grant-in-aid salary bills through HRMS module must be completed within 31/03/2017.

Guidelines for preparation of grant-in-aid bills are available under the “Guidelines” section of www.wbifms.gov.in portal.

Sd/-
(H.K.Dwivedi)
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 3130-F(Y)

Date: 19-05-2017

MEMORANDUM

Sub : Human Resources Management System (HRMS) of IFMS - Introduction of Stakeholders, Leave, Loan and T.A. / D.A sub-modules of HRMS in all offices of Government of West Bengal

After successful implementation of financial transaction related sub-modules of IFMS i.e. e-bantan, e-pradan, CTS, e-billing and Pay Roll / Salary, the Government of West Bengal has decided to implement online Human Resource Management System (HRMS) Module of IFMS in the field of establishment matters of various employees in all government offices across the state.

This will facilitate switchover from present manual process practised in various offices of the state government across the state to a web-based online environment.

2. **Stakeholders, Leave, Loan and T.A./ D.A sub-modules under HRMS have been deployed in live server.** Some of the Departments have already started to work with those sub-modules in their establishment successfully.
3. **Training** : Necessary training to **Users (staff and officials) on these four (4) sub-modules** have already been completed.
4. **All departments and offices shall complete the mapping of “Stake-holders sub-module” at all levels by 22.5.17 start using other three (3) modules.**

In this circumstances Governor is hereby pleased to decide that the use of these sub-modules would be mandatory w.e.f. 01/06/2017. No Bill of Salary and allowances would be generated in IFMS system unless Head of Office and employee mapping is made through “Stake Holder” sub-module. No TA Bill, Bill of GPF and other loans, etc. would be received at treasury without being submitted through these sub-modules.

Sd/-
(H.K.Dwivedi)
Principal Secretary to the
Government of West Bengal

WORKS AND FOREST

Government of West Bengal
Finance Department
Audit Branch

No.736-F(Y)

Dated, 10th February, 2015

MEMORANDUM

At present funds related to Works and Forest Expenditure (other than establishment) are released to works executing departments like PWD, Housing PHE, Irrigation, Agri Irrigation etc. and Forest Departments through the Letter of Credit (LOC) System. The Departments in turn provide the LOC to the Directorates which in turn pass it on to the Engineering and Forest Divisions for incurring works and forest related expenditure. Divisional Officers are responsible for rendering compiled accounts monthly to Office of the Accountant General (A&E) West Bengal based on the Receipts and Expenditure incurred by the Divisions.

With the introduction of Integrated Financial Management System (IFMS) in the State with effect from 1st April, 2014 fund is being released through e-Bantan online to the Controlling Officers who in turn pass it on to the DDOs electronically. This has facilitated release of funds by the Administrative Departments to the field units more expeditiously. E-Pradan (electronic payment), another module of IFMS which is being introduced from 01.12.14 would further reduce processing time before payment to the payee by direct transfer to the bank account of the beneficiary/payee from Treasury/PAO. With a view to reap the benefits of the Integrated System it has been decided by the Government to switch over from the LOC System to allotment System for transactions related to execution of works and forest expenditure. Resultantly, the receipts and expenditure of the Works and Forest Divisions would be routed through the Treasury System instead of separate compiled accounts being rendered by them thereby enabling the Government to gather immediate information on receipts and payments from a single source

Therefore, the Governor is pleased to discontinue the present LOC System for execution of Works and Forest Expenditure and bring the working of the Works and Forest Divisions under the ambit of the Treasury System through allotment of funds with effect from 1st April, 2015.

The new system would involve extensive procedural changes in the West Bengal Treasury Rules 2005 and necessary modifications in this regard would be carried out in due course.

The salient features of the new system are given below:-

1. Systems for Drawal of Funds: -

- a) Funds will be placed at the disposal of the DDO of the concerned Works/Forest Divisions by the respective Controlling Officers through allotment procedure following the e-bantan process for all expenditure related to the Divisions.
- b) For drawal of Funds, Bills will be submitted by the Divisional Officers of Works and Forest Divisions to the Treasury/PAO. All checks and balances now existing in the Divisions would be followed mutatis mutandis in preparing the bills and in case of Engineering Divisions the same would be checked and signed by the Divisional Accountant and Divisional Officer. The Divisional Officer would be responsible for checking the technical aspects included in the bill and furnish a certificate in this regard on the easy bill. The Treasury Officer would only check the arithmetical accuracy and financial aspects like availability of allotment, mandatory certificates etc. in the bills and authorise payment thereon.
- c) The Bills prepared in the Divisions and duly passed would be retained in the Division and would be submitted to Office of the Pr. Accountant General (A&E) WB as is being done presently. For the purpose of submission of Bill to the Treasury an Easy bill form devised for the works and Forest expenditure would be utilised by the Divisional Officers. A copy of the Bill duly passed by the Treasury Officer would be made available to the Divisions which would be annexed to the Bill retained in the Division before submission to Office of the Pr. Accountant General (A&E) WB
- d) All Bills relating to Expenditure on National Highway would be submitted in original to the Treasury and accounted for under “8658-Suspense Accounts-00-101-Pay and Accounts Office-Suspense -148-Regional PAO MOST”.
- e) Payment from Works division to Resource division shall be made as final charge to service head and the bill shall be drawn on the basis of sanction order issued from Works division / competent authority, without any sub-voucher.

2. Drawal of Advance Bills:-

- (a) The following power is delegated to the Divisional Officers to draw advance from the Treasury/PAO in abstract contingency bills in case of the necessity to procure stores and machineries by advance payment-
 - i. Upto a maximum of Rs. 2,00,000/- in one occasion to Executive Engineer/DFO;
 - ii. exceeding Rs. 2,00,000/- upto 3,00,000/- in one occasion to the Superintending Engineer/CCF;

- iii. exceeding Rs. 3,00,000/- upto Rs. 5,00,000/- in one occasion to the Chief Engineer/ PCCF.

In case of necessity to draw advance in excess of Rs. 5,00,000/- in one occasion, approval of the Finance Department will be necessary. The advance will be adjusted within a maximum period of sixty days following the procedure prescribed in TR 4.138 of WBTR, 2005. The advance will be drawn in Abstract Contingency Bill form and adjustment will be made by submission of detailed contingency bill supported by vouchers to the treasury. Every caution would be exercised to adjust all AC Bills before closure of the financial year.

- (b) There will be no operation of Forest Advance w.e.f. 1.4.15. Suitable advances to **Disburses/ Contractors/ may be provided by drawal of AC Bills by the Divisional Forest Officer** and DC Bill provided within 60 days of drawal.

3. Deposit Works

The present system of maintenance of Deposit works accounts in the works divisions undertaking the deposit works will be replaced with the following revised procedure-

- (a) The fund to be provided by the requisitioning departments/agencies to the divisional officers for execution of deposit works will be deposited by the officers to the accounts to be opened at the treasury u/h '8443-00-108-PW Deposits' or "8443-00-109- Forest Deposits" i.e., the same: head as used by the deposit work executing officers in their own books of accounts so long;
- ii. The treasury will maintain the deposit accounts ledger having work specific folio along with code nos. with reference to the deposit made by the works executing officers detailing the works for which the fund is deposited to the treasury;
- iii. The depositor, i.e. the works executing officers can draw fund from the deposit account by presenting bill to the treasury for execution of the related deposit works under the same head of accounts used for Deposit i.e. "8443-00-108-PW Deposit" or "8448-00-109-Forest Deposit"
- iv. All the provisions of the WBTR regarding maintenance of the deposit accounts, preparation of plus-minus memo, reconciliation of accounts and its monthly and yearly verification, submission of returns to the AGWB will equally apply in for PW Deposit /Forest Deposit.

4. Revenue Receipts

All revenues, realised by Engineering/Forest Divisions will be deposited to the treasury under the revenue receipt head of the Government in the following manner-

- (a). In case of revenue receipts recovered by deduction from the contractor's/payee's bills, by transfer credit to the Government revenue receipt head for which duly filled TR Form 7 will be attached to and submitted with the bill to the treasury/PAO;
 - ii. In case of revenue receipts collected in cash in the divisional office, the same will be deposited under appropriate revenue receipt head with duly filled challan in TR 7 to the treasury-link bank;
 - iii. In case funds received for deposit works, the fund will be deposited to the treasury with duly filled challan in TR 7 to the treasury-link bank for credit under head '8443-00-108/109-PW Deposits/Forest Deposits'.

5. Earnest Money Deposit (EMD) /Security Deposit

- (a) EMD/Security deposit furnished by the contractors/suppliers would be deposited to the treasury for credit u/h '8443-00-108-PW Deposit/8443-00-109-Forest. Refund of Security Deposit would be regulated by drawal of Bills from the Treasury under the concerned head.
- (b) Earnest Money Deposits which are paid under the rules of Government by contractors or purchasers of forest produce directly into a Treasury should be treated as Revenue Deposits.

6. Resource Divisions

The Resource Division would function as a supplying Division to which the works divisions would provide advance for bulk procurement of materials, where necessary for works to be executed by the concerned divisions. In such cases, the DDO of Resource division will deposit the advance received under PWD Deposit and utilise the advance for procurement of materials. The value of materials procured in excess of Deposit would be squared up by the indenting Division by drawing a bill on the Treasury.

(ii) Resources Division will not be entitled to draw any advance from the Treasury as this would lead to double debit or may require supply of materials to the indenting division free of cost.

7. Miscellaneous PW advance (MPWA)

Operations of all Suspense heads including MPWA would be discontinued w.e.f. 1.4.2015.. The unadjusted MPWA in the works account will be squared up by the concerned divisions within 31.3.2015

8. Maintenance of accounts, schedules, registers etc., for works/forest expenditure.

- (a) The existing system of preparation and submission of monthly works/forest accounts to AGWB is discontinued with effect from the date the changed system will come into effect;
- (b) The divisional officers of Works/Forest Divisions will submit to the AGWB copies of paid vouchers with the running account bills, final bills, etc., as prescribed in the CPW Accounts Code/Account Code Vol. III for the Works/Forest expenditure. Necessary Registers and schedules would be prepared and maintained by the Divisions as prescribed in the codal provisions for checking during Audit.
- (c) CTI/CTR need not be submitted for the works/forest expenditure and works/forest receipts under the new system; however, this does not waive the outstanding CTIs/CTRs related to past works accounts.
- (d) Outstanding balances under Head(III)(b) and Head(IV) along with balance awaiting settlement under "3658-00-107-CSSA" would be settled as per directions of the Finance Department.

9. Correction of accounts

- (a) It will be done only from the treasury end following the usual procedure of submission of correction memo by the Treasury/PAO for the treasury accounts.
- (b) Adjustment/Corrections for Accounts prior to 1st April 2015 may be submitted to AGWB in the form of accounts.

10. Role of Divisional Accountant/Accounts officers.

- (a) The Duties and functions of the Divisional Accountants as prescribed in codal provisions would remain unchanged in the new procedure excepting the rendition of Compiled monthly accounts to Office of the AGWB and issue of PW Cheques.
- (b) Suitable registers for noting of allotment received and expended would be maintained in the Division as is being maintained presently for establishment expenses.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.2705-F(Y)

Dated, 30th March, 2015

MEMORANDUM

The system of LOC for withdrawal of fund for works and forest expenditure is being discontinued with effect from 1.4.2015. The salient features of the substitute procedure of drawal of fund related to works and forest expenditure through Treasury / PAO have already been prescribed in the FD memo. no. 736-F(Y) dt.10.2.15. The detailed procedure of the new system has already been discussed with the officials of AG(A&E), WB, PWD, I&W and Forest department. Accordingly, some of the provisions of the FD memo, No. 736-F(Y) dt.10.2.15 need slight modification and some additional provisions need to be made. The pros and cons of the procedure have been examined by the state Government. It has been decided that the new procedure should be introduced without any major disturbance in the system of making available necessary fund at the disposal of the disbursing officer for works and Forest- related expenditure.

Therefore, the Governor is pleased to prescribe below further detailed procedure of drawal of fund from the Treasury/PAO for expenditure related to works and Forest and its accounting in the respective divisional office and Treasury/PAO in continuation and partial modification of FD memo. no. 736-F(Y) dt.10.2.15.

I. CONTINGENCY COMPONENT OF ESTIMATE. FUND PROVISION, ETC

1. Contingency included in the works estimate will consist of the following charges-
 - i. Watch & ward staff
 - ii. Contractual and casual staff
 - iii. Survey and material testing cost
 - iv. Inaugural expenses
 - v. Tender advertisement cost
 - vi. Works-related stationery cost
 - vii. Any other expenditure as may be decided by the concerned Chief Engineer as per field requirement
 - viii. Any other unforeseen expenses related to the work

Total of the contingency under the sub-heads mentioned above will be limited to 3% of the BOQ.

2. Excess of tender upto 5% of BOQ has been allowed to be accepted by the tender accepting authority, vide FD memo. no. 5458-F(Y) dt.27.6.12. Additional fund for the purpose, where necessary, will be provided by the department on case to case basis.
3. Advance drawal will be permitted for miscellaneous works expenses as well as procurement of machinery and stores. Para 2(a) of 736-F(Y) dt.10.2.15 stands modified to include miscellaneous works expenditure. Advance to be adjusted as per the provisions of TR 4.138 of WBTR,2005.
4. Each disburser will be given permanent imprest of Rs.10,000/- to be regulated by the provisions of rule 88 and 89 of WBFR and recoupment should be made in terms of provisions of TR 4.114 of WBTR, 2005.
5. Advance authorised under para 2(a) of memo. no. 736-F(Y) dt.10.2.15 as modified by this order will be drawn out of available fund under service head in TR form No. 27. The advance shall be adjusted by submission of Detailed contingency bill to the Treasury/PAO in TR form no. 28 along with the vouchers.
6. The Administrative Department will decide on the expenditure to be incurred out of the advance to be drawn from the treasury.

II. PREPARATION OF BILLS

7. With the new system the bills will be prepared following the guidelines given in para 1 of FD memo. No. 736-F(Y) dt.10.2.15. TR form no. 70 shall be used for the claim. The bill shall be submitted to the Treasury /PAO as per provisions of WBTR. TR form no. 70 which was already circulated vide FD Notification no. 965-F(Y) dt.18.2.15 has been slightly modified. The modified TR form 70 is given in the Annexure. Challans in TR-7 need to be attached with the bills for transfer credit of the recovered Government tax and non-tax revenue receipts under the appropriate receipt heads of accounts. Where separate form of challan has been prescribed under any State Act for any tax revenue, the said statutory challan should be used for transfer credit under the respective revenue receipt head.
8. Each division will prepare 3 copies of bills, the first copy of which shall be submitted to the treasury/PAO, the 2nd copy to the AGWB with related vouchers quoting TV nos & dates, and 3rd copy shall be retained as office copy in the respective divisional office.
9. Since in most of the cases reimbursement for fund spent out of the state budget for repair of National highways by Highway division is received by the State Government after submission of the claim to the MORT&H, the fund for such works will be drawn

by the division from the Treasury by submission of normal contingency bill in TR form no. 26 instead of Easy bill.

10. Percentage charge already credited in the PW Deposit maintained in the treasury / PAO will be withdrawn when the first bill is submitted to the treasury / PAO for contractor's payment. In such cases the percentage charge will be added to the contractor's claim. The percentage charge component of the claim will be transfer credited to the respective receipt head for which two copies of challan for each revenue receipt head need to be submitted with the bill to the Treasury/PAO. The treasury will make payment of the balance amount to the payee according to the advice of the DDO.
11. Bill will be drawn head of account wise. For each head of account one bill can be drawn. If fund is provided for a work under multiple heads, the same can be drawn by submission of as many bills as heads of accounts to the Treasury / PAO.
12. Expenditure incurred in emergent situations out of allotment of fund available under a head of account which is different from the head of account appropriate for the work because of absence of or insufficient fund under the latter head will be adjusted by submission of a "Head of Account Adjustment Bill" in TR Form no. 70A to the Treasury/ PAO for the Gross Amount of the bill. TR Form no. 70A is given in the Annexure.

Treasury/PAO will make necessary adjustment by minus debit in the original head of account and contra debit to the appropriate head of account as advised in the "Head of Account Adjustment Bill" submitted to the Treasury/PAO by the Divisional officer.

13. Divisional officer shall maintain General Cash book in the erstwhile TR form no. 4 to record transactions made with the Treasury/PAO.
14. Bills for Work-Charge establishment will be submitted to the treasury following the procedure of WBTR.
15. For interest of General Provident Fund of Gr-D employees the detailed employee-wise account of which is maintained in the divisional office, the fund under "2049-Interest Payment" will be drawn by transfer credit to "8009-GPF (Gr-D)" by submission of transfer bill in TR form no.43 along with two copies of challan to be drawn u/h "8009-GPF (Gr-D)" to the Treasury/PAO. The employee-wise distribution of interest will be done by the divisional office by making necessary receipt entry in the folio of the employee concerned.

16. Separate cheque shall be issued by the Treasury/PAO for payment of the labour cess which need to be paid to the Labour Welfare Board's bank account. DDO shall advise the TO/PAO accordingly in the bill itself.

III. ADVANCE

17. Power of sanctioning Advance in terms of TR 4.138 of WBTR, 2005 is delegated to the officers mentioned below upto to the limit mentioned against each.
- i. Upto Rs. 5 lakh to DFO/Executive Engineer
 - ii. >5 lakh upto Rs.8 lakh to CF, CCF / Superintending Engineer
 - iii. >8 lakh upto Rs.10 lakh to PCCF / Chief Engineer
 - iv. >10 lakh upto Rs.20 lakh to the Departmental Secretary.

In case of necessity of advance more than the power delegated to each level of officer, the same may be sanctioned by the higher officer to whom the power has been delegated. Para 2(a) of FD memo. no. stands modified accordingly.

18. In case of Engineering Divisions the Divisional Engineers will sanction and draw fund within the power delegated under para 2(a) of memo. no. 736-F(Y) dt.10.2.15 as modified by para 17 above, out of the allotment available under the service head, for the purpose of payment to the Resource Division for bulk procurement of stores. In case of requirement of fund beyond the delegated power the Divisional Engineer will approach the higher officer to whom the power has been delegated for necessary sanction.
19. Advance under para 2(a) of FD memo. no. 736-F(Y) dt.10.2.15 shall be drawn in Abstract Contingency bill in TR 27 to be adjusted by submission of Detailed contingency bill in TR 28 within the stipulated time as enjoined in TR 4.138 of WBTR, 2005;
20. However, for petty expenditure each Divisional officer is allowed to draw Permanent Imprest of Rs.10,000/- under Rule 89 of WBFR. The Divisional officer may share his permanent imprest with his subordinate offices as 'Transfer Within Division' subject to periodic adjustment by submission of vouchers by the sub-division to the divisional office. The Divisional officer will submit recoupment of permanent advance bill to the Treasury / PAO as many times as possible, but at least once in a month. Drawal of fund under Permanent Imprest and recoupment of the advance will be done in terms of TR 4.114 of WBTR, 2005.

IV. PROCUREMENT OF STORES THROUGH RESOURCE DIVISION

21. Resource Division shall deposit the money received from the works divisions in the PW deposit account to be opened in the Treasury/PAO and will withdraw the same out of the PW Deposit account by submission of Easy bill to the Treasury / PAO.
22. Procedure of drawal of fund as prescribed in para 3 of FD memo. No. 736-F(Y) dt.10.2.15 will be applicable in case of fund withdrawal by Resource Division from PW deposit account maintained at Treasury/PAO.

V. OUTSTANDING BALANCE IN EXISTING PW/FOREST DEPOSIT MAINTAINED FOR DEPOSIT WORKS

23. Each division shall prepare a statement in CPWA form no. 65A for Public Works/ FA 3 for Forest for incomplete deposit works showing the expenditure incurred by the Division upto the end of the FY 2014-15 and the balance in the account of said deposit work as on 31.3.2015. The statement shall be duly certified by the Divisional Accounts officer/Divisional Accountant and the Divisional officer concerned and countersigned by the Chief Engineer/PCCF.
24. On the basis of the certificate as mentioned in para 23 above the Treasury/PAO will incorporate the outstanding balance of the deposit work in the PW/Forest Deposit account to be opened in the Treasury/PAO u/h 8443-00-108/109. The work-wise account for each deposit work will be maintained by the Divisional officer.

VI. EARNEST MONEY / SECURITY DEPOSIT

25. Earnest money / Security Deposit when furnished in cash/cheque will be deposited u/h “8443-00-108/109” in the Treasury / PAO. A separate detailed head is being created for the purpose of Earnest Money / Security Deposit under the “108-PW Deposit” / “109-Forest Deposit”. Refund of the deposit will be guided by the provisions of TR 6.10 TO 6.15 of WBTR, 2005. The Divisional officer will maintain account of contractor-wise Earnest Money/ Security Deposit. The account of money deposited in the “PW Deposit / Forest Deposit” under the public account head of “8443” will be maintained by both the Treasury/PAO and the Division concerned according as whether it is for Deposit works or it is for EM/SD. The Divisional Officer shall reconcile schematic balance with the Treasury/PAO balance at the end of each month and a certificate to that effect shall be recorded in the Deposit ledger to be maintained in the Division.
26. Separate PW Deposit/Forest Deposit account shall be opened in the Treasury/PAO by each Division for Deposit Works to be undertaken by them. Deposit Account of Resource Division will be separate from that of Works/Forest Division.

27. Refund of the outstanding Security deposit will be done by provision of fund on the basis of AGWB's certificate confirming the security deposit. Action will be taken by the Government for refund of outstanding SD only when supported by necessary certificate from AGWB confirming the deposit.
28. Conversion of EMD into SD and return of the SD after the defect liability period should not be any problem in the new system. Money deposited in the treasury/PAO as EMD under the appropriate head will be withdrawn from the treasury/PAO as EMD only by submission of the original receipted challan as stated in para 13 above. Conversion of EMD into SD is an internal procedure of works.

VII. WORKS SUSPENSE

29. For adjustment of outstanding balance under MPWA, CSSA, Purchases, Stock, MPSSA etc., works shall be identified first. In case of non-availability of records action will be taken by the Government as per advice of AGWB for solution of the problem.

VIII. ADJUSTMENT OF EXCESS MATERIALS ISSUED AGAINST ANY WORK

- 30. Adjustment for intra divisional transfer of materials will be done by each division by making necessary transfer entry in the works accounts by minus debit to the works estimate originally booked to account for the expenditure and per contra debit to the works estimate in which the materials is utilised. No inter divisional transfer is allowed.**

X. DAMAGE/LOSSES OF MATERIALS ETC.

- 31. in case of inevitable/normal losses the provisions of rule 62 of Government Accounting Rules, 1990 will apply.**

This order shall take effect from 1.4.2015.

Necessary amendment will be made in WBTR, 2005 and WBFR in due course.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

ANNEXURE TO FD MEMO. NO. 2705-F(Y) dt.30.3.2015

TR Form No.70
(See G.O No. 736 - F(Y) dated 10.02.2015)
[Works/Forest Bill (Advance bill, Part bill & Final bill) for
Presenting in P.A.O/Treasury]

Office of the _____
 D.D.O. Code _____ Bill No. _____ Date __/__/____
 Token No. _____ Date __/__/____ T.V. No. _____ Date __/__/____
 Head of Account Code _____ Bill for the month of _____ 20____

Name of Contractor/Supplier _____
Name of work _____
Amount of the sanctioned estimate _____
Number and date of the order of Administrative Approval _____
Number and date of the order of Financial Sanction _____
No. and date of his previous Bill for this work _____
Number & Date of written order to commence work _____
Scheduled date of completion of work _____

Bill for	A.Mobilisation Advance Bill	B. Account of Work
-----------------	------------------------------------	---------------------------

A Mobilisation Advance Bill

Sanction Order No. & Date.	Designation of the Sanctioning Authority	Sanctioned Amount (Rs.)	Purpose (with description where necessary) and quotation of authority for drawing advance.	Claimed Amount(Rs.)
Total Rs. _____				

Total Rupees (in words) _____ only

Certified that-

- Total Advance amount will be adjusted by the above mentioned work in _____ instalments in the next _____ bills.

B. Account of Work

	Rs.	Rs.	Progress %age
1. Value of work done up to date along with percentage of physical progress. Less: Cost of Materials received from Resource Division			
2. "up-to-date" intermediate payments due for works done			

3. Deduct payments already made for this work as per:			
i) Mobilisation Advance TV No.....Datedto be deducted (in _____ th instalment			
ii) TV No.....Dated.....			
iii) TV No.....Dated.....			
iv) TV No.....Dated.....			
v) TV No.....Dated.....			
Total			
4. Intermediate payment now to be made (items 2-3) in themanner detailed below-			

Explanation:

- A. To Sl. No. 2: It shall be equal to the Progressive amount paid up to the last bill including the amount to be paid in this bill.
- B. To Sl. No. 3: It shall be shown in details the TV No. &Date, amount of the bills drawn for this work only.
- C. To Sl. No.4: This is the Gross payment to be released under this bill.
- D. The Items for transfer credit shall be shown at reverse and net amount shall be endorsed as per beneficiary list.

Certified that-

- _____% of the total work has been completed as on (mention date of inspection) as per project milestone/as per agreement.
- Rs_____ (_____ % of total cost of work) is hereby sanctioned for the completed work as per payment schedule approved vide order no. (mention order no. and date of the parent department)
- Provisions of WBFR Part-I Rule 47 as amended have been observed property.
- The value of works as claimed in this bill has been executed satisfactorily as per contract and recorded in Measurement Book.
- The expenditure charged in this bill could not, with due regard to the interest of public service, be avoided. I certify that to the best of my knowledge and belief the payment entered in this bill have been duly payable to the parties entitled to receive them.
- Undisbursed amount on bills drawn previously bill has been refunded under appropriate head.

Allotment Received Rs. _____
Progressive Expenditure including this Bill Rs. _____
Balance Available Rs. _____

Pay Rs. _____ Rupees (in words) _____ only
as per beneficiary list enclosed and by transfer Credit of Rs. _____ Rupees
(in words) _____ only as below-.

Sl. No.	Head of Account	Description	Amount (Rs.)
1			
2			
	Total Rs.		

Bill Clerk Divisional Accounts
 Officer/Divisional Signature and Designation of D.D.O
 Accountant/ Accountant

Date _____ 20 ____
Station _____

For use in the Treasury

Pay Rs. _____ Rupees (in words) _____ only
as per beneficiary list enclosed.

AND/OR

By transfer Credit of Rs. _____ Rupees (in words) _____ only
as below:-

Sl. No.	Head of Account	Description	Amount (Rs.)
1			
2			
	Total Rs.		

Examined and Entered.

Accountant/ J.A O

P.A.O./A.P.A.O./T.O/A.T.O

For use in the Office of the Accountant General (Audit). West Bengal

Admitted Rs. _____

Objected Rs. _____ for reasons stated below.

Dated _____ 20 ____ Auditor

S.O/AAO./Audit Officer

Note: The “number and date of Order of Administrative approval” need not be mentioned in case of submission of works/maintenance bill in this Form under Non-Plan head of account.

T. R. FORM NO. 70(A)
(See G.O No. 2705-F(Y) dated 30.03.2015, Para - 12)

Not payable at the Treasury
HEAD OF ACCOUNT ADJUSTMENT BILL FORM
(APPLICABLE FOR PWD & FOREST DEPARTMENT ONLY)

Office of the _____						
D.D.O. Code _____		Bill No. _____		Date _/ _/ _____		
Token No. _____		Date I / _____		T.V. No. Date _/ _/ _____		
Head of Account Code _____						
For the Financial Year _____						
Debit		Head of Account Amount (Rs.):				
Serial No. of Transfer Entry	Head of Account	Amount (Rs.)	Minus Debit			Reasons for Transfer Entry
			Bill No. & Date	Token No. & Date	T.V. No. & Date	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total Rs.						
Total amount to be debited: Rupees (in words) _____ only						
Total amount to be credited: Rupees (in words) _____ only						

Certified that

1. Col-1 above has been maintained in running serial for the whole financial year.
2. This bill has been prepared w.r.t relevant entries in Form No. CAM- 34, No. CAM-35 and No. CAM-36.
3. The total effect of transfer entries against each head of account underdebit and credit columns is worked out and will be posted into Departmental Classified Abstract in the appropriate column.
4. The charges entered in this bill have been actually paid.
5. The amount in this bill was not adjusted before.
6. The office copy agrees with fair copy of the bill.
7. The expenditure included in wis bill could not, with due regard to the interests of the public service, be avoided.

Bill Clerk _____ Accountant _____ Signature of D D O _____
 Date _____ 20 _____ Designation _____
 Station _____

For use in the Treasury

For the Financial Year.					
To be Debited:		Head of Account			
Amount (Rs.):		Amount (Rs.):			
Serial No. of Transfer Entry	To be Credited			Reasons for Transfer Entry	
	Head of Account	Amount (Rs.)	Bill No. & Date	Drawn vide Token No. & Date	T.V. No. & Date
(1)	(2)	(3)	(4)	(5)	(6)
					(7)
Total Rs.					
Total amount to be debited: Rupees (in words) _____ only					
Total amount to be credited: Rupees (in words) _____ only					

Accountant/JAO. _____ 20 _____ PAO./A.P.A.O./T.O./A.T.O
 Dated _____

For use at the Office of the Principal Accountant General (A&E), West Bengal /Accountant General (Audit), West Bengal
 Admitted Rs. _____
 Objected Rs. _____
 Auditor S.O./A.A.O. _____ Audit Officer _____
 Reasons for objection - _____

Government of West Bengal
Finance Department
Audit Branch

No. 3391-F(Y)

Dated, 28th April, 2015

MEMORANDUM

Finance Department issued order nos. 736-F(Y)dt.10.2.15, 2705-F(Y) dt.30.3.15 and 3292-F(Y) dt.24.4.15 prescribing various procedures related to the new system of drawal of fund for works and forest expenditure consequent upon discontinuance of LOC system w.e.f 1.4.2015 and introduction of new system of fund drawal and its management.

In the meantime some more issues cropped up after discussion with works and Forest departments, which are primarily related to the procedure to be adopted for procurement of materials through Resource Division. The Government examined the issues involved and decided to lay down further guidelines for the purpose.

Therefore, the undersigned is directed to lay down the following further guidelines to deal with the issues involved in providing necessary fund to the Resource division and procurement of materials for stock purpose.

1. Procedure for bulk purchase through Resource Division:

- i. For bulk purchase through Resource Division the Works Division, as Sub-allotting authority, shall sub-allot fund to Resource Division through e-Bantan under specific heads of accounts with the instruction to draw the fund from the Treasury/PAO by transfer credit of the amount to the Deposit Account of Resource Division under head '8443-00-108-003-07'-Works Deposit.
- ii. Resource division will procure the materials within the delegated power of the Executive Engineer in charge of the Resource Division concerned. Otherwise sanction from the competent authority shall be necessary.
- iii. On the basis of the allotment order(s) received from the Works Division(s), the Resource Division shall submit a bill in T.R. form no. 43 to the concerned Treasury/PAO for transfer credit of the amount to the Deposit account of Resource Division maintained in the Treasury/PAO u/h '8443-00-108-003-07'.
- iv. For the final withdrawal of fund the Resource Division shall submit bill under head '8443-00-108-003-23'-Payment (i) in T.R. Form No. 26 for payment post- Delivery against Bill, (b) In T.R. 27 for Advance Payment and (c) in T.R. 28 for Adjustment of Advance.

2. Delegation of Financial Power for sanction of Advance for Bulk Purchase:

- i. Bulk purchase of Bitumen, Cement and Steel from the manufacturers on payment before delivery, if required, can be done by the Resource Division by drawing advance against Proforma Invoice as per terms of Contract/Agreement, within his delegated power.

ii. In such cases the delegated power will be as follows-

- | | | |
|----------------------------------|---|---------------------------------|
| (a) Upto Rs. 5 lakh | - | Executive Engineer / DFO |
| (b) >Rs.5 lakh upto Rs.8 lakh | - | Superintending Engineer/CF, CCF |
| (c) >8 lakh upto Rs.50 lakh | - | Chief Engineer/PCCF |
| (d) >Rs.50 Lakh upto Rs. 1 crore | - | Departmental Secretary |

This delegation is made in partial modification of para 17 of FD memo. no. 2705-F(Y) dt.30.3.15.

3. The procurement will be done only within the delegated power/ sanction from the competent authority.
4. This order is issued in modification of the relevant provisions of FD memo. no. 2705-F(Y) dt.30.3.15.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 3545-F(Y)

Dated, 5th May, 2015

MEMORANDUM

A question has been raised as to how the wages of the work-charged establishment will be drawn in the new system after discontinuance of the LOC system w.e.f. 1.4.15. The issues involved have been examined and it has been decided that a comprehensive guideline needs to be issued by the Government on the procedure of drawal of the wages under Work-charged establishment.

Therefore, the undersigned is directed to issue the following guidelines for drawal of wages bills related to work-charged establishment under engineering set-up of various Departments of the State Government.

1. Persons engaged in work-charged establishment before issuance of the FD order no. 7315-F(P) dt.20.7.2011 will continue to get their wages, if still in employment, on the basis of certificate to that effect to be issued by the Chief Engineer concerned;
2. Bills for wages of the work-charged establishment will be drawn in TR Form no. 26. The details of the claim in CPWA Form no. 29 will be attached to the bill as sub-vouchers together with copies of challans/schedules for transfer credit of deductions/recoveries to the various Government revenue receipt heads, as applicable;
3. The drawal of wages will be subject to availability of necessary fund under object head "02-wages" subordinate to appropriate heads of accounts.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 5502-F(Y)

Dated, 15th July, 2015

MEMORANDUM

It has been stated in item no. 2 of FD memo. no. 3545-F(Y) dt. 5.5.15 that challans / schedules shall be attached to the wage bills of work charged establishment for transfer credit to the revenue receipt heads, as applicable. Since recovery is made from the wage bills of work-charged establishment for credit to public account heads as well as revenue receipt heads of the Government, transfer credit needs to be booked under either revenue receipt or public account receipt heads depending on the nature of recovery from the bills.

Therefore, the undersigned is directed to state that recovery to be made from the wage bills of work-charged establishment by deduction shall be transfer-credited to the revenue receipt heads / Public Account receipt heads, as the case may be, depending upon the purpose of deduction.

This order is issued in partial modification of item no. 2 of FD memo. no. 3545-F(Y) dt. 5.5.15. All other provisions of the order will remain unchanged until further order.

Sd/-
(G. Samanta)
CAO & EO Joint Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.5785-F(Y)

Dated, 29th July, 2015

MEMORANDUM

Procedure of transfer of outstanding deposit account balance from Works/Forest books of accounts to Treasury books of accounts consequent upon discontinuance of LOC system wef 1.4.15 was prescribed in para 2 of memo. no. 3292-F(Y) dt. 24.4.15. The heads of accounts mentioned in the said FD order are modified in the following manner as suggested by AGWB vide no. A.M.-I/3-37/XIV/335 dt. 15.7.2015.

a. For item II (Security Deposit) of Form 79

“8443-00-108-Public Works Deposits-004-Security Deposit-07-Deposit/29-Withdrawal”
- for Works Department.

“8443-00-109-Forest Deposits-003-Security Deposit-07-Deposit/29-Withdrawal”- for
Forest Department.

b. For item III (accumulated Deposit works balance fund) of Form 79

“8443-00-108-Public Works Deposits-003-Deposit at Treasury for Deposit Works-07-
Deposit/29-Withdrawal” - for Works Department

“8443-00-109-Forest Deposits-004-Deposit at Treasury for Deposit Works-07-
Deposit/29-Withdrawal” - for Forest Department

c. For item V (Miscellaneous Deposits) of Form 79

“8443-00-108-Public Works Deposits-005-Miscellaneous Deposit-07-Deposit/29-
Withdrawal” - for Works Department

“8443-00-109-Forest Deposits-005-Miscellaneous Deposit-07-Deposit/29-Withdrawal”
-for Forest Department

2. The procedure prescribed at para 2 of FD memo. no. 3292-F(Y) dt. 24.4.15 for transfer of outstanding positive balance of item nps. II and III of CPWA Form 79 will equally apply for transfer of outstanding positive balance of item no. V (Miscellaneous Deposits) of the said Form 79 too.
3. The chief engineer concerned will approach AGWB for authority to open Deposit accounts in the Treasury/PAO for each Division under his control declaring the Divisional officer as the operator of the Deposit account.

4. Treasury officer/PAO will submit Division-wise plus-minus memorandum to AGWB office along with paid cheques for payment.

This order is issued in partial modification of FD memo.no. 3292-F(Y) dt.24.4.15.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Nabanna

No. 6228-F(Y)

Dated, the 18th August, 2015.

MEMORANDUM

The detailed /sub-detailed heads subordinate to public accounts head of “8443 Civil deposit” related to the security deposit and deposit works accounts to be opened in the Treasury/PAO, consequent upon abolition of LOC system of payment, as mentioned in FD Memo No. 5785-F(Y) dated 29th July 2015 may be read as “07-deposits/23-withdrawal” in place of “07-deposits/29-withdrawal”.

This order issues in partial modifications of FD Memo No. 5785-F(Y) dated 29th July 2015.

Sd/-
(G. Samanta)
Joint Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.8532-F(Y)

Dated, 18th December, 2015

MEMORANDUM

Para-II of Finance Department Memo No. 3292-F(Y) dated 24th April 2015 prescribes the procedure of migration of outstanding deposit works/security deposit account balance from works books of accounts to the books of accounts maintained under the Treasury system. It has been stated in the order that the Executive Engineer will submit CPWA Form No. 79 containing outstanding balances to the Chief Engineer for certification before advising the Treasury Officers for the insertion of balance in the deposit accounts to be opened there for the purpose of maintaining the same following the procedure enjoined in the WBTR. Since the same problem exists in the Forest Divisions, identical procedure needs to be followed for such migration of outstanding deposit works/security deposit account balance from the forest books of accounts to those maintained in the Treasury with effect from 1.4.2015.

Therefore, the following procedure is being prescribed in partial modification of FD Memo No. 3292 - F (Y) dated 24th April 2015 for the purpose of migration of outstanding deposit works/security deposit account balance from Forest accounts to the books of accounts maintained in the Treasury.

1. The Divisional Forest Officer will submit to the Principal Chief Conservator of Forest duly filled FA-3 related to the months of February and March 2015 as furnished with monthly accounts to the AG, WB.
2. PCCF will take necessary action to cross check the closing balance of February 2015 with the opening balance of March 2015 for item No. II & III and accumulated unpaid security deposit and deposit work balance fund.
3. Once both the balances agree the administrative department concerned will issue Government order advising Treasury/PAO concerned to insert the verified balance of FA Form -III as on 31st March 2015 in the Forest deposit accounts to be opened in the Treasury/PAO in favour of Divisional Forest Officer concerned. The heads of accounts under which the deposit accounts will be opened as mentioned below item No. 4 of Para-II of FD Memo NO. 3292-F(Y) dated 24th April 2015 as amended vide FD memo. no. 5785-F(Y) dt.29.7.15.

4. The Divisional Forest Officer will withdraw fund from Forest deposit by submission of bill in TR form 70B for other than security deposit and TR form 70C for security deposit, following procedure prescribed in FD Memo No. 736-F(Y) dated 10th February 2015 read with FD Memo No. 2705 -F(Y) dated 30th March 2015.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.1116-F(Y) Dated,

Date, 25th February, 2016

MEMORANDUM

Submission of bills by works and forest divisions to the AGWB has been made mandatory in para 1 (c) of FD Memo No. 736-F(Y) dated 10th February 2015 under the new system of fund drawal after abolition of LOC system wef 1.4.15. While Treasuries and PAOs are submitting their monthly accounts to AGWB with Treasury vouchers including those in TR form nos 70,70B and 70C, Works and Forest divisions failed to submit the corresponding copies of the bills along with vouchers to AGWB creating problems from audit point of view, since those bills are passed by the Treasuries/PAOs without vouchers as a special dispensation in terms of Finance Department Memo No. 736-F(Y) dated 10th February 2015. The issue has been brought to the notice of the State Government by the Accountant General, West Bengal with the request to issue necessary guideline in this regard.

Therefore, the Governor is pleased to issue the following guideline in continuation of FD Memo No. 736-F(Y) dated 10th February 2015 for submission of vouchers and bills by works and forest divisions to AG (A&E), WB, under the new system of fund drawal introduced with effect from 1.4.2015.

1. Vouchers related to work executed by Works/Forest divisions will be submitted to AG(A&E), WB along with second copy of TR Form No. 70/70B/70C, as applicable, along with the documents as mentioned at (3) below by 10th day of the month following the month of accounts, after the bills have been passed and payment made by TO/PAO.
2. The month in which Treasury bill has been passed and payment made by the Treasury/

PAO would be recognized as the month of accounts for the Works/Forest bills.

3. The entire bundle of works/forest vouchers for the month need to be supported with the copy of “Form No. 64 schedule of works expenditure (for works)/FA 7 Schedule of transaction with other Governments/Railways/Defence (for forest)” along with “Form 74 (for works)/FA 5(for forest-Classified abstracts of expenditure”, and in case of deposit transactions “Form 79 schedule of deposits” along with “Forms 65 schedule of deposit works”. In case of Forest divisions a certificate as enjoined in article 290 of Account Code, vol-III will be furnished by the Divisional officers with “Classified Abstract of Expenditure”. A schedule docket in Form 61 (for works)/ “FA 8- Abstract of entries in the contractor’s and disburser’s ledger (for forest)” will also be provided to enable checking of the vouchers submitted to AG(A&E), WB. A letter addressed to Branch Officer, Works Accounts/Forest Accounts may be submitted with the vouchers bundle by Works/Forest Divisions.
4. Prior period adjustments, if any, in the form of a Transfer Entry Order may be submitted separately to office of the Accountant General (A&E), West Bengal.

This guideline is issued in consultation with the AG(A&E), WB and in accordance with the procedure suggested for the purpose by AG (A&E), WB vide their no. A.M.-I/3-2/1376 dated 18.12.2015 and no. AM-I/3-2/Link/Works/1603 dt.23.02,2016.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 182- F(Y)

Dated, 10th January, 2017

Sub: Refund of unutilized fund from the Works Deposit Account maintained at the PAO/Treasuries

LOC system has been discontinued w.e.f. 01.04.2015 and the deposit account balance lying in the books of accounts of the Divisions were incorporated in the Treasury as opening balance as on 01.04.2015 vide G.O No.736-F(Y) dated-10.02.2015. The detailed modalities for drawal of fund for payment to contractors, suppliers etc from deposit account has been laid down in the G.O No.2705-F(Y) dated-30.03.2015. Accordingly all

payments are now being made to the contractors/ Suppliers etc from the Works deposit account by drawal of bill in TR Form No.70B. But now question arises as to how the unutilized fund lying in the deposit account of the Works Division/ Resource Division shall be refunded after execution of work. After careful consideration of all the aspects the Governor is hereby pleased to prescribe the following modalities for drawal and refund of unutilized fund.

1. Refund of Unutilized balance lying in the deposit account of Resource Division:

- A. In case the Resource Division and Works Division are under the jurisdiction of different treasuries, for refund of the unutilized balance lying in the deposit account of Resource Division received from Works Division, the Resource Division shall submit the bill in TR Form No.70B for payment by the Order cheque to be drawn in favour of the concerned Works Division. Works Division on receipt of the cheque shall deposit the same through TR-7 challan for credit in their Works deposit account maintained at the Treasury.
- B. Where both the Resource and Works Division are under the same Treasury, the refund shall be made by the Resource Division by submission of bill in TR Form No.70B accompanied by TR-7A Challan for transfer into the deposit account of the Works Division.

2. Refund of the unutilized balance lying in the Works Deposit account of the Works Division:

- A. For refund of the unutilized fund lying in the Works deposit account to the authority other than Government Department from whom the money was actually received, the concerned Works Division shall submit bill in TR Form No.70B for payment directly into the Bank Account. Where payment through Cheque is unavoidable such may be made by issuing cheques.
- B. Where the refund is to be made to the Department under the State Government, the Works Division shall refund the amount by submission of a bill in TR Form No.70B accompanied by Challan in TR-7A for transfer the amount into the deduct recovery head corresponding to the service head from where the money was actually drawn. A copy of receipted challan may be furnished by the Works Division before the Government Department who originally provided the fund for execution of the work.

3. Refund of unutilized fund included in deposit balance incorporated in PAO/ Treasury as on 01.04.2015:

- A. The Works Division shall work out the unutilized balance from their records and shall submit a bill in TR Form No.70B. If the money required to be refunded to the authority other than Government Department, the procedure as stated in SI. No.2 (A) above shall be followed.

- B. If the money required to be refunded to the Government Department then the Divisions shall refund the amount to the Government in the same way as stated in Sl. No.2 (B) above.
- C. For refund of unutilized fund included in the Works deposit balance of the Resource Division, the similar process as stated in Sl. No.1 above shall be followed.

4. Refund, of unutilized fund to the Personal Deposit Account/Deposit Account of Local Bodies or Parastatal Bodies :

- A. Where fund received for execution of work from the Deposit Account maintained by the local bodies or from the Personal Deposit Account maintained at the Treasury/Pay & Accounts Office is required to be refunded, the division shall draw the bill in TR From No.70B for the amount of unutilized money for issuing cheque in favour of the Administrator of the Deposit Account. The Administrator of Deposit account shall on receipt of the cheque shall deposit the amount through TR-7 Challan following the existing rule.
- B. Where both the Deposit Account of Works division and the deposit account of Local bodies or Parastatal bodies/Personal Deposit account is maintained under the same Treasury/Pay & Accounts Offices, the Work Division shall draw the bill in TR From No.70B accompanied by TR-7 A challan for transfer credit to the Deposit Account of Local Bodies/Personal Deposit Accounts. A copy of receipted challan may be furnished by the Works Division before the Administrator of the concerned deposit account who originally provided the fund for execution of the work.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

MISCELLANEOUS

No: 4130-F(Y)

Date: 04/08/2016

To

The Additional Chief Secretary/Principal Secretary/Secretary
to the Govt of West Bengal

.....Department,

Sub: Access of MIS dashboard and reports of IFMS to Financial Advisors

Sir,

I would like to inform you that MIS Reports have been developed and deployed in IFMS portal (www.wbifms.gov.in) under MIS dashboard & Report link for Departmental view. The same had been intimated vide this Department letter No: 7468-F(Y) Dated 14/10/2015.

Now, in order to monitor, coordinate and supervise financial transactions regularly, a role based access may also be given to Financial Advisors to enable them to view the MIS dashboard and reports. This, in turn may help you to ensure efficiency & effectiveness of Fund management in a better way.

The guidelines for User creation for Financial Advisors at Departmental level with access to view only the MIS dashboard and reports is enclosed herewith. Further, in case of any difficulty faced while creating such roles for Financial Advisors E-Governance group, Finance Department may please be contacted in 2253-5417/5469/5224 on any working day or through email ID ifmswb@gmail.com/ifms-wb@gov.in.

Thanking you,

Yours faithfully,

Enclosed-As above

Sd/-
Principal Secretary to the
Government of West Bengal

Guidelines for User creation & Role addition in MIS dashboard to view Reports

Following steps may be followed for User Creation and role addition

- The super Admin will login to the system using login ID & password.
- To click 'User Administration' and subsequently 'User management' links after logging in.
- To add new user, all requisite details about the user is required to be filled in the respective fields of 'User creation' and then 'save' button is required to be clicked, if Financial Advisor has not been created as user already.
- To click to 'ADD/Update role' and select the user.
- To add role for the user, Sub-system menu-< MIS & DASHBOARD>, Module menu-< Master Maintenance & dashboard> and Role-< MIS-ADMIN DEPT.> are required to be selected and then 'Save' button is required to be clicked.

**INTEGRATED FINANCIAL MANAGEMENT SYSTEM
MIS & DASHBOARD MATRIX**

e-Bantan				
Report No.	Name of the report	Available at	PDF format	XLS format
MEA-01	Deptt. wise fund release and expenditure	Finance Deptt., Admin Deptt., DTA, SAO	✓	✓
MEA-01-A	Deptt. wise fund release and expenditure (Specific date)	Finance Deptt, DTA	✓	✓
MEA-02	HoA wise Fund Release & Exp.	Finance Deptt., Admin Deptt., DTA, SAO	✓	
MEA-02-A	HoA wise Fund Release & Exp. (Specific date)	Finance Deptt, DTA	✓	✓
MEA-03	Sub-allotment pending	Finance Deptt, Admin Deptt., DTA, SAO	✓	
MEA-04	DDO wise allot. & exp.	Finance Deptt., Admin Deptt., DTA, SAO	✓	
MEA-05	DDO wise allotment received status	Finance Department, DTA	✓	
MIS-Expenditure				
Report No.	Name of the report	Available at	PDF format	XLS format
MEX-1	Try wise exp. vs allot	Finance Deptt., DTA	✓	
MEX-2	Plan Payment	Finance Deptt., DTA	✓	
MEX-3	Dept. wise exp.	Finance Deptt., DTA	✓	
MEX-4	DDO wise exp.	Finance Deptt, DTA	✓	
MEX-5	Gr. Payment detailed Head	Finance Deptt., DTA	✓	
MEX-6	Net Payment detailed Head	Finance Deptt., DTA	✓	
MEX-7	Dept. release to DDO & exp.	Finance Deptt., Admin Deptt, DTA	✓	
MEX-8	Dept.total release to DDO & exp.	Finance Deptt., Admin Deptt., DTA	✓	✓
MEX-9	DDO payment	Finance Deptt., DTA	✓	
MEX-10	Try wise exp.	Finance Deptt, DTA	✓	
MEX-11	GISS payment	Finance Deptt., DTA	✓	
MIS-Receipts				
Report No.	Name of the report	Available at	PDF format	XLS format
MRE-1	Maj head wise revenue	Finance Deptt., Admin Deptt., DTA	✓	✓
MRE-2	Sch. wise revenue	Finance Deptt., Admin Deptt., DTA	✓	✓

RE-3	Head wise revenue	Finance Deptt., DTA	✓	✓
MRE-4	GISS receipt	Finance Deptt., DTA	✓	✓
MRE-5	Revenue Report Head wise	Finance Deptt., Admin Deptt., DTA	✓	✓
MRE-6	Total Revenue Report	Finance Deptt., DTA	✓	✓
MIS-NPS				
Report No.	Name of the report	Available at	PDF format	XLS format
MNP-1	Arr.-Govt. contribution	Finance Deptt., DTA	✓	✓
MNP-2	Arr.-Emp. Contribution	Finance Deptt., DTA	✓	✓
MNP-3	Curr.-Govt. contribution	Finance Deptt., DTA	✓	✓
MNP-4	Curr.-Emp. Contribution	Finance Deptt., DTA	✓	✓
MNP-5	NPS report	Finance Deptt., DTA		✓
MNP-6	NPS Details	Finance Deptt., DTA		✓
e-CTS				
Report No.	Name of the report	Available at	PDF format	XLS format
MEC-01A	Bill amount query	Finance Deptt., DTA	✓	✓
MEC-01B	Bill pending status	Finance Deptt., DTA, D.M, SDO	✓	
MEC-02	Allotment register	Finance Deptt., DTA	✓	
MEC-03	RBD report	Finance Deptt., DTA	✓	
MEC-04	GRN challan	Finance Deptt., Admin Dept, SAO, DTA	✓	
MEC-05	Category wise total pensioner	Finance Deptt. DTA, DM	✓	
MEC-06	Pension/CVP/Gratuity Payment	Finance Deptt., DTA	✓	
MEC-07	Vendor details	DTA, DM, SDO	✓	
MEC-08	Stamp balance	Finance Deptt., DTA	✓	
MEC-09	Balance of LF/PL Operator	Finance Deptt., DTA	✓	✓
MEC-10	Stamp Vendor commn.	Finance Deptt., DTA	✓	
MEC-11	Payment liability	Finance Deptt., DTA	✓	
MEC-12	Accounts status	Finance Deptt., DTA	✓	
MEC-13	Stamp sale	Finance Deptt., DTA	✓	
MEC-14	Stamp stock summary	Finance Deptt., DTA, IGR, DM, SDO	✓	✓
MEC-15	Stamp sale with deno.	Finance Deptt., DTA, IGR, DM, SDO	✓	✓
MEC-16	Bill pending at Try.	Finance Deptt., DTA, DM, SDO	✓	

EC-17	Pension Component Rate	Finance Deptt., DTA	✓	
MEC-18	Unadjsuted advance	Finance Dept, Admin Dept, DTA, DM, SDO	✓	
MEC-19	TDS Details Treasury wise	Finance Deptt., DTA	✓	
MEC-20	PL LF Consolidated Balance	Finance Deptt., DTA	✓	
	Treasury Master	Finance Deptt., DTA	✓	
	Treasury Officer	Finance Deptt., DTA	✓	
	e-PPO	Finance Deptt., DTA	✓	
MEC-21	Unadjusted Advance Bill	Finance Deptt., DTA	✓	
e-Pradan				
Report No.	Name of the report	Available at	PDF format	XLS format
MEP-01	DSC regn. status	Finance Deptt., DTA	✓	/ ✓
MEP-02	e-Pradan payments	Finance Deptt., DTA	✓	
MEP-03	Pension (e-Pradan)	Finance Deptt., DTA	✓	
MEP-04	Payments 81 Pension Status	Finance Deptt., DTA	✓	
MEP-05	e-payment beneficiary	Finance Deptt., DTA	✓	
MEP-06	Mandate Pending	Finance Deptt., DTA	✓	
MEP-07	Schedule Payment	Finance Deptt., DTA	✓	
MEP-08	Failed txn report	Finance Deptt., DTA	✓	
MEP-09	Refund bill generation	Finance Deptt., DTA	✓	
MEP-10	Unappr. refund bill	Finance Deptt., DTA	✓	
MEP-11	DSC OTP Treasurywise	Finance Deptt., DTA	✓	
MEP-12	Epradan PL Payment	Finance Deptt., DTA	✓	
MEP-13	PL/LF/PD/PF/School PF DSC OTP	Finance Deptt., DTA	✓	
MEP-14	Beneficiary Request/Accept	Finance Deptt., DTA	✓	
e-Billing				
Report No.	Name of the report	Available at	PDF format	XLS format
MEB-01	DDO wise STDS-TCS deduc- tion	Finance Deptt., DTA	✓	
MEB-02	Directorate of Commercial Tax	DTA, SAO of Commercial Tax	✓	

Government of West Bengal
Finance (e-Governance) Department
Nabanna, 12th Floor
325, Sarat Chandra Chatterjee Road, Howrah-711102

No. 5277-F(Y)

Date: 24/08/2017

To

The Additional Chief Secretary / Principal Secretary/ Secretary,
Government of West Bengal

Sub: Access for viewing various MIS reports in IFMS

Sir,

The facility of accessing various MIS reports on expenditure, revenue, budget release, fund utilization and more for the purpose of monitoring at different levels by the Administrative Departments, Sub-Autotting Officers, District Magistrates have already been provided in IFMS portal (<https://www.wbifms.gov.in>). As development of HRMS is ongoing, additional reports shall also be added from time to time.

Therefore, MIS reports may be viewed/downloaded by logging into the portal with the login ID & password of the users who have been given such access by the administrator of the concerned Department. The guideline for user creation & role addition in MIS & Dashboard was intimated vide letter no 4130-F(Y) dated 04/08/2016 of Finance Department (Copy enclosed).

A detailed list of such reports is enclosed herewith for your necessary reference. An MIS report matrix is also available in IFMS portal (<https://www.wbifms.gov.in>) under the link Guideline> IFMS> IFMS MIS Reports Matrix. In case of any difficulty e-Governance Group may be contacted for assistance, (e-mail: ifms-wb@gov.in/ ifmswb@gmail.com; Phone: (033) 22535417/5469/5224.

Thanking you,

Yours faithfully

Sd/-
Principal Secretary to the
Government of West Bengal

COMPENDIUM OF GENERAL CIRCULARS

Related with
**West Bengal Treasury Rules
& Miscellaneous**

Volume III
2018



Government of West Bengal
Finance Department

Directorate of Treasuries & Accounts

Preface

The Directorate of Treasuries & Accounts, West Bengal has been publishing “Hand Book of General Circulars” – a compendium of important Government Orders and Circulars issued by various Departments since the year 1992. Six (6) editions of the book have already been published so far. These publications have received appreciation among various offices of the State Government as it helped them perform their functions in accordance with the provisions of Government Orders readily made available through this publication.

The last edition of the book was published in May 2014. Meanwhile, due to introduction of IFMS, HRMS & GRIPS the process and methodology of collection, distribution as well as the drawal of Government finances have changed to a large extent.

Accordingly, necessity has been felt to compile all important Government Orders and Circulars published since then in a new ‘Compendium of General Circulars – 2018’. The present compendium has been divided in the following **five (5) separate volumes** -

- 1) related with West Bengal Financial Rules (Volume – I)**
- 2) related with Integrated Financial Management System (Volume – II)**
- 3) related with West Bengal Treasury Rules & Miscellaneous (Volume – III)**
- 4) related with Education Department and WBHS (Volume – IV)**
- 5) related with Service Rules & Pension Matters (Volume – V)**

Utmost care has been taken to make the compilation error free and exhaustive. Web/PDF version is available for download from the Finance Department Portal of the Government of West Bengal (www.wbfin.nic.in).

I hope this edition will also provide help to all the officers and staff who are performing their assigned duties in various government offices in ensuring timely delivery of benefits to the public in general.

Kolkata




P. A. Siddiqui, I.A.S.

Director of Treasuries & Accounts
West Bengal

Volume - III
Index
A) **WBTR Matters**


Regular Matters:

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 4525-F(Y), dt. 10.06.15	Discontinuation of non-CTS Cheque.	1
2	No.DT/O/1/IFMS- 2014(Pt.)/1412(87) dt. 31.07.15	Consolidation of bills under same HoA.	2
3	No. 6454-F(Y), dt. 27.08.15	Standing Order regarding disbursement of salary / pension / wages etc.m m	3
4	No. 8074-F(Y), dt. 27.11.15	Modified Treasury Inspection Format.	5
5	No. 8434-F(Y), dt. 14.12.15	Amendment of G.O.No. 6454-F(Y), dt. 27.08.15. –Date of Mandate for disbursement of pension and wages	15
6	No. 1611-F(Y), dt. 18.03.16	Procedure of refund of tax and non-tax revenue including EMD & SD deposited in e-Treasury.	16
7	No. 5153-F(Y), dt. 28.09.16	Withdrawal of deposit of West Bengal Motor Transport Workers' Welfare Cess.	20
8	No. 1371-F(Y), dt. 07.03.17	Discontinuation of Bill extract, Top sheet, extra copy of schedule & acknowledgement.	21
9	No. 1402-F(Y), dt. 08.03.17	Modalities of adjustment in DC bill in TR Form No. 28 against multiple advances as well as advances drawn from other treasuries.	22
10	No. 3368-F(Y), dt. 31.05.17	Restriction on Transfer of fund from scheme heads to bank accounts of various govt. departments and parastatal bodies and providing information regarding Bank Accounts.	23
11	No. 3685-F(Y), dt. 13.06.17	Irregular deposition of IT through TR 7 Challan.	26
12	No. 581-FB, dt. 25.07.17	Inclusion of certain costs under capital expenditure.	27
13	5801-F(Y), dt. 14.09.17	Discontinuation of certain TR Forms upon introduction of IFMS.	29
14	No. 6415-F(Y), dt. 23.10.17	Replacement of existing TR 51 with the new TR 51.	31
15	No. 338-F(Y), dt. 17.01.18	Modalities of Inter-Treasury Transfer of Funds	34
16	No. 847-F(Y), 09.02.18	Monthly withdrawal limit from Deposit Account of WBMSCL	36


Volume - III

17	No. 971-F(Y), 16.02.18	Matters requiring concurrence of Group-T relating to Finance Department order No. 134-F(Y), dt. 04.01.12	36
18	No. 1033-F(Y), 20.02.18	Execution of Works for funds allotted under detail HoA 53/60	37
19	No. 1560-F(Y) , 14.03.18	Introduction of New TR-7C Challan for depositing money for State Provident Fund (GPF)	40
20	No.3957-F(Y), dt 18.06.18	Submission of detailed Contingent Bill (DC) in new head of account and scheduling of time period for submission of DC bill.	43


Matters related to LF/PL:

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 8060-F(Y), dt. 26.11.15	Introduction of Online LF/PL module in IFMS	47
2	No. 5103-F(Y), dt. 27.09.16	Payment from LE/PL/Deposits A/C by online mode and Transfer of fund to Bank Account for Taxes and Statutory Duties	51
3	No. 75/MA/N/C- 2/1G-13/2013, dt. 27.10.16	Assigning operator authority in favour of Chairman, Haringhata Municipality for operating LF Account at Kalyani Treasury	53
4	No. 78/MA/N/C- 2/1G-8/2009, dt. 02.11.16	Assigning operator authority in favour of Special Controller of Municipal Finance & Accounts, KMC for operating LF Account at Kolkata PAO-II	54
5	No. 5536-F(Y), dt. 04.09.17	Surrender of Fund lying in PL/LF/Bank Account.	55
6	No. 5741- F(Y), dt. 12.09.17	Clarification on 5536-F(Y),04.09.17	58
7	No. 867-FB, dt. 20.09.17	HoA of refund where appropriate drawal head not detected	60
8	No. 1466-F(Y), 09.03.18	Transfer of funds to LF/PL/Deposit Accounts	66
9	No. 2015-F(Y), dt 28.03.18	Modification of Order No. 1466-F(Y) dt 09.03.2018 relating to transfer of funds to LF/PL/Deposit Accounts.	67
10	172-F.B. dt, 10.05.18	Regular review of fund utilization and timely surrender of funds which are likely to remain unutilized.	68

Works / Forest Matters :

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 5503-F(Y), dt. 15.07.15	Procedure for dealing with 8782-PWR deposit after 01.04.15.	73
2	No. 932-F(Y), dt. 18.02.16	Modification of TR Form 70B.	74
3	No. 5290-F(Y), dt. 04.10.16	Withdrawal of Miscellaneous Deposit Account-modification of TR 70C bill Form.	78

B) MISCELLANEOUS

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 150-COI/PL/O/44C-28/12 dt. 06.08.14	Enhancement of Car Allowance to Retired High Court Judges appointed as Chairpersons of different Enquiry Commission.	83
2	No. 2500-F(Y), dt. 20.03.15	Engagement of 120 number of fresh Data Entry operators on contractual & temporary basis against vacancies in Gr. C posts in treasuries	84
3	No. 6417 – F(Y) dt. 26.08.15	Exemption of 3 Govt. Enterprises from deposit of earnest money.	90
4	No. 924-PAR(AR)/O/3M-55/2016 dt. 18.10.16	Bringing letters forwarded by Chief Secretary to the Notice of Department Secretary before processing.	91
5	No. 317(2)/PN/O/II/1R-16/2016 dt. 15.02.17	Implementation of DBT in respect of benefits under NSAP through IFMS.	92
6	No.827-SW/O/3E-(Sectt)-04/17 dt. 28.02.17	Merging of Department of Women Development and Social Welfare and Department of Child Development as Department of Women & Chief Development and Social Welfare.	93
7	No. 4757-F(H) dt. 01.08.17	Implementation of Web Portal of Service Record Information System (SRIS) for Stenographers	97
8	No. 1262-F(Y), 28.02.18	CUG connections for the Officers of Treasuries and PAOs DTA, DPPG and e-Governance of the Finance Department.	98

WBTR MATTERS

Government of West Bengal
Finance Department
Audit Branch

No. 4525-F(Y)

Dated: 10.06.2015

MEMORANDUM

State Government already adopted “CTS-2010” standard cheque forms with some additional security features for Treasuries/PAO’s and cheque drawing officers. It has come to the notice of the Government that some cheque drawing officers are still using non CTS-2010 cheques causing problem in their clearance through ECS system of RBI.

The Treasuries/PAO’s/Banks will not accept any non-CTS-2010 cheques henceforth. The cheque-drawing officers will check whether the cheques they use are of “CTS-2010” standard or not. The “CTS-2010” standard cheque forms issued from the Treasury/PAO have the standard printed in the left-side margin of the cheque form with some security features, such as quality of paper, void pantograph, watermark, etc.

The “CTS-2010” standard cheque forms are available at Treasuries/PAO’s.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Memorandum

To
The Pay & Accounts Officer-I/II/III/New Delhi
&
Treasury Officer,
..... District
..... Sub-Divisions

Sub: Consolidation of bills under same HOA

Presently many DDOs are following a practice of preparation of separate bills for each beneficiary under same Head of Account (HOA). These results in increase of number of bills as well as increase of number of e-Pradan Payment Mandate Files sent to RBI's e-Kuber portal for Payment. Thus, the system is taking more time for processing/ submission of the bills at DDO office, processing Treasury/PAO Offices which ultimately leads to delayed payments. In order to mitigate & minimize the issue, DDOs should be instructed to consolidate same nature of bills pertaining to same Head of Accounts as much as possible. This will reduce the processing time for processing/ submission the bills at DDO office, Treasury/PAO Office and ultimately will lead to faster payments to the concerned beneficiaries. This will also reduce the use of paper which is also the main object of the GO-Green Project of Government. However, this will not be applicable where preparation of separate bill is mandatory or under unavoidable circumstances or which is specially exempted by any separate order.

All DDO shall abide by the above instructions tentatively and in case of any confusion; the decision of the Treasury Officer/Pay & Accounts Officer shall be final in this regard.

Sd/-

Secretary & Director of Treasuries and Accounts
Finance Department
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.6454-F(Y)

Dated: 27.08.2015

MEMORANDUM

Consequent upon introduction of the e-pradan system of payment the dates of disbursement of salary, wages, honorarium, pension, etc., by the Treasury/PAO are rescheduled as follows in supersession of memo. nos. 383-F dt. 11.1.2008, 4599-F(Y) dt. 24.5.11, 4849-F(Y) dt. 27.5.11, and 11214-F(Y) dt. 15.12.11.

1. Salary of State Government Employees :

In respect of Drawing and Disbursing officers attached to Treasuries, Kolkata Pay & Accounts Office-I, II & III, and PAO at RC office of the State Government at New Delhi - Salary shall be disbursed to the employees on the last but one working day of the month to which salary relates.

Bills shall be submitted to the PAO/Treasury at least 5 working days before the date of disbursement of salary.

2. Salary out of Grants-in-aid (including salary of non-Government aided educational institutions, municipalities, municipal corporations, panchayat bodies, libraries etc.):

All DDO's-

- i) In case of Grant-in-aid salary drawn by submission of bill without transfer to deposit account -
 - a) Disbursement shall be made to the employees on last working day of the month to which the salary relates;
 - b) where such salary is drawn in lump for payment to the bank account of the grantee institution at first, bill will be submitted to the PAO/Treasury at least 5 working days before date of disbursement; PAO/Treasury will make payment through ECS to the bank account of the grantee institution on the last but one working day of the month to which salary relates.
- ii) In case of Grant-in-aid salary drawn first by submission of bill to PAO's/ Treasuries for transfer credit to deposit account, then disbursed by drawal of cheque by the administrator of the deposit account and pay order encasement by PAO/Treasury on the cheque-
 - a) Disbursement shall be made to the employees on last working day of the month to which the salary relates;
 - b) Related bill may be submitted to the PAO/Treasury for transfer-credit to the deposit account at least 5 working days before the date of disbursement;

- c) Cheque may be drawn and submitted to the PAO/Treasury by the administrator of the deposit account for encashment of pay order at least 3 working days before the date of disbursement of salary.

3. Wages (including work-charged establishment), Honorarium, Stipend and any kind of remuneration falling in categories other than those mentioned above :

All DDO's- Disbursement shall be made on the 1st working day of the month following the month to which it relates.

4. Pension - All types of pension shall be disbursed on the 1st working day of the following month.

In the e-pradan system of payment, mandates shall be given by the PAO/Treasury to RBI for payment on the date of disbursement as scheduled above.

This order shall take immediate effect.

Notwithstanding anything contained in this order Finance Department may issue separate and specific orders for disbursement of salary, wages, honorarium etc., for any particular month, if and when considered necessary.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No.8074-F(Y)

Dated: 27.11.2015

MEMORANDUM

**Sub: Introduction of modified Format of Inspection Report on the working of
Treasury**

Consequent upon the introduction of Integrated Financial Management System, monitoring of all fund allocation and financial transactions through the Treasuries/ Pay and Accounts Offices in the State , for some time past the Government has been considering for a thorough revision of the existing Format of Inspection of Treasuries as per Appendix 4(T.R.2.07) under Treasury Rules, 2005 keeping in parity with the newly introduced IFMS. After necessary consultation with the Principal Accountant General (A&E), West Bengal, the Governor has been pleased to introduce the revised Format of the “ Inspection Report on the working of Treasuries” given in the Annexure with immediate effect.

Necessary amendment in the Treasury Rule (WBTR-2005) will be made in due course.

Sd/-
G. Samanta
Joint Secretary to the Govt. of West Bengal
Finance Department

INSPECTION REPORT ON THE WORKING OF.....
TREASURY
 Period From.....To.....

PART-A

Name & Designation of the Inspecting Officers	:			
	:			
	:			
<i>Date of Inspection</i>	:			
ADMINISTRATION				
1. Name of the Collector and other Officers working in the treasury with date of taking over the charge				
i)	Collector	:		
ii)	S.D.O.(in outlaying sub-Division only)	:		
iii)	Treasury Officer	:		
iv)	Additional Treasury Officer/s	:		
2. STAFF POSITION				
	SI No.	Category	Sanctioned strength	Actual Strength
	(i)	Accountant		
	(ii)	Additional Accountant		
	(iii)	Deputy Accountant		
	(iv)	Upper Division Clerk		
	(v)	Cheque Writer		
	(vi)	Lower Divn. Clerk/Pin Point Typist		
	(vii)	Record Supplier		
	(viii)	Group 'D' Staff		
	(ix)	Re-employed staff		
	(x)	Fresh Data Entry Operator		

Seal & Signature of the Treasury Officer

Signatures of the Inspectors of Treasuries

Signature of the Inspecting Officer

PART-B

1. *Security Management of Treasury*

(i)	Are bills presented to the Treasury through Bill Transit Register in T.R. Form 6 duly authenticated by the DDO and Treasury Officer/ PAO annually and acknowledgement given on it by the Treasury indicating token numbers? Are the printed BTR given by the Treasury?(at least 10 nos. of BTRs are to be scrutinised and to report accordingly)	:	
(ii)	Is there any DDO under payment control of this treasury who have not been receiving allotment through e-Bantan but submitted their bills? Give their names and DDO codes.	:	
(iii)	How many bills are not submitted through e-Billing, if not exempted? Give details.	:	
(iv)	Are the payment made to the beneficiaries through ECS under e-Pradan module? State exceptional cases, if any,	:	
(v)	Whether there is any case where the T.O. has taken no action in case of failed transaction after rectification by the DDO? What is the frequency of failed transactions of DDO's during the last six months?	:	
(vi)	How many DDOs submitted bills using One Time Password (OTP)? (Give designation & DDO code)	:	
(vii)	Is there any DDO using OTP inspite of having DSC? If yes, cite reason.	:	
(viii)	Whether there is any DDO using OTP multiple times? If yes, state reason.	:	
(ix)	Whether served DSCs among the DDOs have been activated?	:	
(x)	Whether the DSC has been deactivated in r/o those DDOs on retirement/ transfer?	:	
(xi)	How many cheques are issued other than non-exempted categories? (explanation from the T.O. is required)	:	
(xii)	How many bills are pending more than 5 days? Mention with reason.	:	
(xiii)	State the number of top 5 DDOs whose bills have been objected multiple times within a time period? a) How many bills b) Nature of the bills, c) Nature of payment Whether all objections are system generated? If not, why?	:	

(xiv)	How many DDOs are submitting bills in piecemeal manner instead of consolidated bills? Name of such DDOs with code no. & Nature of the bills.	:	
(xv)	Are the bills checked and verified/objected at back office through CTS before onward transmission to the T.O./P.A.O. ?	:	
(xvi)	Whether salary bills, regular pension and pensionery benefits are paid before mandate?	:	
(xvii)	Whether any delay has occurred in giving mandate for payment?	:	
(xviii)	Whether date-wise detailed list of successful transaction (in Annexure-II) as well as failed transactions (in Annexure-III) is generated at the end of day?	:	
(xix)	Whether a list of the objected bills as well as passed bills is generated?	:	
(xx)	In case of failed transaction whether the T.O. has taken action properly?	:	
(xxi)	Whether the bills which have been objected are resubmitted after rectification by the DDO within 3(three) months from the date of failed transaction?	:	
(xxii)	Whether the bills physically submitted at the treasury are thoroughly checked with that of the electronic form in CTS?	:	
(xxiii)	Has the T.O. issued DSC to all the DDOs attached to this treasury?	:	
(xxiv)	Whether register of DSC is maintained?	:	
2. Works and Forest Accounts:			
(i)	How many Forest and Works Accounts are attached to the treasury? a) No. & Name of Works Accounts b) No. & Name of Forest Accounts	:	
(ii)	Whether opening balance of deposit works/ security deposits/Miscellaneous Deposit have been entered in the Treasury system on being certified by the Chief Engineer in compliance with Departmental Order? (70,70A,70B & 70C are to be scrutinised) (at least 5 bills are to be checked)	:	
(iii)	Whether ± memo is system generated in respect of PW Deposit/Forest Deposit and exhibits balances for each class like Deposit Works/Security Deposit/ Miscellaneous Deposit?	:	
(iv)	Whether monthly reconciliation of passbook is made operator wise? (At least 5 passbooks are to be checked)	:	

(v)	Whether advances are drawn within the delegated financial power? Exceptions to be reported.	:			
(vi)	a) How many advances are remain unadjusted after prescribed period? b) whether outstanding advance at any time exceeded the delegated power?	:			
(vii)	Whether PW Remittance/Forest Remittance was operated in Treasury Accounts after 01.04.2015 for crediting Departmental Receipts of the Division? If yes, whether correction memo has been issued for crediting Departmental Revenue? Whether PW Cheques/Forest Cheques were debited in the accounts in May,2015? If yes, reasons thereof.	:			
(viii)	Whether permanent advance has been drawn by Executive Engineer/Divisional Forest Officer based on the authorization of the Finance Department.	:			
3. Pension:					
(i)	Whether there is any delay in making first pension after identification? if yes, how many cases are there on average in a month? (at least 2 PPOs of each category of pension cases are to be checked and reported thereof)	:			
(ii)	Is any intimation is issued to pensioner due to his/her prolonged non-appearance in case of release of first pension?	:			
(iii)	Whether checking of EFP to NFP is done before and after the generation of monthly bill?	:			
(iv)	Whether the payment particulars in details as on the date of transfer are shown in computer in a case where PPO has been transferred from other treasury? In case of failed transaction in payment of pension whether the T.O./A.T.O.(pension)/APDO has taken any action properly?	:			
(v)	Whether TDS has been made in respect of the pensioners? Whether list of pensioners in r/o whom TDS is to be deducted is generated? Whether any penalty has been imposed for not filing quarterly return in time? Is there any action has been taken if there is any penalty? Give details.	:	Financial Year	No. of Pensioners	Total Amt of TDS

(vi)	Whether Money Order Pension still exists? If yes, is any certificate from competent authority taken as per provisions in TR-2005? Whether any manual register of this category is maintained?	:				
(vii)	Are timely steps taken for refund of pension in excess as soon as the fact of death comes to the notice of the Treasury? What action has been taken for refund of excess paid money from Bank/Post office? Is the amount of pension so refunded by Bank/Post Office credited to the Government? (Rule 5(1) of Appendix 15 Part B of WBTR)	:	Financial Year	No. of letters sent to Banks/ P.O.	Amount claimed	Amount recovered
		:				
(viii)	Is payment made with the authority of Principal Accountant General(A&E), WB in case of any pension which has not been drawn for a period of three years or six years?[T.R. 4.191]					
(ix)	Is the six-monthly statement on the cases of failure on the part of the pensioners to draw pension sent duly to the Pr. A.G(A&E), WB?[T.R.4.193]. Mention letter No.& Date of last two cases.					
(x)	Is yearly declaration/LC/Other certificates obtained from the female / male pensioners? Is the pension stopped for non-receipt of L.C.?					
(xi)	Total no. of banks and branches from where pension is paid.					
(xii)	Have all L.C's received entered in the Treasury System? Data may be checked at random in respect of at least 5 branches Life Certificates(L.Cs) received from which bank branches? How many L.Cs per branch is still awaited?					
(xiii)	Is commuted value of pension restored after the stipulated period? Is it done automatically or on receipt of application?					
(xiv)	How many Court cases have been involved during the period? What is the total interest paid on delayed payment and accounting thereof? Are the court cases related to pension issued by DPPG or AG?					

4. LF/PL/PFD Accounts			
(i)	How many LF/PL/PF/PD Accounts are being operated presently in the treasury? (a) PL A/c under head of account “8443” (b) LF A/c under head of account “8448” (c) PFD A/c under head of account “8336” (d) Other deposit A/c of non-Govt Institution under head of account”8449” &”8342” (e) Any other A/c maintained and not reported above, please, give details. (f) Whether system generated plus- minus memo is issued? (g) Whether monthly reconciliation of the deposits are done with that of the respective operators?	:	
(ii)	Are all funds and all on-line payment advice/cheque issued by the authorities reflected in CTS module?	:	
(iii)	How many cheques are issued otherwise than exempted categories?	:	
(iv)	What is the main source of credit of funds to the Deposit Accounts, particularly PL account? Is there any amount credited to the PL Account of the DM other than by way of transfer credit? What is the reason of deposit of money by challan?	:	
(v)	Schemewise balances remaining stagnant for all classes of deposit for 2/3 years and reasons thereof including action taken.	:	
(vi)	How many new authorities from the AGWB were received for operation of Local Fund? Whether any operator without authority is functioning?	:	

5. ACCOUNTS COMPILATION

Dates of submission of monthly accounts to the office of Accountant General (A&E), WB.

Month	Due date of Submission	Actual date of submission	Delays in days	Reason for delay with comments

6. Stamps:		
(i)	Are the provisions of T.R.2.41 properly followed in respect of the security and safety of the Strong Room?	:
(ii)	Is adequate Fire Fighting equipment provided? Does the local Fire Service Station in charge certify it?	:
(iii)	Are physical verification of Stamps are conducted regularly as per rules?	:
(iv)	Whether Stamp management is done through e-CTS module? Whether re-conciliation with the Double Lock Register is done?	:
(v)	Whether TDS in respect of the Stamp Vendors is made? Whether any bill in this regard is generated?	:
(vi)	No. of damaged & unused stamps presently at the treasury & steps taken to obtain certificate of damaged stamps from Kolkata Collectorate.	:
(vii)	No. of unused stamps at the treasury.(mention categorywise)	:
(viii)	Are provisions of T.R. 2.38 and 2.42 of WBTR properly followed in relation to duplicate keys and other padlocks and keys of Treasury Strong Room and other Offices attached to the Treasury?	:
(ix)	Are provisions of T.R. 2.38 and 2.39 of WBTR and Memo NO.11067-F dated 03.11.92 properly followed for money or other valuables lodged with the Treasury?	:
(x)	What is the process of refund of stamps sold? How is the cancelled stamp received from the Revenue Munshikhana section verified in the Stamp section?	:
(xi)	How stamps that are refunded are sent to Kolkata Collectorate?	:
7. Cheque		
(i)	Are provisions of Appendix 10 of WBTR properly followed for making indent, receipt, issue, and cancellation, re-issue and stock of cheque books to be used for making payment to 3rd party, P.A. Cash, Telephone bills and Electricity bills?	:
(ii)	Are the statements, as required under Rules 5(10), 5(12) and 5(14) of Appendix 10 of WBTR, sent regularly to the Accountant General (A&E), West Bengal?	:

(iii)	Is the prescribed procedure followed in respect of issue of new cheques in lieu of time barred, damaged or lost cheques? [Rules 5(9) to 5(14) of Appendix 10 of WBTR]	:	
(iv)	Is the account of blank cheques maintained as per Rule 4(4) of Appendix 10 of WBTR?	:	
(v)	Is the amount and name of payee as recorded in the paid cheques verified with reference to records kept in Computer/Registers of cheque delivered?	:	

8. GENERAL			
(i)	Is the accommodation adequate? If not, has any proposal for additional construction been initiated? If yes, mention the amount with sanction order & date?	:	
(ii)	Is there any alternative arrangement in case of power failure?	:	
(iii)	Whether there is Waiting Hall for pensioners at the Treasury?	:	
(iv)	Are drinking water and toilet facilities available for the staff and outsiders at the treasury?	:	
(v)	Are boards indicating the location and various sections of the Treasury put at prominent places in the Treasury Building for guidance of visitors?	:	
(vi)	Whether any Guard File/Register of Inspection notes is maintained? Are the Guard of circulars/notes/notifications/orders etc? Issued from time to time by the Accountant General (A&E), West Bengal, Finance Department and other authorities maintained? Are the corrections to all books of reference in use updated?	:	
(vii)	Has the Treasury a record room of its own? If yes, is the Record room in good conditions? Is it waterproof, protected from white ants and kept clean? Is it lighted sufficiently? How is the fire fighting arrangement?	:	
(viii)	Are the Stock Registers of all forms/ stationeries/ cheque foils/printed challan as required in the treasury is maintained?	:	

9. PREVIOUS INSPECTION NOTES:			
(i)	How far have the defects and omissions pointed out in their inspection report by the Director of Treasuries & Accounts, West Bengal, Collector, Sub-Divisional Officer, Treasury Officer, Audit Officer and Other Inspecting Officers been rectified?	:	

Name of the Inspecting Officer	Date of Inspection	Whether I.R. received or not	Memo No. and the date of the letter through compliance report has been sent by the T.O.
Director of Treasuries & Accounts, West Bengal			
Collector			
Name of Inspecting Office	Year of Inspection	Period of Accounts	Outstanding paras
A.G.(A&E), W.B.			

(ii)	Has the reply to the Inspection Report of the Audit sent to the Accountant General (A&E), West Bengal? A detailed status report regarding the reply of all outstanding paras with reason for non-submission of reply should be furnished.	:	
(iii)	Is the Cheque Register for advance drawal maintained and closing balance of the unadjusted advance brought forward each year in next page DDO-wise in terms of para 2(4) of Finance Department Order No.9510-F dated 9.5.83?	:	
(iv)	Is the report showing the details where adjustment bills against advances drawn by the DDOs have not been received within six months, sent to the Finance Department and DTA,WB?(G.O. NO.9510-F dt.9.5.83) An up-to-date DDO-wise list of unadjusted advances may be furnished. Steps taken for liquidation of outstanding adjustments should be stated.	:	
(v)	Is the Revenue Deposit recorded in Register of Receipts? Is every repayment of Revenue Deposit noted under the dated initial of the Treasury Officer in the Register of Receipts as well as Refund of Deposit Register?	:	
(vi)	Is up-to-date lapsed statement prepared and forwarded to the Accountant General (A&E), West Bengal by 15th of April each year?	:	

PART-C
SUGGESTIONS FOR IMPROVEMENT

**Government of West Bengal
Finance Department
Audit Branch**

No.8434-F(Y)

Dated: 14.12.2015

MEMORANDUM

In the Standing Order issued vide FD Memo No. 6454 - (Y) dated 27th August 2015 the date of disbursement of wages, honorarium stipend etc. as mentioned in Para-3 of the order and the date of disbursement of pension as mentioned in Para-4 of the said G.O. was the “1st working day of the month following the month to which it relates”. Since, the disbursement is made by direct credit to the bank account of the beneficiaries by Reserve Bank of India on the basis of the mandate of the Treasury/PAO in this regard, it has been decided that the date may be revised from “1st working day of the month following the month to which it relates” to the “1st day of the month following the month to which it relates”.

Therefore, all the Treasury Officers/Pay and Accounts Officers may issue their mandate for disbursement of wages etc. and pension as mentioned in Para-3 and Para- 4 of Finance Department Memo No. 6454-F(Y) dated 27th August 2015 for disbursement on “1st day of the following month” instead of “1st working day of the following month”.

This amendment will take immediate effect.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 1611-F(Y)

Dated: 18.03.2016

NOTIFICATION

Online receipt of State Government revenue including revenue deposit through GRIPS was introduced by the State Government vide Finance Department notification No. 8298-F(Y) dt. 03/10/2012. Subsequently it was made mandatory w.e.f 01/07/2015 vide Finance Department notification No. 4630-F(Y), dt.15/06/2015. Revenue deposited through GRIPS portal is accounted for in the e-treasury under the control of Directorate of Treasuries and Accounts which is a receipt treasury and do not have any DDO attached to it for payment purpose. Now, a question has been raised about the procedure of refund of tax and non-tax revenues including EMD/SD money which were originally deposited in e-treasury.

After careful consideration of all aspects, it has been decided that refund can be drawn by the DDO from the respective Treasuries/ Pay & Accounts Offices in which he/she is attached subject to the following:-

- 1) a) In respect of revenue heads, refund will be drawn by the DDO as per sanction order issued by Administrative Department with concurrence of Finance Department as per Rule-4.199(2) and 4.201(2) (c) of W.B.T.R.2005 supported with the copy of duly authenticated GRIPS Challan by the sanctioning authority.
b) In respect of EMD/SD, refund will be drawn on sanction of respective Departmental Officer in whose favour amount has been deposited through GRIPS portal. If the Departmental Officer himself is the DDO, he shall present the claim himself along with sanction order and duly authenticated GRIPS Challan, else may be Drawn by a regular DDO of that establishment as per Rule-6.11(3) of W.B.T.R-2005.
- 2) In both cases, the sanction order should clearly specify the Drawing and Disbursing Officer, name of depositor, challan number and challan date along with GRN number and other related particulars of the receipt.
- 3) Payment will be drawn in T.R. Form No.-34 for refund of revenue and in T.R. Form No.-42 for refund of deposit only through e-Billing module of IFMS. Payment shall be directly credited to the bank account of the depositors.
- 4) Treasury shall verify the challan details and sanction order before payment. Refund of revenue cannot be made multiple times against a single challan. However, a

EMD/SD challan will be available for refund until the full amount is exhausted. In addition deposit can also be transferred to relevant revenue receipt head as per discretion of sanctioning authority

- 5) In case the departmental Officer desires that an item of EMD/SD shall be credited to the Government as per Rule-6.14(1A) of W.B.T.R-2005, he shall sanction and draw the bill for necessary transfer credit by TR Form No-43 supported by duly authenticated copy of GRIPS Challan as well as TR-7A Challan and submit to the Treasury/Pay & Accounts Officer. If the departmental officer is himself not the DDO then the regular DDO of the establishment shall draw the bill and submit to the treasury/PAO.
- 6) The order for revenue receipt refund against Challan deposited through GRIPS shall remain valid during the Financial Year only in which it is sanctioned.
- 7) The amount paid as refund will reflect in List of Payment and Plus-Minus memo of paying treasury distinctly.
- 8) The amount deposited in e-Treasury when refunded from the Treasury/PAO would be reflected in the plus and minus memo of the e-Treasury.

Since this procedure of withdrawal of revenue deposit from other treasury is not possible within the existing codal provisions, the relevant rules and sub-rules of WBTR, 2005 need to be modified to enable the Treasuries/PAOs to admit the related claim for refund of the deposit.

Therefore, in exercise of the power conferred by clause (2) of Article 283 of Constitution of India, the Governor is pleased to amend the provisions of the rules and sub-rules of WBTR, 2005 in the manner prescribed below.

AMENDMENT

I. TR 4.201 is amended in the following manner.

- (i) The following clause is added below Clause-(b) of Sub-Rule-2 of the rule.

“clause (c) [*applicable to e-receipt, i.e., money deposited electronically to Govt account]-by duly signed copy of electronic receipted challan generated from the receipt portal along with a statement showing the names of the refundees, the amount to be refunded and number and date of the challan with which the money was originally deposited electronically to the Government account. Refund of revenue can be made against a single challan only once.”

(ii) The following sentence may be added in Sub-Rule-3 of the Rule.

“For refunding deposits made electronically and accounted for in e-Treasury, the concerned DDO will submit bill to the Treasury to which he/she is attached with duly attested receipted challan generated from the system along with the sanction memo. The paying Treasury/PAO will take necessary action for payment on account of refund of electronically deposited Government revenue receipt after necessary verification with reference to the online receipt record in the CTS (Computerised Treasury System). In the e-Treasury record the concerned receipt entry will be flagged automatically with the name of paying Treasury and the date of payment.”

II. The following Sub-Rule may be added to T.R. 4.202 .

“SUB-RULE (6)- In case of refund of revenue receipt which was originally deposited electronically and accounted for in e-Treasury, the DDO will submit bill alongwith duly attested copy of receipted challan printed out of the system to the Treasury to which he/she is attached. The Treasury Officer/Pay & Account Officer will take necessary action for payment on account of the refund after necessary verification of the receipt record made available to the Treasury/PAO in the CTS.”

III. The following Sub-Rule may be added to T.R. 6.12

“SUB-RULE 1- In case of refund of revenue deposit which was originally deposited electronically to the Government and accounted for in the e-Treasury, the Drawing & Disbursing Officer concerned will submit the bill to the Treasury/PAO to which he/she is attached alongwith duly attested copy of receipted e-challan to be printed out of the receipt portal. The Treasury/PAO concerned will take necessary action for payment on account of refund of revenue deposit after necessary verification of the revenue deposit receipt record available in the CTS and at the same time will note the payment in the payment side of revenue deposit register. However, in the balance report drawn at the end of the month and also in the plus minus memo to be submitted to the AG (A&E), West Bengal one entry of receipt will be made with reference to the e-Treasury record alongwith electronic challan number which entry alongwith the payment entry on of account of refund will in effect result in a balance which would otherwise have been had the payment not been made from the Treasury/PAO. In the Treasury record of e-Treasury the concerned receipt entry will be flagged automatically with the name of paying Treasury and the date of payment. Simultaneously plus minus memo to be generated from the system of e-Treasury will show the withdrawal as payment made from the paying Treasury. However, the payment will not show in any List of Payment of e-Treasury.”

IV. TR 6.14 is amended in the following manner.

(i) The following Sub-Rule is inserted after Sub-Rule-(1) of the rule:

“sub-rule-(1A) - In case the departmental officer desires that an item of EMD/Security Deposit shall be carried to the credit of the Government, he shall draw the bill for necessary transfer credit under TR form No. 43 supported by duly authenticated electronic receipted challan as well as TR 7A and submit to the Treasury/PAO. The Treasury Officer will verify the deposit with reference to the challan no. of e-Treasury and if it is otherwise OK will admit the bill for transfer credit to the relevant receipt head of account to the Government.”

(ii) The word and figure “sub-rule (7)” as mentioned in sub-rule (4) of the rule is replaced with the word and figure “sub-rule (8)”.

(iii) The following sub-rule is inserted after sub-rule (7) of the rule:

“Sub-rule-(8) - In case of refund of revenue deposit which was originally deposited electronically to the Government account and hence accounted for in e-Treasury the DDO will submit bill with duly signed system-generated challan, for withdrawal from the Treasury to which the DDO is attached. The detailed procedure is given in sub-rule (1) of TR 6.12.”

By order of the Governor,

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL
Finance [Audit] Department, 10th floor
“NABANNA”

Shibpur Mandirtala, Howrah - 711 102

No.: 5153-F(Y)

Dated, Howrah the 28th September, 2016.

Sub: Withdrawal of deposit of West Bengal Motor Transport Workers' Welfare Cess

Deposit of West Bengal Motor Transport Workers' Welfare Cess under head “8443-00-116-002-07” has been made mandatory through GRIPS Portal Vide G.O. No. 2921-F(Y) dated 03.06.2014 wherein it has been mentioned that the withdrawal procedure shall be prescribed later on.

After considering all the aspects the Governor is pleased to lay down the following procedure for withdrawal of deposits for payment to the Cess Authority.

- i) Controller of Finance Commercial Accounts Officer, labour Department (DDO Code-CACLBD006) attached with Kolkata Pay Accounts Office-II shall act as DDO for drawal of the deposits from the “8443-00-116-Deposit under various Central & State Acts-002-Deposit of West Bengal Motor Transport Workers' Welfare Cess Act, 2010-10-Payments.”
- ii) Bill shall be placed on monthly basis for withdrawal of the whole amount deposited under the head 8443-00-116-002-07 through GRIPS in a particular month.
- iii) DDO shall draw the bill in TR Form No.42 through e-Billing and entire fund shall be transferred to the intended Bank Account of the West Bengal Transport Workers' Social Security Scheme.
- iv) Pay Accounts Office-II shall process the bill only on the basis of sanction order to be issued by Labour Commissioner, Government of West Bengal.
- v) No individual challan or attested copy of challan shall be required to be submitted with the bill. Instead a list of Challan Number and amount of the particular month shall be submitted by the DDO alongwith the bill. This is in relaxation of Rule 6.12 of the WBTR 2005.
- vi) Payment will be reflected in the Plus-Minus report of the e-Treasury & Kolkata Pay Accounts-II accordingly as stipulated in the G.O. No. 1611-F(Y) dated 18.03.2016.

This Order will take effect immediately. Necessary modification in West Bengal treasury Rule shall be made in due course.

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

CO No. 1371 - F(Y)

Date: 07.03.2017

MEMORANDUM

Sub: Discontinuation of submission of Bill extract, Top Sheet, Duplicate copies of Schedules and Acknowledgement alongwith the physical copy of the bill at the Treasury/Pay & Accounts Offices

Presently DDO requires to submit Bill extract, Top Sheet, multiple copies of By-Transfer Challans and Acknowledgement while preferring physical copy of the bill to Treasury. In Pre-IFMS period such documents were very much required in treasury for fast insertion of various information relating to such bill viz. Head of Account, Bill No. and date, DDO details for token generation, cheque delivery, receipt entry etc. Such practice not only involves signature by the DDO in multiple copies for submission of a single bill but also leads to wastage of lime.

Now after complete digitization of entire process of payment right from preparation of bill to ultimate credit to beneficiary Bank Account obviates such manual entries at Treasury. Accordingly, the matter of submission of such documents alongwith bill has been reviewed by the empowered committee duly formed by this Department. The committee has suggested discontinuing the submission of Bill extract, Top sheet, acknowledgement and multiple copies of schedules/challans alongwith the physical copy of the bill in order to reap the benefit of Digitalised Bill forms, electronic submission and payment procedure introduced in IFMS.

Now cosidering, all the aspects the Governor is pleased to decide discontinuation of following documents while submission of bills to Treasuries:

1. Bill extract, Top Sheet and Acknowledgment (Except where payment is required by cheque)
2. Multiple copies of challans and schedules for By-transfer deductions. Only one copy will suffice for onwards transmission to Accountant General (A&E), West Bengal and other purpose.

This order shall take effect w.e.f. 01.04.2017. Necessary amendment in West Bengal Treasury Rule, 2005 will be made in due courses.

Sd/-

(H.K. Dwivedi)

Principal Secretary to the Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 1402-F(Y)

Dated-08.03.2017

MEMORANDUM

**Sub: Modalities of adjustment in Detailed Contingency bill in TR Form No. 28
against multiple advances as well as advances drawn from other treasuries**

In the recent past a good number of the DDOs have been shifted from the jurisdiction of one treasury to another treasury due to bifurcation of the treasury or due to merger of one department with another department or for other administrative reasons. As the existing provision of WBTR-2005 does not allow a DDO to submit any bill at any treasury other than in which he is presently attached, hence the DDOs are facing difficulties in submission of DC bill after change of the jurisdiction in respect of advance contingency bills drawn from other treasuries. The matter has been referred from the DDOs as well as from the Office of the Principal Accountant General (A&E), W.B.

Moreover the WBTR-2005 is silent about adjustment of advances in one DC bill against multiple advances under same head of account for same purpose.

The matter of authorising the DDOs to submit DC Bills at the present treasury against advances drawn earlier from other treasuries and also allowing the DDOs to submit single DC bill for multiple advances under same head of account for same purpose was under active consideration of the Government since introduction of IFMS.

Now after careful consideration of all the aspects of two separate issues mentioned above, the Governor is pleased to decide that:-

- (1) Adjustment in detailed contingency bill (TR Form No.28) may be submitted by the DDO at the Treasury in which the DDO is presently attached in respect of unadjusted advances drawn earlier from other treasuries, prior to change of the jurisdiction of the DDO, following all the existing procedures.
- (2) Single adjustment bill in TR Form No.28 may be submitted by a DDO in respect of multiple advances drawn under the same head of account for any specific purpose following all the existing procedures.

The detailed contingency bill shall be a the part of the treasury accounts as usual

for accompanying with the monthly treasury accounts for onward submission to AG, WB. Treasury Officer of the treasury from where the advances were originally drawn shall maintain the advance check register in TR Form No. 29 incorporating such adjustments.

This order will take effect immediately. Necessary amendment in West Bengal Treasury Rule will be made in due courses.

Sd/-
H.K. Dwivedi
Principal Secretary
Finance Department

**Government of West Bengal
Finance Department
Audit Branch**

No. 3368-F(Y)

Dated: 31.05.2017

MEMORANDUM

Sub: Restriction on Transfer of fund from Scheme Head to Bank Accounts of the Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc. and providing information regarding bank accounts

It has recently been reported that funds from different scheme heads of Government Accounts as well as from the LF / PL / Deposit Accounts of different Departments, Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards/ Unnayan Parishads, etc. are being transferred to the Bank Accounts of such Departments, Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc. This practice of transferring funds provided in the Budget of the Departments into Bank Accounts of the Departments, Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc. is highly irregular and against financial norms.

With the view to promote better financial discipline in the working of the Government, the Governor is pleased to direct that no Budgetary fund unless approved by the Finance

Department be transferred to Bank Accounts of the Departments, Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards/ Unnayan Parishads, etc. either direct or through the LF / PL/ Deposit Accounts, etc.

It is further directed that all the Departments shall send a “**Status Report**” on the details of Bank Accounts alongwith budgetary amount transferred to these bank accounts in F Y 2016-17 & 2017-18 and also balance as on 31.03.2017 and 31.05.2017 as per the “**Annexure- A**” (**signed and scanned in pdf format**) related with all the Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc. under the administrative Control of the Department and also a soft copy of the “**Status Report**”, (**in excel format**) to **sogroupt@gmail.com positively by 12.06.2017**. The details of Bank Accounts in field offices may also be provided in the said report.

Sd/-
(H K Dwivedi)
Principal Secretary
Finance Department

ANNEXURE - A

Deptt Name	Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc.	Name of Scheme / Project, etc. if any, with which A/c relates	Name of the location of the office having the bank Account (Deptt / Directorate level / District / Region / Sub-division & Block, etc.)	Name of the Bank	Type of Bank Account (for Own fund / fund transfer from govt. /joint)	Type of Account Savings / Current / Cash / Credit / FD/Term Deposit	Budgetary amount transferred to these bank accounts in FY 2015-16	Budgetary amount transferred to these bank accounts in FY 2016-17	Unspent Balance as on 31/03/17	Unspent Balance as on 31/05/17	Remarks

Certified that the list is comprehensive and complete.

Signature of the Departmental Secretary

N.B.:

The unsigned soft copy of the report in excel format and the signed copy of the report in pdf format are to be sent by email to **sogroup@gmail.com** positively by 12th June, 2017.

Government of West Bengal
Finance Department
Audit Branch

G.O No. 3685-F(Y)

Date: 13.06.2017

Sub: Irregular deposition of Income Tax through TR-7 Challan

As per WBTR-2005 Income Tax amount shall be accounted for at the Treasuries only in respect of TDS amount deducted from bills by way of transfer to the Head of Account 8658-00-112-001-20 submitted by the DDOs and accordingly Treasury/PAO shall submit monthly return to the Income Tax authority in the form of 24G. But it has come to the notice of the Government that instead of depositing the Income Tax through the specified Income Tax challan as per Income Tax Act directly into the Central Government Account, many DDOs are depositing the same through TR-7 Challan in the Treasury linked Bank.

As the existing provision of WBTR-2005 and Income Tax Act does not allow the deposition of Income Tax through TR-7 Challan in the Treasury linked bank, it is needless to mention that such amount will not be incorporated in the monthly return (in 24G report) submitted by the Treasuries to the Income Tax authority. Accordingly, DDO/Administrator of LF/PL/Other Deposit Accounts/ Depositor will not be able to pass on the Income Tax Credit to the actual payee by submission of matching entries in 24Q/26Q report. As it is deposited in 8658- Suspense Accounts, the amount is transmitted to the fund of Union Government by AG WB and hence refund is also not possible out of State Exchequer.

In order to clarify the ambiguity as far as deposition of Income Tax concerned, the undersigned is directed to issue following guidelines:-

1. No Income Tax should be deposited at the Treasury linked Bank through TR-7 Challan under 8658-Suspense by the DDO/Administrator of LF, PL, Other Deposit Account/Individual. Treasury on receipt of any amount through scroll from linked bank shall forthwith return the same to bank for correction of the scroll.
2. Booking of Income Tax amount in the State Government Account will be restricted only to the By-Transfer amount deducted from bills. In no case Income Tax should be transferred to the Head 8658-Suspense from the LF/PL/Other Deposit Account maintained at the Treasuries. Treasury shall be responsible for submission of 24G report only with respect to the TDS amount deducted from bills by the DDOs.

3. Whenever a DDO/Administrator of LF, PL, Other Deposit Account/Individuals requires deposition of Income Tax in Bank, the related Income Tax challan shall be used and in no case such should be deposited through TR-7 Challan.

All concerned are directed to abide by the instruction of the CBDT, Government of India regarding deduction and deposition of Income Tax strictly.

Sd/-
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Budget Branch
Nabanna, Howrah

No. 581 - FB

Dated: 25.07.2017

MEMORANDUM

Subject: Inclusion of certain costs under capital expenditure

The undersigned is directed to say that the booking of expenditure under the capital head of account has been under examination for sometime by the Government. It was observed that all costs attributable to the capital expenditure are not being met from capital head of account in many cases.

2. It is stated that capital expenditure may be broadly defined as expenditure incurred with the object of acquiring tangible assets of a permanent nature or enhancing the utility of existing assets. It should include all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service.

3. In view of such position, all costs which are directly attributable to bringing the asset into working condition for its intended use, should be included in the capital expenditure.

4. The following attributable costs should be met from capital provisions in the State Budget -

- (i) Cost of site preparation and clearance;
- (ii) Professional fees (such as legal, architect's fees);
- (iii) Initial delivery and handling costs;
- (iv) Installation costs;
- (v) Intermediate maintenance costs.

5. If not otherwise provided or included in the detailed project report, the attributable costs may be met from the detailed head "60 - Other Capital Expenditure" below the scheme head. Wherever necessary, the Administrative Department may approach Finance Department for opening the said detailed head and for providing funds by re-appropriation or otherwise.

Sd/-
(P. A. Siddiqui)
Secretary
to the Government of West Bengal
Finance Department

Government of West Bengal
Finance Department
Audit Branch

No. 5801-F(Y)

Date: 14/09/2017

MEMORANDUM

After introduction of IFMS, certain Reports/Registers maintained in the Treasuries/ Pay and Accounts Offices as per provisions of the WBTR 2005 have become redundant while some others are no longer required to be maintained in physical form as Centralised Treasury System (CTS) generated soft-copies are adequately catering to the need of preservation of such data. The Government of West Bengal has been actively considering since some time past the issue of synchronising the Treasury Reports/Registers in this changed scenario to minimise the usage of papers in Treasuries/PAOs.

After careful consideration, the Governor is now pleased to discontinue the maintenance of the Reports/Registers completely as mentioned herein at List “A” and to discontinue the maintenance of physical form of the Reports/Registers as mentioned herein at List “B” while system generated reports of the same will continue to be maintained in the CTS module of IFMS.

List “A”: The following Reports/Registers in the Treasuries/PAOs are hereby discontinued completely:

Existing Reports/Registers as per WBTR 2005	Description
Annexure-A	Register for bills received and passed
Annexure-A1	Register for bills passed
Annexure - A2	Register of Objection Bill
Annexure-D	Retrenchment Slip
Annexure-E	Cheque Memo
Annexure -F	Register showing the distribution of bills among Cheque Writers
Annexure -H	Note Book showing the distribution of cheque forms among cheque writers

Annexure -K	Token Register
Annexure -L	Token Census Register
Annexure -S	Note book of ATO Cheque
Annexure -T	Intimation to the DDO for issue of Fresh Cheque in lieu of Time-expired/Lost Cheque
Cash Book	Register of daily Receipts and Payments at the Treasury
Appendix 15, Part-B, Annexure - III	Consolidated Pension Bill-cum-Cheque Slips
Index Register for PPOs	Index Register for PPOs

List “B”: The following Reports/registers are available in CTS module of IFMS on real time basis. Hence maintenance of such Reports/Registers in physical form in the Treasuries/PAOs is hereby discontinued.

Existing Reports/Registers as per WBTR 2005	Description
Annexure-G	Register of Cheques Drawn
Annexure-J	Register of Cheque Delivered
Annexure - U	Statement of issue of Fresh Cheque in lieu of Time-expired/Lost Cheque
Allotment Register	Register of DDO wise allotment received and consumption
R.B.D. Register	Register of daily Bank Scrolls
Annexure -D	Bank wise Category wise Pension Payment Register

This order issues in the interest of public service and shall take effect from 01.10.2017.

Sd/-
(H.K. Dwivedi, IAS)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 6415-F(Y)

Date: 23.10.2017

NOTIFICATION

State Government vide G.O No.965-F(Y) dated-18.02.2015 has introduced the new TR forms by discontinuation of some old TR Forms as per WBTR-2005 in digitized format through e-Billing module of IFMS. The matter of digitization of the existing TR Form No.51 of WBTR-2005 for drawal of claims under Central Government Employees Group Insurance Scheme, 1980 was under active consideration of the Government since sometime past.

After due examination, in exercise of the power conferred by clause (2) of Article 283 of Constitution of India, the Governor is pleased to replace the existing TR Form No. 51 with the new TR Form No. 51 enclosed herewith. Necessary amendment in West Bengal Treasury Rules will be made in due course of time.

The Governor is also pleased to direct that the drawal of bill in TR Form No.51 in digitized format through e-Billing module will be mandatory w.e.f. 01.11.2017.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

T.R. FORM NO. 51

[See T.R. 6.46]

**Received bill under the Central Government
Employees' Group Insurance Scheme, 1980**

Name of the Office _____	Bill No. _____	Date ____/____/____
D.D.O. Code _____	T.V. No. _____	Date ____/____/____
Token No. _____	Date ____/____/____	
Head of Account Code _____		

Details of Sanction:	
Designation of the Sanctioning Authority:	
Sanction ID:	Sanctioned Amount Rs.:
Sanction Order No.:	Date:

Name of the Employee				
Name of the Cadre/Service				
Unique ID				
Designation				
Joining Information	Group			
	Year			
Acquiring Higher Group Membership				
Group (A/B/C/D):		Year		
Category: (Superannuation/ Retirement/Resignation/ Death)			Date	

Passed for payment Rs. (in figure) _____ Rupees (in words) _____
_____ only.

Certified that-

1. The amount claimed in this bill was not drawn before.
2. The total of office copy agrees with fair copy of bill.
3. Certified that the particulars of the beneficiary in respect of this bill have been verified and entered correctly in the 1FMS Beneficiary Master.

Please pay Rs. (in figure) _____ Rupees (in words) _____
only.

Bill Clerk

Accountant

Drawing & Disbursing Officer

Date _____ 20 ____

Station

For use in the Treasury

Pay Rs. _____ Rupees (in words) _____ only as per beneficiary list.

Examined and Entered.

Accountant/ J.A.O.

.T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit). West Bengal

Admitted Rs. _____

Objected Rs. _____ for reasons stated below:

Dated _____ 20 ____

Auditor/S.O./AAO./Audit Officer

Government of West Bengal
Finance Department
Audit Branch

No.338-F(Y)

Date: 17.01.2018

MEMORANDUM

Sub: Modalities of Inter-Treasury Transfer of Fund

Presently, Transfer of Fund by the DDO or Administrator of LF/PL/PF etc Accounts to another PL/LF/PF Account held by other Administrators within a Treasury is possible as per provisions laid down in Chapter-6 of WBTR-2005. However, such transfer of fund from one Treasury to another Treasury by the DDOs/Administrators was not within the purview of existing Treasury Rules. This limitation has been resulting in serious delay in transferring fund for execution of various developmental works etc in between Treasuries. On reference by various Departments and administrators the matter of extending the scope of transfer of fund by the DDO/Administrator of such Accounts to the Accounts of another Administrator maintained at the other treasuries has been under active consideration of the Government from sometime past.

Under the Integrated Financial Management System (IFMS), a new application has been developed to enable transfer of fund by the DDOs/Administrators of one Treasury to the PL/LF/PF etc Account of other Administrators maintained at other Treasuries. This will facilitate real-time credit into the banking-nature account maintained at the Treasuries substituting the necessity of issuance of cheque and subsequent deposit of the same into the treasury linked bank.

Now after careful consideration, the Governor is pleased to decide that:-

1. Bill for Transfer of fund into the Deposit Account maintained at the other Treasuries may be submitted at the Treasuries in which DDO is attached. The bill shall be drawn in regular TR forms accompanied by TR-7A Challan in which funds are now transferred to the Deposit Accounts maintained at the same treasury at present.
2. For transfer of fund from one LF/PL/PF etc Account to another LF/PL/PF etc Accounts maintained at another Treasury, the Administrator of the Account shall submit advice along with TR-7A Challan duly signed at the Treasury in which he/she is attached.
3. After processing of the bill/advice by the Treasury, the intended account maintained at destination Treasury shall be credited immediately.
4. Inter-Treasury Transfer of fund into Deposit Account as stated above shall also include transfer to PWD/Forest Deposit Account maintained at other Treasuries.
5. Other provisions as applicable for authorising a bill or advice out of PL/LF/PF/Other Deposit Accounts will remain unchanged.

Following Scheme Heads under Public Head of the State shall be operated to give effect the Inter-Treasury Transfer of fund into Deposit Account.

Sl. No	Head of Account upto minor head	Scheme head of Account	Detailed Head
1	8336-Civil Deposits-00-800-Other Deposits	999-Inter Treasury Transfer of Deposits	“19-Subscription/ Recoveries/ Contribution, 23-Withdrawal”
2	8443-Civil Deposits-00-800-Other Deposits	999-Inter Treasury Transfer of Deposits	“07-Deposits, 10-Withdrawal”
3	8448-Deposits of Local Funds-00-120-Other Funds	999-Inter Treasury Transfer of Deposits	“07-Deposits, 23-Withdrawal”
4	8449-Other Deposits-00-120-Miscellaneous Deposits	999-Inter Treasury Transfer of Deposits	“07-Deposits, 23-Withdrawal”

The Accounting Procedure will be as follows:

> **Entries at Originating Treasury-**

On processing of the bill/advice the concerned Head of Account from where fund is withdrawn appear in the List of Payment and the corresponding Inter-Treasury Transfer Head of account will be shown in the Cash Account for the same amount.

> **Entries at Destination Treasury-**

On processing the bill/advice at the originating Treasury the concerned Inter-Treasury Transfer Head of Account will be shown in the List of Payment and the actual Public head of the intending Deposit Account where fund is transferred appear in the Cash Account on real-time basis.

This has concurrence of the Principal Accountant General (A&E), W.B. vide No. A.M.-I/3-37/XVI/100 dated-12.05.2017.

The user manual of the functionality of Inter-Treasury Transfer of Fund in IFMS is available under the ‘Guideline’ tab in IFMS portal (www.wbifms.gov.in).

Necessary amendment in West Bengal Treasury Rule will be made in due course. This order will take effect immediately.

Sd/-
(H.K. Dwivedi)
Additional Chief Secretary
Finance Department

**Government of West Bengal
Finance Department
Audit Branch**

No. 847-F(Y)

Dated: 09.02.2018

MEMORANDUM

Finance Department had earlier notified guidelines for transfer of fund to Deposit Accounts/ Bank Accounts and Monthly Drawal Limit from Deposit Account of various Parastatals maintained with PAOs / Treasuries vide Memo No. 1984-F(Y) dated 07.04.2016.

Now, in partial modification of the provisions as laid down in Para 4 of the F.Ds Memo No. ibid, the Monthly Withdrawal Limit from the Deposit Account of West Bengal Medical Services Corporation Limited (WBMSCL) has been enhanced to Rs. 50 Crore.

However, prior permission of Group T of Finance Department will be mandatorily required in case of drawal of fund exceeding Rs. 50 Crore in a month from the Deposit Account. All other provisions as contained in FD's Memo No. ibid shall continue to remain in force.

This order will take immediate effect.

Sd/-
(Pawan Kadyan, IAS)
Joint Secretary to the
Govt. of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

Memo No. 971-F(Y)

Dated: 16.02.2018

ORDER

In partial modification of para 6 of Finance Department's Office Order No. 134-F(Y), dt. 04.01.2012, it has been decided that concurrence of Group-T of Finance Department will exclusively be required for all cases relating to the following matters:

- i) Hiring/Purchase of vehicles
- ii) Sanction of telephones/internet facility
- iii) Permission for Drawal of advances

- iv) Relaxation of tender rules.
- v) Opening of Bank Accounts of Government Offices

This order will take immediate effect.

Sd/-
(H.K. Dwivedi)
Additional Chief Secretary to the
Government of West Bengal
Finance Department

**Government of West Bengal
Finance Department
Audit Branch**

No.1033 - F(Y)

Dated: 20.02.2018

MEMORANDUM

Recently Finance Department has started allotting Funds for creation of assets to be used by Urban and Rural Local Bodies, Development Authorities, State Government Organisations, Autonomous Bodies, Aided Institutions and other parastatals under detailed Head of Account “**53-Major Works, Land & Buildings / 60-Other Capital Expenditure**” **instead of “35-Capital Grants**”.

Naturally, the assets that will be created out of such fund will be assets of the State Government and not of such organisations. Therefore, such assets should be created in the similar manner as other assets of the State Government, i.e. as per the following alternative manner:

Alternative -1: Allotment is to be made to appropriate authority of PWD and the works will be executed by them.

Alternative - II :The Work is to be executed by the listed executing agencies as per Rule 47 D of WBFR after obtaining NOC from PWD. In this case the Department will enter into MOU and make phasewise payment as per the payment schedule specified in FD Memo no. 4470-F(Y) dated 05.06.2013. The DDO of the Department will draw the fund by placing bills in TR Form No. 26 enclosing B-1 / B-2 as sub-voucher as per FD Memo

1240-F(Y) dated 18.02.2013 at PAO / Treasury and credit the same to Deposit Account of the Implementing Agency maintained at any Treasury of West Bengal.

Alternative - III : The works can also be implemented by an implementing agency having the requisite engineering setup under the administrative control of the same Department in terms of FD Memo No. 3626-F(Y) dated 10.07.2014 after obtaining NOC of PWD. No MOU will be required in this case. DDO of the Department / DDO of the implementing agency (in case the agency organisation is having DDO code) will draw the fund by placing bills in TR Form No. 26 enclosing Annexure - B-1 / B-2/ B-3 as sub-voucher in terms of FD Memo No. 3626-F(Y) dated 10.07.2014 at PAO / Treasury and credit the same to the Deposit Account of the implementing agency maintained at any Treasury of West Bengal.

However, FDMemoNo. 3626-F(Y) dated 10.07.2014 is partially modified as follows:

- (i) The phase wise payment schedule for all implementing agencies will be as per the schedule specified in FDMemo 4470-F(Y) dated 05.06.2013. (in modification of para 3). But, in case of procurement of non works Capital item, the payment schedule may be customised by the Administrative Department according to the nature of the items to be procured.*
- (ii) Also, while submitting final bill(5% claim) as per B3, the implementing agency shall also submit detailed accounts as per annexure E, as attached with this order. There will be no requirement of submitting detailed bills and accounts to FA of the Department (in modification of para 7.)*

No concurrence of Gr. T of FD will be required for making payments under Rule 47D and as per FD Memo 3626-F(Y) dated 10.07.2014 to the Deposit Account of the organisation. In case the organisation is not having any Deposit Account, payment can be made in phased manner to the Bank Account of the organisation after obtaining concurrence of Gr-T of Finance Department.

In case where, after creation, the assets are to be handed over to the respective parastatals for usage and maintenance, no agency fees will be payable to the implementing agency engaged as per FD Memo No. 3626-F(Y) dated 10.07.2014. and also obtaining of NOC from PWD will not be required. The relevant provisions of WBFR and WBTR would be revised in due course. This order takes immediate effect. However, the works already executed and agency fees already paid need not be revisited.

Sd/-

(H.K. Dwivedi, IAS)

Additional Chief Secretary to the
Government of West Bengal

ANNEXURE-E

SUB: Detailed accounts & Detailed Certificate Regarding Completion of Project

Name of Project:

Statement of Receipt and payment			
Particulars of Receipt	Amount	Particulars of Payment	Amount
1. Received vide sanction No.— Dated --/--/— and TV No. — Dated--/--/— (10% of Cost) 2. Received vide sanction No.— Dated --/--/— and TV No. — Dated--/--/— (40% of Cost) 3. Received vide sanction No.— Dated--/--/—and TV No. — Dated--/--/— (25% of Cost) 4. Received vide sanction No.— Dated --/--/— and TV No. — Dated--/--/— (20% of Cost) 5. Yet to be received : 5% of the tendered amount (Claim preferred now) *** (See Note Below)		1. Payment of 1 st RA Bill vide Dated--/--/— Amount 2. Payment of 2 nd RA Bill vide Dated--/--/— 3. Payment of 3 rd RA Bill vide Dated--/--/— 4. 5. 6. 7. Payment of Final Bill vide Dated--/--/— 8. Fund Refunded (if any) vide Treasury Challan No.-----dated --/--/— 9. Security Deposit of the contractor, lying with us, will be refunded after the expiry of the Defect Liability Period and getting final (5%) payment from the Administrative Department.	
Total (100%)		Total (100%)	
This is to certify that: <ol style="list-style-type: none"> 1. All the above mentioned payment is actually made to the contractor/ executing agency selected through tender policy, applicable at the time of selection as per tender rule of Govt. of West Bengal, for the purpose of implementation of the project. 2. The work has been completed in all respect as per approved plan design and specification. 3. All the original payment vouchers relating to construction of are retained in my office in secured manner and this office is liable to produce all such vouchers before the fund sanctioning authority or any other authority as and when required. 			
Date	Chief executive officer /MD/Administrative Head Name of the Organisation.		

**** (NOTE)

1. In case of procurement of non works Capital item, the payment schedule may be customised by the Administrative Department according to the nature of the items to be procured.

**Government of West Bengal
Finance Department
Audit Branch**

No. 1560-F(Y)

Date: 14/03/2018

NOTIFICATION

**Sub: Introduction of New TR-7C challan for depositing money for State
Provident Fund (GPF)**

At present the Provident Fund (GPF) Deposits under Major Head “8009-State Provident Fund” are made through TR-7 Challan in Bank as per WBTR-2005. As the existing TR-7 Challan is of general nature, it does not have the scope to provide some specific information which is required for proper maintenance of GPF accounts by the Accounting Authority. Thus the matter of introduction of a separate challan for deposits made under Major Head “8009-State Provident Fund” was under active consideration of the Government from some time past.

Therefore, in exercise of the power conferred by clause (2) of Article 283 of Constitution of India, the Governor is pleased to introduce the new TR Form No. 7C attached herein:-

- (a) For depositing money in the bank under Major Head “8009-State Provident Fund”
or
- (b) For transfer of money from deposit accounts to Major Head “8009-State Provident Fund”

Other provisions regarding preparation and submission of challan as stated in Chapter-3 of WBTR-2005 shall remain unchanged. The existing TR-47 schedule for transfer of money for Provident Fund from the Pay bill submitted by Drawing and Disbursing Officer shall continue to exist as usual.

This order shall take effect immediately. Necessary amendment in the West Bengal Treasury Rules shall be made in due course.

Sd/-

(H.K. Dwivedi, IAS)

Additional Chief Secretary to the
Government of West Bengal

8. Details of Deposit:

Sl. No	Name of the employee	GPF Account No	Unique ID	Emoluments* Rs.	Subscription Details		Recovery Details		Arrear Subscription			Total Rs.	Remarks
					Month	Year	Amount Rs.	Inst No.	Amount Rs.	Period From	Period To		

*Emoluments shall have the same meaning as defined in the General Provident Fund (West Bengal Services) Rules.

9. Signature of Departmental Officer:

10. Date: ___/___/___

Depositors' Signature

Contact No:

Received payment

Bank Scroll Serial No

Receipt by Bank / Treasury Date:

Signature with seal of the Bank.

Depositors' Signature Contact No:

Challan No:

Date:

Voucher No:

Date:

Signature of the Treasury Officer

**Government of West Bengal
Finance Department
Audit Branch**

No.3957-F(Y)

Dated : 18.06.2018

MEMORANDUM

Sub: Submission of Detailed Contingent (DC) Bill in new Head of Account and scheduling of time period for submission of DC bill

In terms of Rule 4.138 of WBTR 2005, Drawing & Disbursing Officers (DDO) are required to submit Detailed Contingent (DC) Bills in TR Form No. 28 in support of final expenditure within one month from the date of completion of the purpose for which the advance was drawn and in no case beyond the period of 60 days from the date of drawal of such advance in Advance Contingency (AC) Bill in TR Form No. 27 unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Delayed submission or non-submission of DC Bills causes non-transparency in expenditure reporting system.

2. Finance Department vide G.O. N0.1881-F.B. dated 27.03.2018 has discontinued the Plan-Non Plan classification in Budget w.e.f. 01.04.2018 and given the changed structure of Head of Account it would not be possible to submit DC Bills in the earlier Head of Account in which the advance was drawn.

3. Now, the Governor is pleased to decide that henceforth all DC bills in respect of all AC bills drawn in 2018-19 and earlier are to be drawn in the new Head of Account only as per corresponding mapping of Head of Account list available in Budget Publication No. 29. In case of non-existence of mapping Head of Account in Budget Publication No. 29 or non availability of complete Head of Account for submission of DC bills against the AC bills drawn earlier, the concerned Administrative Department shall prefer the proposal to Finance (Budget) Department for activation/creation of Head of Account for the purpose of submission of DC bill in TR Form No.28.

4. Further, In order to enable all the DDOs and Controlling Officers to discharge their official liability for the purpose of submission of DC Bills, the Governor is pleased to allow all the defaulting DDOs to submit the DC Bills under the new Heads of Accounts which are available in Budget Publication No. 29 as per the following schedule without further delay:

- (a) DC bills are to be submitted positively by **31.07.2018** against all the unadjusted AC Bills drawn prior to **31.03.2017**.
- (b) DC bills are to be submitted positively by **31.08.2018** against all the unadjusted AC Bills drawn between **01.04.2017 to 31.03.2018**.

- 5. All the DDOs and the Controlling Officers shall strictly ensure the above schedule in terms of Rule 4.138 of WBTR, 2005.**
6. All the Treasury Officers and Pay & Accounts Officers shall monitor the progress of submission of DC bills and shall submit the DDO wise monthly report regarding the status of the unadjusted Advance to the Directorate of Treasuries & Accounts.
7. All the Administrative Departments are requested to ensure submission of the DC Bills by all subordinate offices as per the schedule given above.
8. Necessary modification in West Bengal Treasury Rule shall be made in due course.

Sd/-

(H.K. Dwivedi)

Additional Chief Secretary to the
Government of West Bengal

Matters Related to LF/PL

**Government of West Bengal
Finance Department
Audit Branch**

No.8060-F(Y)

Dated: 26.11.2015

MEMORANDUM

E-Pradan (e-Payment) module of IFMS was introduced vide Memorandum No.1179-F(Y) dated 25.02.2015 & 3044- F(Y) dated 13.04.2015. The module has already been successfully rolled out in all Treasuries / PAOs of the State Government for drawal of fund by submission of bills through the system.

2. Now, online Application is ready for operators of Local Fund, Personal Ledger, and Provident Fund Deposit accounts. Under this application issuance of PL/PD/LF/PFD/other Deposit account cheques will be discontinued and payment will be made online by direct credit to the bank account of the payees/beneficiaries. Therefore, the State Government has decided to introduce the online Application for payment out of PL/PD/LF/PFD/other Deposit accounts in order to bring uniformity in the payment system under IFMS. However, PL/PD/LF/PFD/other Deposit account cheques will continue for some exempted categories, such as payment in case of Electricity, Telephone, Income Taxes and other Taxes, statutory payment, payment to other Govts., payment to post office, payment as per order of the court.

3. Under the existing system, PL/PD/LF/PFD/other Deposit account cheques are submitted by the Operators to the Treasury/ PAO for Pay Order. After the cheques are enfaced with pay order of the Treasury Officer /PAO, payment Advice is sent by the Treasury/PAO to the concerned link Bank. The enfaced cheques are delivered to the concerned Operators for payment to beneficiary or Operator as the case may be. The link-bank verify the cheques with reference to the treasury advice before making payment.

4. Under ECS mode of the new system the PL/PD/LF/PFD/other Deposit account operators shall submit the following to the Treasury/PAO-

- i. Online advice by using Digital Signature Certificates (DSC);
- ii. duly signed physical copy of the e-Advice; and
- iii. beneficiary list.

Payment will be made by credit to the bank account of the beneficiary / payee as per payment mandate issued on RBI by the Treasury / PAO through e-CTS.

5. On successful payment, balance of PL/PD/LF/PFD/other Deposit account will get reduced in the system. In case of payment failure the fund will revert to the PL/PD/LF/PFD/other Deposit account, as the case may be. However the Operator may initiate action for making payment afresh in case of failed transactions.

7. In case of exempted categories of payments the operators shall submit the following-

- i. Online advice by using Digital Signature Certificates (DSC)
- ii. Duly signed physical copy of the e-Advice; and,
- iii. Duly signed Cheques/ Challan, as required.

In these cases, payment will made following the “Cheque Mode” in the online application.

8. In case of transfer of fund from one Operator’s account to another Operator’s account under the same treasury or from Operator’s account to any receipt Head of Account (By-Transfer receipt), no cheque is required to be issued by the Operator. Only the duly signed physical copy of electronic advice is to be submitted by the Operator along with duly signed Challans. The related fund will get transferred to the intended Operators account/ Receipt Head of Account as the case may be once approved by the Treasury /PAO. Acknowledgement will be delivered to the concerned Operator from Treasury/ PAO.

9. Each PL/PD/LF/PFD/other Deposit account Operator has to procure Class-2 type DSC for the purpose, if not already done, and register the same in IFMS portal for online payment. DDO’s may use their DSC for operation of PL/PD/LF/PFD/other Deposit account, if they are the operators of those accounts.

10. The Master Beneficiary list will have to be prepared by each of these operators of LF/ PL/PFD account by using the related application available in the online application of PL/PD/LF/PFD/other Deposit account under IFMS. However, the PL/PD/LF/PFD/other Deposit account operators may collect the beneficiary details in the form annexed herewith (Annexure-A).

11. However, where balance lying in LF/ Deposit account falls short of total fund required for payment of salaries directly to the bank account of the employees, the balance fund may be deposited beforehand in the LF/Deposit account concerned.

12. Necessary amendment of West Bengal Treasury Rules, 2005 will be made in due course.

13. District Magistrate/ SDO will organise a training session with the help of the concerned Treasury officer /PAO for all operators. In case of Kolkata, PAOs will arrange for the

training session in consultation with DTA, WB. A Help Desk will be operational at Treasury /PAO for one month to extend assistance in submission of e-advice.

14. Detailed modalities and Format of the advice may be downloaded from IFMS portal (www.ifmswb.gov.in).

Sd/-
(H K Dwivedi)
Principal Secretary to the
Government of West Bengal

ANNEXURE-A
Mandate Form for e-Payment

Name

(Head of Office)

.....

(Address of the Office)

Subject: Payment through electronic mode

Sir,

I /We am/are giving option for availing the facility of e-Payment. Kindly arrange to remit the amount to my /our Bank Account hereinafter. The details of my/our particulars are furnished below:

1. (a) Name of the claimant /Payee /Receipt: (Capital Letters)
- (b) Address:.....
- (c) Contact. Land Line: Mobile:.....
- (d) EmailAddress:.....
- (e) ID No.**Nature of ID**
- (f) PAN No:.....

2. (a) Name of Bank:.....
 (b) Name of Bank Branch.....
 (c) Account Type: Savings /Current / Cash-Credit Account.....
 (d) Bank Account No. (CBS allotted a/c no.):

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(e) Branch IFSC (11 digits):

--	--	--	--	--	--	--	--	--	--	--	--

The Bank particulars furnished above is correct and true.

I/We hereby declare that I /We and my/ our heirs and successors accept the liability of making good to Government the overpayment, if any, made to me /us under the scheme.

I/We hereby authorise.....Branch (name of the Branch) of the..... Bank to receive amount on my / our behalf for credit to my/ our account as stated above and further authorise that the receipt of credit given by the bank for the amount of my /our account shall be treated as legal quittance.

Yours faithfully,

(Signature of the claimant /payee/recipient)

(To be accepted by the Head of Office)

Signature of the Head of Office

Date:

(Office Seal)

N. B. (a) ID No. & Nature of ID: ID No. (i) For Individual: It should be the Voter Card / Aadhar Card / PAN Card / Any other Identity card issued by State Government / Central Government / Government Autonomous Bodies /Local Bodies, (ii) For Autonomous Body /Firm/Company: Registration No./ PAN / TAN Number or Trade License.

(b) Verification of Bank Particular: Copy of 1st Page of the Pass-Book along with a copy of cancelled cheque or certified by the concerned Bank Branch.

Government of West Bengal
Finance Department
Audit Branch

No. 5103-F(Y)

Dated: 27.09.2016

MEMORANDUM

Sub: Payment from Local Fund/Personal Ledger/Deposit A/c by online mode and
Transfer of fund to Bank Account for Taxes and Statutory Duties

“On-Line Payment Module” for the Authorities of Local Fund Account, Personal Ledger Account, Deposit Account to make payment out of those Accounts maintained in Treasuries/ PAOs has been introduced in IFMS vide Finance Department Memorandum No. 8060-F(Y) dated 26.11.2015.

“On-Line Payment Module” covers 2 {Two} types of payment modes -

- a) ECS payment for direct payment into the Bank Account of intended Beneficiary.
- b) Cheque Payment- allowed only in some exceptional cases as specifically mentioned in the G.O. quoted above. However, the preparation and submission of advice for such cheques are required to be processed through the “On-Line Payment Module” only.

Furthermore, all payments out of Deposit Account / Local Fund / PL Account are to be mandatorily credited directly to the bank account of beneficiaries vide this department Memorandum No. 1984-F(Y) dated 07.04.2016 read with Memo No. 3533-F(Y) dated 04.07.2016. Concurrence of Finance Department, Group-T is required in case of any transfer of fund from Deposit Account and Local Fund Account to own Bank account of the organisations / Local Bodies / Corporations under unavoidable circumstances except for the conditions mentioned in sub para (i) and (ii) of para 3 of Memo No. 1984- F(Y) dated 07.04.2016.

However, no concurrence of Gr-T will be required for transfer of fund from the Deposit Account / Local Fund / PL Account to the Bank A/c of such organisations on account of Taxes and Statutory duties like TDS /TCS/Labour Cess, etc arising for payment of Bills made from such Deposit Account / Local Fund / PL Account.

In order to give the Authorities time to be conversant and acquainted with the procedures of “On-Line Payment Module”, the manual process of preparation and submission of Cheques by the authorities concerned was not discontinued so far.

Now, after considering all aspects of “On-Line Payment Module” introduced for the use of Authorities of Local Fund Account, Personal Ledger Account and Deposit Account, Governor is pleased to order that such “On-Line Payment Module” introduced vide Memorandum No. 8060- F(Y) dated 26.11.2015 will take effect mandatorily w.e.f 01.10.2016 with the cessation of manual process from the same date.

Necessary amendment of West Bengal Treasury Rules, 2005 will be made in due course.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

**Government of West Bengali
Department of Municipal Affairs
Poura Prasashan Bhawan,
DD-1, Sector -1, Salt Lake, Kolkata - 700064**

No.: 75/M A/N/C-.2/1G-13/2013

Dated, Kolkata, the 27.10.2016

Memo

Sub : Assigning operator Authority in favour of Chairman, Haringhata Municipality in place of Sub-Divisional Officer, Kalyani for operating Local Fund Account at Kalyani Treasury.

The undersigned is directed by order of the Governor to say that the Governor has been pleased to accord approval for operating the Local Fund Account in favour of the Chairman, Haringhata Municipality at Kalyani Treasury in place of the existing Administrator, i.e., Sub-Divisional Officer, Kalyani as per the following details:-

“001-Deposit of / for Municipalities and Municipal Corporation” alongwith detailed he3ad “07-Deposit” in the receipt side and “23-withdrawal” in the payment side subordinate to “8448-Deposits of Local Funds-00-102-Municipal Funds”.

2. This order issues with the approval of the Principal Accountant General (A&E), West Bengal vide U.O. Case No. A.M.-I/01 dated 02.06.2016 read with their No. A.M.-I/3-37/XV/564 dated 14.09.2016.

3. Principal Accountant General (A&E), West Bengal and others concerned are being informed accordingly.

Sd/-
JOINT SECRETARY

Government of West Bengal
Department of Municipal Affairs
Poura Prasashan Bhawan,
DD-1, Sector - 1, Salt Lake, Kolkata - 700 064

No.: 78/MA/N/C-2/1G-8/2009

Dated, Kolkata, the 02.11.2016

Memo

Sub : Assigning operator Authority in favour of Special Controller of Municipal Finance & Accounts, Kolkata Municipal Corporation in place, of Controller of Municipal Finance & Accounts for operating Local Fund Account of Kolkata Municipal Corporation at Kolkata Pay & Accounts Office - II.

The undersigned is directed by order of the Governor to say that the Governor has been pleased to accord approval for operating the Local Fund Account of Kolkata Municipal Corporation in favour of the Special Controller of Municipal Finance & Accounts, Kolkata Municipal Corporation subject to discontinuation of operation of the said Local Fund Account by the Controller of Municipal Finance & Accounts, Kolkata Municipal Corporation as per following details:-

“001-Deposit of / for Municipalities and Municipal Corporation” alongwith detailed head “07-Deposits” in the Receipt side and “23-Withdrawal” in the payment side subordinate to “8448-Deposits of Local Funds-00-102-Municipal Funds”.

This order issues with the approval of the Principal Accountant General (A&E), West Bengal vide U.O. Case No. A.M.-I/02 dated 09.08.2016 read with their No. A.M.-I/3-7/XV/658 dated 07.10.2016 and approval of Finance Department vide their U/O No. group-T/2016-17/0281 dated 26.07.2016.

Principal Accountant General (A&E), West Bengal and others concerned are being informed accordingly.

Sd/-
JOINT SECRETARY

Government of West Bengal
Finance Department
Audit Branch

No. 5536-F(Y)

Dated: 04.09.2017

CIRCULAR

Sub: Surrender of unutilized State Funds lying in PL/Deposit/Bank Account.

It has been brought to the notice of the State Government that the funds transferred by the Department/subordinate offices to Personal Ledger (PL) Accounts/Deposit Accounts of any parastatal from the Consolidated Fund of the State and which are lying unutilized at the end of the Financial Year are not being surrendered by the Administrators of the PL Accounts/Operators of the Deposit Accounts. The unutilized funds are being carried over to the subsequent Financial Years). This rolling over of unused State Plan funds makes it difficult to assess the actual expenditure in a particular Financial Year.

In view of the above, all the Administrators/Operators of the PL/Deposit Accounts, except those governed under separate law/rule/enactment (for example, PL Accounts of Rent Controller, Special LAO, etc.) are hereby directed to surrender the amount so transferred to such Accounts out of the budgetary allocation of previous financial year(s) lying unspent as on date at once. For this purpose, the Administrator/Operator of such PL/Deposit Account shall generate an electronic advice and submit a physical copy thereof to the Treasury Officer/Pay & Accounts Officer along with a challan in T.R. Form No. 7A, showing the classification as 'reduction of expenditure' to the concerned Service Head of the concerned Department wherefrom the money was drawn. Hereafter, as a regular practice to promote better financial discipline, Administrators/Operators of PL/Deposit Accounts shall follow the same process to surrender funds that remain unutilized at the end of each Financial Year.

In future, before transferring fund to the Deposit Account of any parastatal for execution/implementation of any project/scheme, the Administrative Department shall necessarily assess the certainty of utilization of such fund within that Financial Year. No fund which cannot be possibly spent during a particular Financial Year should be transferred to such Accounts.

Also, funds which have been transferred to Bank Accounts of parastatals including Corporations, Societies, Boards, etc. up to 2016-17 and is still lying unutilized in such Bank Accounts as on date, shall immediately be transferred to the appropriate Service Head of the concerned Department vide T.R. Challan No. 7.

In reference to Memo No. 3368-F(Y) dated 31.05.2017 of the Finance Department, it is again reiterated that no Budgetary fund of any Department will be transferred to the Bank Accounts of its Directorate, Societies, Boards, parastatals, etc. unless approved by the Finance Department.

Sd/-
(H.K. Dwivedi, IAS)
Principal Secretary to the
Government of West Bengal
Finance Department

ANNEXURE - A

Deptt Name	Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc.	Name of Scheme / Project, etc. if any, with which A/c relates	Name of the location of the office having the bank Account (Deptt / Directorate level / District / Region / Sub-division & Block, etc.)	Name of the Bank	Type of Bank Account (for Own fund / fund transfer from govt. /joint)	Type of Account Savings / Current / Cash / Credit / FD/Term Deposit	budgetary amount transferred to these bank accounts in FY 2015-16	budgetary amount transferred to these bank accounts in FY 2016-17	Unspent Balance as on 31/03/17	Unspent Balance as on 31/05/17	Remarks

Certified that the list is comprehensive and complete.

Signature of the Departmental Secretary

N.B.:

- The unsigned soft copy of the report in excel format and the signed copy of the report in pdf format are to be sent by email to sogroup@gmail.com positively by 12th June, 2017.

Government of West Bengal
Finance Department
Audit Branch

No.5741-F(Y)

Dated, 12th September, 2017

Circular bearing memo No. 5536-F(Y) dated 04.09.2017 was issued by Finance Department for surrender of unutilised funds lying in PL/Deposit/Bank Accounts. Finance Department has received some queries from different departments. The queries along with the respective clarifications are summarised below:

Sl. No.	Issues	Clarification
1.	Whether L.F account is within the purview.	Yes, It is within the purview of the order.
2.	What will be the HOA for Deposit A. Expenditure head (i.e. where from the fund was originally drawn) was Capital head. 1. Complete HOA of drawal is known.	Deposit Head of Account. A. Capital head for deduct recovery 1. Deposit head: Major head-sub major head-minor head (same as where from the amount was drawn)-900-70.
	2. Only Major Head and Sub-major head of drawal is known	2. Deposit head: Major head- sub major head (same as where from the amount was drawn)-800-900-70
	B. Expenditure head (i.e. where from the fund was originally drawn) was Revenue Head. 1. Complete HOA of Drawal is known.	B. Revenue for deduct recovery: 1. Deposit head: Major head- sub major head (same as where from the amount was drawn)-911- scheme head (same as where from the amount was drawn)-70 However if such heads are not available the Admin Department to move Finance (Budget) Department for opening/ activation of the same.
	C. Where HOA is not traceable.	C. In case where HOA is not traceable, from which the fund was originally drawn, then a specific proposal for deposit of unutilised and yet to be deposited fund to be sent to Finance (Budget) Department through Admin Department for specifying HOA for refund. While sending such proposal the Admin Department shall certify that all the refundable funds where HOA is traceable has been refunded.
3.	What about the GOI-/ CSS funds - directly credited to earmarked bank accounts and /or deposit account?	Not under the purview of this order. However, State Share received before 01.04.16 remaining unutilised is to be refunded.

4.	How will the fund be refunded if the refund HOA is not showing during 'By transfer entry'?	It means there is no such HOA in current Budget Publication. The heads need to be opened by Group-N of Finance Department as enumerated above in point No.2.
5.	What about the fund from which expenses not yet incurred but likely to be incurred soon?	To be refunded as per Memo No. 5536-F(Y) dated 04.09.17. However, fresh fund may be requisitioned from current year's budget.
6.	What about the ongoing projects where work is done but bill not yet submitted?	As per pt. No.5.
7.	What about the Grants issued in favour of the parastatals?	Un utilised portion of capital grant received prior to 01.04.16, if any, to be refunded following the procedure stated in point No.2
8.	Whether Loans/ Grants/ Subsidy to Govt. Society / Corporations/ Boards etc. is to be refunded?	Yes, unutilised portion received from state prior to 01.04.2016 is to be refunded.
9.	Whether fund placed under 13FC/ 3rd SFC / RIDF/Special BRGF or any other fund / Financial Assistance received from State Plan are to be refunded.	Fund already received from 13FC/ 3rd SFC / Special BRGF before 01.04.2017 and lying unutilised are to be spent within 31.03.2018. However, Fund received under RIDF before 01.04.2016 and lying unutilised are to be spent within 31.03.2018. All other unutilised funds of GOI received before 01.04.2016 have to be spent by 31.03.2018.

Note 1. Any query clarifications from the administrators of PL /LF/PD etc accounts must be routed through concerned Admin Departments only Admin Department in turn will send the file to the Finance Department with specific comments / recommendations of F.A.

Note 2. GO. No 3724-F dated 10.05.2007 may be referred for detail guidelines for HOAs as mentioned above at Point 2.

Sd/-
Principal Secretary
Finance Department to the
Government of West Bengal

Government of West Bengal
Finance Department
Budget Branch
Nabanna, Howrah

No. 867 - FB

Dated: 20.09.2017

NOTIFICATION

In terms of F.D. Memo No. 5336-F(Y) dated 04/09/2017 read with Memo No 5741-F(Y) dated 12/09/2017, the Departments have been requested to surrender the unutilised funds drawn prior to 01/04/2016 and lying idle in PL Account/ LF Account/ Bank Accounts till date.

It has been reported by some of the Departments that they are unable to identify the Heads of Account from which the funds were drawn originally. As a result they are not in a position to determine Refund Head of Account. In view of such circumstances, it has been decided by the Government that the Heads of Account stated in the Annexure will be utilised by the respective Departments for refund of such amount, if the appropriate refund head could not be detected.

Sd/-
(H. K, Dwivedi)
Principal Secretary to the
Government of West Bengal
Finance Department

Annexure to the Memo No. 867-FB dated 20/09/2017

SI No	Dept Name	Demand	Head of Account
1	Animal Resources Development	06	2403-Animal Husbandry -00-911-Deduct Recoveries of Overpayments-SP-037-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
2	Agriculture	05	2401-Crop Husbandry-00-911-Deduct Recoveries of Overpayments-SP-054-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
3	Agricultural Marketing	04	2435-Other Agricultural Programmes-01-MARKETING AND QUALITY CONTROL-911-Deduct Recoveries of Overpayments-SP-007-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
4	Consumer Affairs	10	3456-Civil Supplies-00-911-Deduct Recoveries of Overpayments-SP-012-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
5	Large Industries and Enterprises	75	2852-Industries-80-GENERAL-911-Deduct Recovery Of Overpayment-SP-009-Refund of unutilised funds under various Schemes-70 Deduct Recoveries-01-Others-V
6	Co-Operation	08	2425-Co-operation -00--911-Deduct Recoveries of Overpayments-SP-030-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
7	Micro, Small & Medium Enterprises and Textiles	11	2851-Village and Small Industries -00~911-Deduct Recoveries of Overpayments-SP-048-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
8	Planning, Statistics & Programme Monitoring	71	2575-Other Special Areas Programmes -60-OTHERS-911-Deduct Recoveries of Overpayments-SP-012-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
9	Higher Education, Science and Technology and Biotechnology	70	2202-General Education-80-GENERAL-911-Deduct Recoveries of Overpayments-SP-002-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
10	Mass Education Extn. & Library Services	14	2202-General Education-80-GENERAL-911-Deduct Recoveries of Overpayments-SP-003-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
11	Environment	16	3435-Ecology & Environment-60-Others-911-Deduct Recoveries of Overpayments-SP-001-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V

SI No	Dept Name	Demand	Head of Account
12	School Education	15	2202-General Education-80-GENERAL-911-Deduct Recoveries of Overpayments-SP-005-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
13	Technical Education, Training & Skill Development	51	2203-Technical Education-00-911-Deduct Recoveries of Overpayments-SP-011-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
14	Fire & Emergency Services	19	4070-Capital Outlay on Other Administrative Services 00~800-Other Expenditure-SP-901-Deduct-Receipts and Recoveries on Capital Account-70-Deduct Recoveries-01-Others-V
15	Fisheries	20	2405-Fisheries-00-911-Deduct Recoveries of Overpayments-SP-029-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
16	Food Processing Ind. and Horticulture	22	2401-Crop Husbandry-00-911-Deduct Recoveries of Overpayments-SP-055-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
17	Forests	23	2406-Forestry and Wild Life-OI-FORESTRY-911-Deduct Recoveries of Overpayments-SP-002-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
18	Food & Supplies	21	2408-Food, Storage and Warehousing -OI-FOOD-911-Deduct Recoveries of Overpayments-SP-002-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
19	Health & Family Welfare	24	2210-Medical and Public Health-80-GENERAL-911-Deduct Recoveries of Overpayments-SP-001-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
20	Housing	28	4216-Capital Outlay on Housing-02-URBAN HOUSING-800-Other Expenditure-SP-901-Deduct-Receipts and Recoveries on Capital Account-70-Deduct Recoveries-01-Others-V
21	Home and Hill Affairs	68	2055-Police-00-911-Deduct Recoveries of Overpayments-SP-016-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
22	Personnel & Administrative Reforms and e-Governance	42	2070-Other Administrative Services-00--911-Deduct Recoveries of Overpayments-SP-006-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
23	Information & Cultural Affairs	30	2205-Art and Culture -00-911-Deduct Recoveries of Overpayments-SP-057-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V

SI No	Dept Name	Demand	Head of Account
24	Information Technology & Electronics	31	2251-Secretariat-Social Services-00-911-Deduct Recoveries of Overpayments-SP-007-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
25	Irrigation & Waterways	32	4700-Capital Outlay on Major Irrigation-80-General-800-Other Expenditure-SP-901-Deduct-Receipts and Recoveries on Capital Account-70-Deduct Recoveries-01-Others-V
26	Judicial	34	2014-Administration of Justice-00-911-Deduct Recoveries of Overpayments-SP-001-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
27	Correctional Administration	33	2056-Jails-00-911-Deduct Recoveries of Overpayments-SP-003-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
28	Labour	35	2230-Labour and Employment-01-LABOUR-911-Deduct Recoveries of Overpayments-SP-004-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
29	Land and Land Reforms & Refugee Relief and Rehabilitation	69	2029-Land Revenue-00-911-Deduct Recoveries of Overpayments-SP-014-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
30	Minority Affairs & Madrasah Education	38	2202-General Education-80-GENERAL-911-Deduct Recoveries of Overpayments-SP-004-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
31	Parliamentary Affairs	41	2070-Other Administrative Services-00-911-Deduct Recoveries of Overpayments-SP-007-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
32	Public Health Engineering	45	2215-Water Supply and Sanitation -01-WATER SUPPLY-911-Deduct Recoveries of Overpayments-SP-016-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
33	Paschimanchal Unnayan Affairs	58	4575-Capital Outlay on Other Special Areas Programme -60-OTHERS-800-Other Expenditure-SP-901-Deduct-Receipts and Recoveries on Capital Account-70-Deduct Recoveries-01-Others-V
34	Panchayats & Rural Development	40	2515-Other Rural Development Programmes-00-911-Deduct Recoveries of Overpayments-SP-038-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V

SI No	Dept Name	Demand	Head of Account
35	Power & Non-Conventional Energy Sources	43	4801-Capital Outlay on Power Projects-80-GENERAL-800-Other Expenditure-SP-901-Deduct-Receipts and Recoveries on Capital Account-70-Deduct Recoveries-01-Others-V
36	Public Works (Roads)	25	5054-Capital Outlay on Roads and Bridges-80-GENERAL-800-Other Expenditure-SP-901-Deduct-Receipts and Recoveries on Capital Account-70-Deduct Recoveries-01-Others-V
37	Public Works	25	4059-Capital Outlay on Public Works-80-GENERAL-800-Other Expenditure-SP-901-Deduct-Receipts and Recoveries on Capital Account-70-Deduct Recoveries-01-Others-V
38	Disaster Management and Civil Defence	73	2245-Relief on account of Natural Calamities-80-GENERAL-911-Deduct Recoveries of Overpayments-SP-003-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
39	Sunderban Affairs	50	4575-Capital Outlay on Other Special Areas Programme -02-BACKWARD AREAS-800-Other Expenditure-SP-901-Deduct-Receipts and Recoveries on Capital Account-70-Deduct Recoveries-01-Others-V
40	Backward Classes Welfare	07	2225-Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes And Minorities-80-GENERAL-911-Deduct Recoveries of Overpayments-SP-016-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
41	Self-Help Group & Self-Employment	59	2435-Other Agricultural Programmes-01-MARKETING AND QUALITY CONTROL-911-Deduct Recoveries of Overpayments-SP-008-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
42	Women and Child Development and Social Welfare	74	2235-Social Security And Welfare-02-SOCIAL WELFARE-911-Deduct Recoveries of Overpayments-SP-050-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
43	Tourism	52	3452-Tourism-01-TOURIST INFRASTRUCTURE-911-Deduct Recoveries of Overpayments-SP-005-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
44	Transport	53	3055-Road Transport-00-911-Deduct Recoveries of Overpayments-SP-008-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V

SI No	Dept Name	Demand	Head of Account
45	Tribal Development	65	2225-Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes And Minorities-80-GENERAL-911-Deduct Recoveries of Overpayments-SP-017-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
46	Urban Development and Municipal Affairs	72	4217-Capital Outlay on Urban Development-60-OTHER URBAN DEVELOPMENT SCHEMES-800-Other Expenditure-SP-901-Deduct-Receipts and Recoveries on Capital Account-70-Deduct Recoveries-01-Others-V
47	Water Resources Investigation & Development	55	2702-Minor Irrigation -80-GENERAL-911-Deduct Recoveries of Overpayments-SP-008-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V
48	Youth Services and Sports	49	2204-Sports and Youth Services-00--911-Deduct Recoveries of Overpayments-SP-028-Refund of unutilised funds under various Schemes-70-Deduct Recoveries-01-Others-V

**Government of West Bengal
Finance Department
Audit Branch**

No. 1466-F(Y)

Dated: 09.03.2018

MEMORANDUM

Sub: Transfer of funds to LF/PL/Deposit Accounts

In continuation of Circular No. 5536-F(Y) dated 4th September, 2017 and orders issued earlier by Finance Department related to transfer of unutilized funds into LF/PL/Deposit Accounts/Bank Accounts of different authorities, it is reiterated that Fund pertaining to the 2017-18 Budget shall not be transferred from Expenditure Heads of Accounts and parked in LF/PL/Deposit/Bank Accounts under any circumstances for utilization beyond 31st March, 2018. The funds lying unutilized in the LF/PL/Deposit/Bank Accounts on 31st March, 2018 will have to be surrendered immediately thereafter within 7 (seven) days by all the operators/administrators.

2. However, depending upon the object of sanctioning of fund, some funds from Expenditure Heads may have to be transferred to LF/PL/Deposit Accounts. It is hereby clarified that transfer of funds from Expenditure Heads of Accounts to LF/PL/Deposit Accounts (but not Bank Accounts) may be allowed by Treasuries and Pay & Accounts Offices only in the following cases:

- i. Funds of CSS/CN Schemes along with State share.
- ii. Transfer of all types of grants (Revenue/Capital) to the Deposit Account of the Grantee institution released in FY 2017-18.
- iii. Transfer of funds on account of investment sanctioned in the form of capital contribution in shares of any Government Company, Cooperatives, etc. to the Deposit Account of such organization,
- iv. Any type of loans and advances/subsidies sanctioned in favour of any parastatals of the Government can be transferred to the Deposit Account of that parastatal.
- v. Phase-wise transfer of funds to the Deposit Account of implementing agencies as per Rule 47D of WBFR, F.D. Notification No. 3626-F(Y) dated 10.07.2014 and 1033-F(Y) dated 20.02.2018.

3. Except for the above-mentioned cases at para 2, concurrence of Group-T, Finance Department will be mandatory for transfer of funds from Expenditure Heads to LF/PL/Deposit Accounts in all cases.

Sd/-

(H.K. Dwivedi, I.A.S)

Additional Chief Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 2015- F(Y)

Dated: 28.03.2018

MEMORANDUM

Sub: Transfer of funds to LF/PL/Deposit Accounts

Reference: FD Memo No. 1466-F(Y) dated 9th March, 2018

In continuation of Finance Department Memo. No.1466-F(Y) dated 24.03.2018 where at para 2 it has been clarified that transfer of fund from Expenditure Heads of Accounts to the LF/PL/Deposit Account (but not Bank Accounts) may be allowed by the Treasuries and PAOs, after careful consideration, the following cases are hereby added to the cases stated therein for which prior concurrence of Group T, Finance Department will not be required:

- i) In case of purchase of land for different projects, funds from Expenditure Heads of Accounts can be transferred to the LF/PL Account of the District Authorities.
- ii) Up to 20% Mobilization Advance for projects under RIDF can be transferred to the Deposit Account of the Implementing Agency as per payment procedure specified in FD Memo No. 1033-F(Y) dated 20.02.2018.
- iii) Payment of any type of grant can be made to the Bank Account of the Grant-in-Aid Institution which has no Deposit/LF Account till 31st March, 2018. .

This Order will take immediate effect.

Sd/-

(H.K. Dwivedi)

Additional Chief Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
Finance Department
Budget Branch

No. 172-F.B.

Date : 10.05.2018

MEMORANDUM

Sub : Regular review of fund utilisation and timely surrender of funds which are likely to remain unutilised.

In terms of Finance Department's Memo No. 1872-FB dated 26.03.2018, 70% of whole years' budget provision has already been released with effect from 01.04.2018 relating to State Development Schemes, Administrative Expenditure of Salary and Non Salary items. The objective of releasing 70% of the Budget provision on 1st April 2018 is to ensure sufficient time with administrative departments for expeditious utilisation of funds through advance planning and faster execution.

The administrative departments are requested that a preliminary review of the utilisation of funds may done in the month of September 2018 and based on the assessment of the utilisation and requirement of the administrative departments for funds, proposal of surrender of excess funds may be made and sent to the Finance Department for approval. **Again, a second round of review of utilisation of available funds must be made in December 2018 and funds which the department considers are in excess of its requirement should be surrendered positively by 31st December 2018.**

This would enable the Finance Department to allocate the surrendered funds to those departments which requires augmentation of funds for smooth running of their programmes.

In this connection, it may also be stated that the formal proposal for surrender of fund should invariably be sent to Finance Department through e-office and not by a letter or via e-mail. The administrative departments are also requested to ensure that the fund proposed to be surrendered is available in e-bantan. Further, no fund should be sub-alloted from the heads of account further for which surrender proposal has been sent to Finance Department. If the funds are lying in Directorates/Districts, the administrative departments are requested to first withdraw the fund to their level before sending the proposal to Finance Department.

It is further informed that the process of surrender of fund will be completed only when the Finance Department is able to withdraw the fund electronically from the Budget of the administrative department in the IFMS to its i-Budget system.

It may be mentioned here that the financial performance of the departments in utilisation of funds shall be assessed on the net funds available with them after factoring in augmentation and surrender of funds.

Sd/-
(H.K. Dwivedi)
Additional Chief Secretary to the
Government of West Bengal

Works/Forest Matters

Government of West Bengal
Finance Department
Audit Branch

No.5503-F(Y)

Dated: 15.07.2015

MEMORANDUM

It has been brought to the attention of Finance Department that fund continues to be remitted by some works divisions u/h “8782-PWR” even after discontinuance of the LOC system for works expenditure. In the LOC system, fund received by a Division from the requisitioning agency/another division used to be remitted u/h “8782-PWR” in the Treasury/PAO, accounted for u/h “8443-00-108- PWD Deposits” in the works books of accounts maintained in the division and LOC authority obtained on the strength of the remittance for execution of the work/ supply of material etc.

As per the new system, the fund received from the requisitioning agency/another division is to be deposited under the works deposit account opened in the Treasury/PAO u/h “8443-00-108- PWD Deposits” in terms of FD memo. no. 3292-F(Y) dt.24.04.15. In some cases Government revenue receipts have also been remitted u/h “8782-PWR”.

Therefore, the undersigned is directed to prescribe the following procedure in order to ensure credit of the amount in the works deposit account opened in the Treasury/PAO in favour the works / resource division, or in the appropriate Government revenue receipt head, according as the fund was meant for undertaking deposit works or for Government revenue receipt.

1. The divisions that remitted the fund u/h 8782-PWR on and after 1.4.15 shall approach the Treasury/PAO for verification of the remittance;
2. Treasury will take necessary action for correction of accounts and send necessary correction memos to AGWB to account for the remittance either as receipt in the works deposit account opened in the Treasury/PAO in favour of the division u/h “8443-00-108-PWD Deposits”, or as revenue receipts of the State Government if it is Government revenue, after completion of such verification.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 932-F(Y)

Dated: 18.02.2016

MEMORANDUM

A question has been raised as to how the unutilised money will be drawn from works deposit account for refund to the Depositor organisation/Principal on behalf of whom the work was undertaken by the works department. The existing form for drawal of fund related to Deposit Works has no provision for withdrawal of unutilized money from Works deposit account which is maintained in the Treasury/PAO. After examination of the issue involved, it has been decided that the same bill form i.e. the Form in TR 70B can be utilized with some modifications for withdrawal of unutilized money from Works deposit account.

Therefore, the undersigned is directed to modify TR Form 70B to accommodate provision for withdrawal of unutilized money from Works deposit account for the purpose of refund to the Depositor organisation/Principal.

The Revised TR form 70B is given in the Annexure. However, the existing TR Form70B may also be utilized for the purpose of withdrawal of unutilized money from Works deposit account with such modification as suggested in the revised form.

This order will take immediate effect.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Encl: T. R. Form

T. R. FORM NO. 70(B)

(See _____)

(Applicable for Works forest only)

Bill Form For Deposit Works

Name of the Office _____	Bill No. _____	Date ___/___/___
D.D.O. Code _____	T.V. No. _____	Date ___/___/___
Token No. _____	Date ___/___/___	
Head of Account Code _____		

Name of Contractor/ Supplier/Works Consultant/Payee _____

Name of work _____

Approved value of the work _____

Name of the Depositor Organization: _____

Deposited Under Head of Account _____

Opening Balance Available against the deposit account maintained in the Treasury/PAO(Rs.)	Amount of this Bill Excluding departmental charge if any (Rs.)	Departmental Charge, if any (Rs.)	Total (including departmental charge, (Rs.)	Balance available after this Bill (Rs.)
(1)	(2)	(3)	(4)=(2)+(3)	(5)=(1) - (4)

Bill for	A. Mobilisation Advance Bill/Other Advance Bill/Withdrawal of unutilised Deposit Balance	B. Account of Work	C. Account of purchase of material (Resource Div)
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A. Mobilisation Advance Bill//Other advance Bill/ Withdrawal of unutilised Deposit Balance

Sanction Order No. & Date	Designation of the Sanctioning Authority	Sanctioned Amount (Rs.)	Purpose (with description where necessary) and quotation of authority for drawing advance.	Claimed Amount(Rs.)

Total Rupees (in words) _____ only.

Certified that-

- Total Advance amount will be adjusted by the above mentioned work as per agreement.
- # strike out the portion not applicable.

B. Account of Work

Particulars	Rs.	Rs.
1. Total value of work done up to date		
2. Value of work settled for this work up to last R.A Bill No. _____ date ___/___/___ vide T.V No. _____ date ___/___/___		
3. Amount due in this Bill (1-2)		

Particulars	Rs.	Rs.
4. The amount already charged to this work since previous R.A Bill No _____ Date ___/___/___ vide T.V No. _____ Date ___/___/___ now adjusted:- a) Mobilisation Advance/ Other Advance adjusted in this bill drawn against T.V. No. _____ dt. _____ (Balance Mob adv remaining adjusted. _____) b) Cost of material issued since last R.A Bill against Indent No. _____ dt. _____ c) Payment withheld (if any)/excess payment adjusted.		
5. Intermediate/ final Payment to be made in this bill (3-4)		
6. Administrative cost/agency charge		
7. Gross amount of the bill (5+6)		

Explanation:

A. Sl. No. 2: It shall be equal to the total value of work settled excluding the payment withheld up to the last RA bill

B. Sl. No. 4: It shall be shown in details the TV No. & Date against which the mobilisation adv. was drawn and the balance remaining after adjustment of mobilisation advance in this bill.

C. Account of purchase of material/Contingency charges

i) Amount of Material Purchased as per order no	
1) _____ dated ___/___/___	Rs.....
2) _____ dated ___/___/___	Rs.....
ii) Labour charge/other contingency expenditure	Rs.....
Total	

Certified that-

- _____ % of the total work has been completed as on _____ (mention date of inspection) as per project milestone/as per agreement.
- Rs _____ (_____ % of total cost of work) is hereby sanctioned for the completed work in this bill
- Provisions of WBFR Part-I Rule 47 as amended have been observed properly.
- The value of works as claimed in this bill has been executed satisfactorily as per contract and recorded in the measurement book as certified by concerned Assistant Engineer entrusted with the work
- The expenditure charged in this bill could not with due regard to the interests of the public service, be avoided and the parties entered in this bill are entitled to receive them.
- Contingency charges as claimed are admissible as per para 1 of G.O. No. 2705-F(Y) dt. 31.03.2015 and within 3 % of the BOQ
- Certified that the materials purchased have been entered in the stores register.
- The amount claimed has not been drawn before.

Please pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed

AND/OR

By-Transfer Credit Rs. _____ Rupees (in words) _____ only as below.

Sl No.	Head of Account	Description	BT Type	Amount (Rs.)

Bill Clerk

Divisional Accountant /Divisional Accounts Officer

Signature & Designation
of the D.D.O.

Station.

Date _____ 20 ____

For use at the Treasury

Pay Rs. _____ (Rupees _____) only as per list enclosed.

Examined and entered.

The refund amount of Rs. _____ has been recorded in the Receipts Register and Refund Repayment Register maintained at P.A.O/Treasury.

Accountant/J.A.O.

P.A.O. /T.O. /A.P.A.O. /A. T. O.

Station _____

Dated _____ 20

For use In the Office of the A.G.(Audit) West Bengal

Admitted for Rs. _____

Objected to Rs. _____ for reasons stated below.

Auditor

S.O./A.A.O./Audit Officer

Government of West Bengal
Finance Department
Audit Branch
Nabanna, Howrah-711102

No.5290-F(Y)

Dated: 04.10.2016

MEMORANDUM

Consequent upon discontinuance of LOC system w.e.f. 01.04.2015 and in terms of Memo No.5785-F(Y) dated 29.07.2015, the procedure for transfer of outstanding positive balance of item nos. II and III of CPWA Form 79 from Works/Forest books of accounts to Treasury books of accounts will equally apply for transfer of outstanding positive balance of item no. V(Miscellaneous Deposits) of the said Form 79 too. Accordingly, Miscellaneous Deposit Account for Works and Forest Departments has been opened at all Treasuries/ PAOs as per authority accorded by AGWB.

Now, a question has been raised as to how the fund under Miscellaneous Deposit Account opened in the Treasuries will be drawn by using the existing bills of TR 70 series. The existing forms for drawal of fund related to Deposit works has no provision for withdrawal of money from the Miscellaneous Deposit account. After examination of the issues involved, the existing TR 70C bill form has been modified to accommodate the provision for withdrawal of fund from the Miscellaneous Deposit Account.

The Revised TR form 70C is given in the Annexure. However, the revised TR 70C shall also be used for drawal of security deposit from Security Deposit Accounts as usual. There shall be no further deposit under Miscellaneous Deposit Head of Account except the balance authorized by AGWB.

This order will take immediate effect.

Sd/-
H. K. Dwivedi
Principal Secretary to the
Government of West Bengal

TR Form No.70 (C)
(See G.O No. 736 - F(Y) dated 10.02.2015)

[Security Deposit/Miscellaneous deposit refund order and bill form for Works and Forests for Presenting in P.A.O/Treasury]

Name of the Office _____	Bill No. _____	Date ___/___/___
D.D.O. Code _____	Date ___/___/___	T.V.No. _____
Token No. _____	Date ___/___/___	Date ___/___/___
Head of Account Code _____	Bill for the month of _____	20__

Bill For _____	(Type of Deposit)
----------------	-------------------

Name of Contractor/ Supplier _____
Name of work _____

Deposit Head of Account:	
Balance available before this Bill (Rs.):	
Progressive expenditure excluding this Bill (Rs.):	

**Original Challan No.	**Challan Date	**Challan Amount (Rs.)	**Amount already paid against this Challan (Rs.)	Amount payable in this Bill (Rs.)	**Name of Depositor	**Balance Available (Rs.)

Total Rupees (in words) _____ only.
 Balance available (Rs.) _____

Certified that-

- The amount claimed in this bill has not been drawn before.
- Both office copy and fair copy of the bill agree with each other.

Pay Rs. _____ Rupees (in words) _____ only as per beneficiary list
 AND/OR

By- Transfer credit of Rs. _____ Rupees (in words) _____ only as below-.

SI No.	Head of Account	Description	Amount (Rs.)
1			
2			
	Total Rs.		

Divisional Accounts
 Officer/Divisional
 Accountant/Accountant

Bill Clerk _____
 Date _____ 20__
 Station _____

Signature and Designation
 of D.D.O

**Not applicable for security deposits submitted before 1/4/2015

For use in the Treasury

Pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed

AND/OR

By transfer Credit of Rs. _____ Rupees (in words) _____ only as below-

SI No.	Head of Account	Description	Amount (Rs.)
1			
2			
	Total Rs.		

Examined and Entered.

Accountant/J.A.O.

P.A.O./A.P.A.O./T.O/A.T.O

For use in the Office of the Accountant General (Audit). West Bengal

Admitted Rs. _____

Objected Rs. _____ for reasons stated below:-

Auditor

S.O./AAO./Audit Officer

Dated _____ 20__

Miscellaneous

GOVERNMENT OF WEST BENGAL
HOME DEPARTMENT (COMMISSIONS OF INQUIRY CELL)
‘NABANNA’ 325, SARAT CHATTERJEE ROAD, HOWRAH-711192

No. 150- C0I/PL/0/44C-28/12

Dated, Howrah, the 6th August, 2014.

MEMO

The matter of enhancement of Car Allowance to the Chairperson of different Commissions of Inquiry from ₹ 40,000/- per month to ₹ 60,000/- per month likewise for the Judges of High Court as allowed vide the Judicial Department's Order No. 5234-J dated 26.11.2013 has been under consideration of this Government for some time past.

2. Now, the undersigned is directed by order of the Governor to say that the Governor, after careful consideration of the matter is pleased to accord approval to the enhancement of Car Allowance from. ₹ 40,000/- per month to ₹ 60,000/- per month to such retired High Court Judges who have been appointed as the Chairpersons of different Commissions of Inquiry, set up in exercise of the power conferred by section 3 of the Commissions of Inquiry Act, 1952, w.e.f. 01.07.2014 subject to the condition that they are not provided with any official car. The period of providing of such allowance, if applicable, shall be coterminous with the tenure of the Commission or until further orders.

3. The charges on this account is debitable to the respective detailed/sub-detailed Head of Account, viz., "01-Salaries-07-Other Allowances" subordinate to the relevant major/sub-major/minor/sub Head of Account under Demand No.27 of the Home Department, Government of West Bengal meant for the concerned Commission of Inquiry.

4. The Assistant Secretary & D.D.O., Home Department, Government of West Bengal will act as the Drawing and Disbursing Officer in this respect.

5. This order issues with the concurrence of the Finance (Audit) Department vide their U.O. No. 1237 Group - P2 dated 03.07.2014 read with their U.O. No. D 249/2 Group- D, dated 03.07.2014.

6. The Principal A.G (A&E), West Bengal and other concerned are being informed accordingly.

Sd/-

Assistant Secretary to the
Govt. of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.2500- F(Y)

Dated: 20.03.2015

MEMORANDUM

IFMS, a major e-governance project has already been piloted in all Treasuries. All 88 Treasuries have been migrated to web-based application (Centralised Treasury System). E- Pradan module of IFMS have also been rolled out since middle of February, 2015 and e-Billing is also expected to be introduced from May, 2015. In addition to this, replacement of the existing LOC system with the system of drawal of fund by submission of bill in the treasuries for works expenditure will be introduced w.e.f 1st April 2015.

2. The new IFMS system has been installed with a view to expedite processing and disposal of bills. The treasuries are suffering from shortage of staff. Besides, success of the IFMS depends much on the computer operation skill of the treasury staff especially those who will man the Treasury front office. Keeping in view all these aspects Government had been considering for sometime past engagement of fresh data entry operators in the treasuries to cope up with the problem arising out of shortage of competent staff to process bills in the Computerised Treasury System (CTS).

3. Therefore, the Governor is pleased to accord approval to engagement of 129 nos. of fresh Data Entry Operators in the treasuries within the state purely on contractual and temporary basis against the vacancies in the Group 'C' posts. Treasury - wise sanctioned Data Entry Operators is given in the Annexure.

4. Guidelines for engagement:

The following guidelines should be strictly adhered to while engagement on contractual basis -

- a. Engagement shall be purely on contractual / temporary basis for a period of one (1) year.

This can be renewed on satisfactory performance by the Finance Department on recommendation of the District Magistrate. The proposal for renewal should reach the Director of Treasuries & Accounts at least 30 days before expiry of the annual contract.

- b. Qualification:

Applicant has to possess a degree in Graduation with at least 'O' Level Certificate in Computer Application

- c. Consolidated pay:

- i. The Data Entry operators will be entitled to a consolidated remuneration of Rs.11,000/- per month,
 - ii. Annual incremental benefit will be @ Rs.500/- to each operator for the first five years and then @ Rs.600/- thereafter. This is subject to continuous satisfactory service;
- d. Mode of Recruitment:
- a) 'Open Advertisement inviting applications in the prescribed format from the intending applicants is to be published by giving 15 days' notice / time at least in two newspapers, one in English and the other in Bengali [Nepali in Hill area] having wide circulation.
 - b) 'A District level Selection Committee' is constituted comprising the following Officials:
 - i) The District Magistrate as Chairman
 - ii) The Additional District Magistrate (preferably in charge of treasuries) nominated by the District Magistrate
 - iii) A senior officer from the Collectorate, preferably Senior Deputy Collector or any other officer nominated by the District Magistrate as 'Member-Secretary'.
 - iv) A senior Treasury Officer from the district nominated by the District Magistrate as 'Member'.
 - v) DIO, NIC as member
- e. Other terms and conditions -
- i. Since the DEO's are to be engaged against vacant posts of Group-C categories of staff, their service will be discontinued as soon as those posts are filled up following usual procedure;
 - ii. The data entry operators proposed to be sanctioned treasury-wise will be engaged by the District Magistrate of the concerned district;
 - iii. The persons, so deployed as DEO shall exclusively render service to the treasuries and shall not be transferred / posted to any other office / section,
 - iv. Termination: The engagement of DEOs will terminate under following situations -
 - i. Expiry of Contract Period, if not renewed
 - ii. Giving 30 days notice by either side within the validity period of contract
 - iii. Forthwith under Insubordination & improper behaviour, inefficiency, negligence, etc.

5. The charge will be debited out of the Budget Provision under the head, “2054-Treasuries and Accounts Administration-OO-097-Treasury and Establishnient-Non-Plan-OOI-Other treasuries-02-wages”.

6. The role and function of Data Entry Operators so engaged will be restricted to following Activities:

- i. Bill Receiving
- ii. Scroll Entry
- iii. Cheque Delivery
- iv. Return Memo Generation
- v. Compilation Work.
- vi. P.P.O Entry.
- vii. Advice Entry of LF/PL
- viii. Sanction Order Entry
- ix. Other data entry related work.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

ANNEXURE

Sl. No.	Districts	Name of Treasury	No.of D.E.O.
1.	South 24 Parganas	1. Alipore-I	03
		2. Alipore-II	03
		3. Diamond Harbour	02
		4. Baruipur	02
		5. Canning	02
		6. Kakdwip	02
		Total	14
2.	North 24 Parganas	1. Barasat-I	03
		2. Barasat-II	02
		3. Basirhat	02
		4. Bongaon	02
		5. Barrackpore-I	03
		6. Barrackpore-II	02
		7. Bidhan Nagar	02
Total	16		
3.	Nadia	1. Krishna nagar-I	02
		2. Krishnanagar-II	02
		3. Ranaghat	01
		4. Kalyani	01
		5. Tehatta	01
		Total	07
4.	Murshidabad	1. Behrampore-I	02
		2. Behrampore-II	02
		3. Domkal	01
		4. Jangipore	01
		5. Kandi	01
		6. Lalbagh	01
		Total	08
5.	Purba Medinipur	1. Tamluk	02
		2. Haldia	01
		3. Contai	01
		4. Egra	01
		Total	05
6.	Paschim Medinipur	1. Midnapore	02

		2. Kharagpur	01
		3. Jhargram	01
		4. Ghatal	01
		Total	05
7.	Howrah	1. Howrah-I	02
		2. Howrah-II	02
		3. Uluberia	01
		Total	05
8.	Hooghly	1. Hooghly-I	02
		2. Hooghly-II	02
		3. Arambagh	01
		4. Cnandannagore	01
		5. Srerampore-I	02
		6. Srerampore-II	01
		Total	09
9.	Burdwan	1. Bardhaman-I	02
	•	2. Bardhaman-II	02
		3- Asansol-I	02
		4. Asansol-II	02
		5. Durgapur	01
		6. Kalna	01
		7. Katwa	01
		Total	11
10.	Purulia	1. Purulia	02
		2. Raghunathpur	01
		Total	03
11.	Bankura	1. Bankura	02
		2. Bishnupur	01
		3. Khatra	01
		Total	04
12.	Birbhum	1. Birbhum-I	01
		2. Birbhum-II	01
		3. Bolpur	01
		4. Rampurhat	01
		Total	04
13.	Malda	1. Malda-I	02

		2. Malda-II	02
		3. Chanchal	01
		Total	05
14.	Uttar Dinajpur	1.Raiganj-I	02
		2.Raigang-II	02
		3.Islampore	01
		Total	05
15.	Dakshin Dinajpur	1. Balurghat-I	02
		2. Balurghat-II	02
		3. Gangarampur	01
		Total	05
16.	Darjeeling	1. Darjeeling	02
		2. Kurseung	01
		3. Kalimpong	01
		4. Siliguri-I	02
		5. Siliguri-II	02
		Total	08
17.	Jalpaiguri	1. Jalpaiguri	02
		2. Jalpaiguri	02
		3. Mal Bazar	01
		Total	05
18.	Cooch-Behar	1. Cooch Behar-I	02
		2. Cooch Behar-II	02
		3. Mathabhanga	01
		4. Dinhata	01
		5. Mekhliganj	01
		6. Toofangunj	01
		Total	08
19.	Alipur Duar	1. Alipurduar	02
		GRAND TOTAL	129

Government of West Bengal
Finance Department
Audit Branch

No.6417-F(Y)

Dated: 26.08.2015

MEMORANDUM

The undersigned is directed by order of the Governor to state that the Governor is pleased to exempt the three State Government enterprises, viz. Maokintosh Burn Limited, Westinghouse Saxby Farmer Limited and Britannia Engineering Limited. from deposit of earnest money for participating in Government tenders, subject to the condition that they will furnish security deposit if selected in a tender.

Necessary amendment to the West Bengal Financial Rules will be made in due course.

Sd/-
(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Personnel & Administrative Reforms Department
Administrative Reforms Cell State
Secretariat, Nabanna, 7th floor
325, Sarat Chatterjee Road,
Shibpur, Mandirtala, Howrah- 711102

No. 924-PAR(AR)/O/3M-55/2016

Dated: 18.10.2016

MEMORANDUM

The Government of India, through its Ministries, Departments and other parastatals routinely sends official letters addressed to the State Government. Ordinarily, all letters to the State Government are required to be addressed to the Chief Secretary, who in turn, is to mark it to the concerned Departmental Secretary for necessary action. However, in some instances, letters, both official and demi-official (D.O) from the Government of India and / or its organizations, are being directly addressed to State Government officials and functionaries, at the Secretariat, directorate and even field levels.

It has been decided that henceforth all such letters except those of a routine nature received directly or forwarded by Chief Secretary should be first brought to the notice of the Departmental Secretary and to the Chief Secretary before such letters are processed / acted upon and prior to taking any departmental decision on the matter.

The concerned Departmental Secretary, with the clearance of the MIC / MOS (IC) will put up all such proposed actions to the Chief Secretary for a final decision, which will be taken by obtaining approval of the Hon'ble Chief Minister.

Sd/-
(Basudeb Banerjee)
Chief Secretary

Government of West Bengal
Panchayats and Rural Development Department
Joint Administrative Building, HC-7, Salt Lake, Sector —III, Kolkata -700 106

Memo No. 317(2)/PN/O/II/IR-16/2016.

Date: 15.02.2017

From :- Sri Rabindra Nath Sarkar,
Special Secretary to the Govt of W.B.
P & R D Department.

To:- 1) Commissioner, Panchayats & Rural Development Dte.
2) Director, SUDA

Sub:- Implementation of DBT in respect of benefits under NSAP through IFMS

Sir,

I am directed to request you to take the following steps to start payments of NSAP benefits using IFMS as advised by the Finance Department:

- a. Dte. of Panchayats & Rural Development may sub-allot the fund to Districts which may further sub-allot to BDOs for placing bill to Treasury on monthly basis as per beneficiaries list (updated) to transfer due amount to beneficiaries Accounts. The payments to beneficiaries having Post Office accounts may be made by drawing cheques from Treasury/ PAO against Bills/ advices. However, you are requested to pursue with the beneficiaries having A/c in Post Offices to open Bank Accounts,, if possible and convenient.
- b. SUDA may sub-allot the fund to ULBs for placing bill to Treasury in similar manner. And beneficiaries under NSAP in respect of ULBs will also be disbursed on same procedure.
- c. The existing Bank Accounts meant for NSAP may be closed within 31.03.2017, after winding up unspent balance, if any and streamlining the DBT through Treasury.
- d. In respect of beneficiaries under ULBs payment of benefit may be facilitated through an officer nominated by DM in the Districts.
- e. Training/ meeting may be organized from State level to Block/ ULB level in cascading mode to ground the entire process.

Yours faithfully,
Sd/-
Special Secretary
to the Govt. of W.B.

GOVERNMENT OF WEST BENGAL

**DEPARTMENT OF WOMEN & CHILD DEVELOPMENTS SOCIAL WELFARE
BIKASH BHAVAN, 10TH FLOOR, SALT LAKE, KOLKATA - 700 091.**

No. 827 -SW/0/3E-(Sectt)-04/17.

Date : 28.02.2017

NOTIFICATION

In pursuance of Decision No.215 in the Cabinet held on 16.12.2016 the (i) “ Department of Women Development and Social Welfare” (ii) “ Department of Child Development” have been merged and the new Department has been named as “Department of Women & Child Development and Social Welfare” and Vide Home Dept.’s Notification No.1006-Home(Cons.)/R2R(Cons.)-08/2016 dated 19.12.2016 , the following amendments in the West Bengal Rules of Business with respect to the (1) “Department of Women Development and Social Welfare”and (2) “Department of Child Development” have been introduced -

- (A) In the first schedule to the West Bengal Rules of Business under the heading “Departments”
 - (i) In the entries relating to item “XLII” have been substituted by the following entries “Department of Women & Child Development and Social Welfare”
 - (ii) Item “LXII” alongwith the entries relating thereto have been omitted.
- (B) In the first schedule to the West Bengal Rules of Business under the heading “Allocation of business among departments” i) for the sub-heading “XLII. DEPARTMENT OF WOMEN DEVELOPMENT AND SOCIAL WELFARE “ and items and entries appearing thereunder are substituted by the following sub-heading, items / and entries:

“XLII. DEPARTMENT OF WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

PART-I

1. Women’s Development & Empowerment and Child Development.
2. Oversight of implementations of legislations to protect Women’s Rights inter-alia, the Protection of women from Domestic Violence Act,2005 ,the Dowry Prohibition Act,1961,the Prohibition of Child Marriage Act,2006, the Immoral Traffic (Prevention) Act,1956 and Child Rights.

3. Child Protection.
4. West Bengal Commission for Women.
5. West Bengal State Social Welfare Board.
6. State Women Development Undertaking.
7. State Mission Authority for Women's Empowerment.
8. State Resource Centre for Women.
9. Nutrition.
10. Professional, Technical and Vocational Training for Women.
11. Centrally Sponsored Scheme inter-alia, Indira Gandhi Matritiya Sahayak Yojana (IGMSY), Rajib Gandhi Scheme for Empowerment of Adolescent Girls (SABLA), Kishori Shakti Yojana (KSY) etc. and flagship Centrally Sponsored Schemes for Child Development.
12. Integrated Child Development Services Scheme (ICDS).
13. Integrated Child Protection Services Scheme (ICPS).
14. Disability Welfare, Oversight of implementation of legislation to protect rights of disabled persons, inter-alia, the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995, the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999, the Rehabilitation Council of India Act, 1992.
15. Oversight and Implementation of Juvenile Justice (Care and Protection of Children) Act, 2000.
16. State Commission for Protection of Child Rights.
17. Senior Citizen's Welfare, inter-alia, through the Maintenance and Welfare of Parents and Senior Citizens Act, 2007.
18. The Bengal Vagrancy Act, 1943.
19. Grant-in-Aid to Non-Govt. Organisations (NGOs) under various Government of India and State Government Schemes for categories catered to by the Department.
20. Pension Schemes viz Old Age Pension, Widow Pension & Disability Pension etc.
21. Homes for Destitute and persons in need of care and protection.
22. Shelter for Urban Homeless.

23. Checking of Women trafficking & rehabilitations of victims.
24. Working Women's Hostels.
25. Social Security.
26. Welfare Schemes for disadvantaged groups of Women, esp. single women & women heading households in difficult circumstances.
27. Co-operation with relevant Multilateral and Bilateral Organizations, inter-alia, United Nation International Children's Emergency Fund (UNICEF), United Nations Development Fund for Women (UNIFEM) etc.
28. Establishment, administrative and budgetary matters thereof.

PART-II

1. Reformatories, all institutions under the Juvenile Justice (Care and Protection of Children) Act, 2000 and other institutions of like nature, and persons detained therein; arrangement with other States for the use of institutions other than prisons (entry 4 of List II).
2. Relief of the disabled in respect of any of the matters in List II with which the department is concerned (entry 9 of List II).
3. Pensions payable with respect to the infirm and weaker sections of the society in List II with which the department is concerned (entry 42 of List II).
4. Offences against laws with respect to any of the matters in List II with which the department is concerned (entry 64 of List II).
5. Fees in respect of any of the matters in List II with which the department is concerned (entry 66 of List II).
6. Contracts and agency in respect of any of the matters with which the department is concerned (entry 7 of List MI).
7. Vagrancy (entry 15 of List III).
8. Social Security (entry 23 of List III).
9. Inquiries and statistics for the purpose of any of the matters in List II or List III with which the department is concerned (entry 45 of List III).

PART III

1. Participation in international conferences, associations and other bodies and implementation of decisions made thereat, so far as the department is concerned (entry 13 of List I).
2. Entering into treaties and agreements with foreign countries and implementing treaties agreements and conventions with foreign countries, so far as the department is concerned (entry 14 of List I).
3. Union agencies and institutions for-
 - (a) Professional, vocational or technical training or
 - (b) The promotion of special studies or research;-so far as subjects dealt with or services administered by the department are concerned (entry 65 of List I).
4. Union Public Services in respect of matters with which the department is concerned (entry 70 of List I).
5. Offences against laws with respect to matters in List I with which the department is concerned (entry 93 of List I).
6. Inquiries, surveys and statistics for the purpose of any of the matters in List I with which the department is concerned (entry 94 of List I)”. .

By order of the Governor

Sd/-
Roshni Sen
Secretary
Department of Women & Child Dev.& Social Welfare.

GOVERNMENT OF WEST BENGAL
Finance (Audit) Department
Nabanna Mandirtala, Howrah-711102

No.4757-F-(H)

Dated, the 1st August, 2017

NOTIFICATION

Finance (Audit) Department has hosted a Web Based Portal of “Service Record Information System (SRIS)” with the help of NIC, WB for the employees belonging to the cadre of Schedule ‘A’ English Stenographers, Schedule ‘B’ English Stenographers and Bengali Stenographers under Finance Department, Govt. of West Bengal.

Implementation of application/Web Portal ‘SRIS’ would call for substantial reengineering of the workflow pattern, processes, methods etc. Once operational, ‘SRIS’ Web Portal would encapsulate each and every aspect of appointment, transfer, posting, promotion, maintaining gradation list etc in respect of the Stenographers working under this Department. It is therefore imperative that existence of comprehensive database in respect of Stenographers enveloping all essential information is necessary for proper functioning of Web Portal ‘SRIS’.

2. Accordingly, all employees belonging to the cadre of Schedule ‘A’ English Stenographers, Schedule ‘B’ English Stenographers and Bengali Stenographers under Finance Department, Govt. of West Bengal are directed to provide correct and up-to-date information online against each and every item mentioned therein by accessing the Web Portal ‘SRIS’ application under the URL <http://wbsteno.gov.in> with effect from 01.08.2017.
3. The Schedule ‘B’ English Stenographers are also directed to send their details as available with auto generated report taken from Web Portal ‘SRIS’ under the signature of D.D.O. and Officers to whom they are attached. The Service details of Schedule ‘A’ English Stenographers and Bengali Stenographers are required to be verified from the P.A. Cell, Finance Department, Writers’ Buildings where their service Books are kept & maintained.
4. The Login ID of the cadre of Schedule ‘A’ English Stenographers, Schedule ‘B’ English Stenographers and Bengali Stenographers under Finance Department, Govt. of West Bengal is the General Provident Fund Account No. and Password is Employee Id (as mentioned in payslip). They are advised to change the password after first login.
5. Information details should be mandatorily provided by 31.08.2017 positively.

6. For any assistance, if required, in this regard Shri Soumya Biswas, Nodal officer & Deputy Secretary, Finance (Audit) Department, 'Nabanna', Howrah-711102 [Telephone No. 2253-5007, Email Id-support.finstn-wb@gov.in] may be contacted.
7. All the employees belonging to the cadre of Schedule 'A' English Stenographers, Schedule 'B' English Stenographers and Bengali Stenographers under Finance Department, Govt. of West Bengal are directed to ensure strict compliance of the contents of this notification.
8. This has the approval of Principal Secretary of this Department.

Sd/-

Spacial Secretary to the Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 1262 -F(Y)

Dated: 28.02.2018

MEMORANDUM

Sub: CUG connections for Officers posted in Treasuries, Pay and Accounts, DTA, DPPG and e-Governance Groups of the Finance Department.

The proposal for Closed User Group (CUG) mobile connection for the officers posted in Treasuries, Pay & Accounts Offices, DTA, DPPG and e-Governance Group of the Finance Department for making faster communication in their day to day work was under active consideration of the Government for some time past. The Finance Department has approved the matter of providing CUG connectivity to the Officers posted in Treasuries, Pay and Accounts, DTA, DPPG and e-Governance Group for discharging their official duties smoothly. On the basis of recommendation of the tender committee, Bharti Airtel Ltd. has been selected for providing 320 CUG connections amongst the officers as enclosed in "Annexure-A".

Joint Director, Directorate of Treasuries & Accounts, West Bengal has been selected as nodal officer for the procurement and distribution of 320 Postpaid Sim Cards to be provided by Bharti Airtel Ltd to the concerned officers. The plan "Rental 249" will cover

unlimited STD & Local Calls, Free Incoming Roaming facility, 500 SMS & unlimited internet access (4G speed upto 10GB Data usage & thereafter 2G speed).Data remaining unused within 10GB limit would be carried forward to the next month.

A monthly bill will be generated & sent by Bharti Airtel Ltd. against a Relationship Number in a deconsolidated manner to the respective Drawing & Disbursing Officers of the users. The DDO will make payment to the Account Number & intimate Invoice No, Mobile No, UTR Nos & Amount to Bharti Airtel Ltd via e-mail ID as per “Annexure-B” for the purpose of reconciliation and record keeping.

Users shall hand over the Designation Based CUG number to their successors prior to moving out of the office on transfer/retirement/resignation etc. The Phone Numbers so provided shall not be used for any communication that is personal in nature and not related to the work assigned to them.

The users shall be solely responsible for the safe-keeping and maintenance of the SIM cards & use the same in a judicious manner for all types of official communication. In case of theft or loss of the cards, Nodal Officer must be intimated immediately.

All concerned are being informed accordingly.

Sd/-

(Pawan Kadyan, IAS)

Joint Secretary of the Government of West’ Bengal

ANNEXURE-A

Sl No	Name of Treasury/ Office	CUG Required	Sl No	Name of Treasury/ Office	CUG Required
1	ALIPORE-I	3	48	RAMPURHAT	3
2	ALIPORE-II	3	49	COOCH BEAHR-I	3
3	CANNING	3	50	COOCH BEHAR-II	3
4	DIAMOND HARBOUR	3	51	DINHATA	3
5	KAKDWIP	3	52	TUFANGANJ	3
6	BARUIPUR	3	53	MATHABHANGA	3
7	BARASAT-I	3	54	MEKHUGANJ	3
8	BARASAT-II	3	55	ALIPURDUAR	3
9	BARRACKPORE-I	3	56	JALPAIGURI-I	3
10	BARRACKPORE-II	4	57	JALPAIGURI-II	3
11	BASIRHAT	3	58	MALBAZAR	3
12	BIDHANNAGAR	3	59	DARJEELING	4
13	BONGAON	3	60	KURSEONG	3

14	HOWRAH-I	3	61	MIRIK	3
15	HOWRAH-II	3	62	SILIGURI-I	2
16	ULUBERIA	3	63	SILIGURI-II	3
17	HOOGHLY-I	3	64	KALIMPONG	3
18	HOOGHLY-II	3	65	RAIGANJ-I	3
19	ARAMBAGH	3	66	RAIGANJ-II	3
20	CHANDERNAGORE	3	67	ISLAMPORE	3
21	SERAMPORE-I	3	68	BALURGHAT-I	3
22	SERAMPORE-II	3	69	BALURGHAT-II	3
23	TAMLUK	5	70	GANGARAMPUR	3
24	HALDIA	3	71	MALDA-I	3
25	CONTAI	3	72	MALDA-II	3
26	EGRA	3	73	CHANCHAL	3
27	MEDINIPUR	5	74	BERHAMPORE-I	3
28	KHARAGPUR	3	75	BERHAMPORE-II	3
29	GHATAL	3	76	DOMKAL	3
30	JHARGRAM	3	77	JANGIPORE	3
31	BANKURA	5	78	KANDI	3
32	BISHNUPUR	3	79	LALBAGH	3
33	KHATRA	3	80	KRISHNAGAR-I	3
34	PURULIA	5	81	KRISHNAGAR-II	3
35	RAGHUNATHPUR	3	82	KALYANI	3
36	MANBAZAR	2	83	RANAGHAT	3
37	JHALDA	2	84	TEHATTA	3
38	ASANSOL-I	3	85	CAL. PAO-I	9
39	ASANSOL-II	3	86	CAL. PAO-II	7
40	DURGAPUR	3	87	CAL. PAO-III	5
41	BURDWAN-I	4	88	P.D.CELL	3
42	BURDWAN-II	2	89	CALCUTTA COLLECTORATE	1
43	KALNA	3	90	PAO NEW DELHI	2
44	KATWA	3	91	DTA	8
45	BIRBHUM-I	3	92	DPPG	11
46	BIRBHUM-II	3	93	E-GOV, NABANNA	15
47	BOLPUR	3		TOTAL	320

ANNEXURE-B

Particulars of Bank Details of Bharti Airtel Ltd.

- 1) Name of Bank & Branch : Citi Bank, Chowringhee Road
- 2) Account Number : 0011161103
- 3) IFSC Code : CITI0000001
- 4) MICR Code : 700037002

Details of Relationship Manager of Bharti Airtel Ltd.

- Phone Number : 7604068300
- e-mail Ids : a_bappa.das@airtel.com
a_Kausik.ghosh@airtel.com
jewell.bhowmock@airtel.com

COMPENDIUM OF GENERAL CIRCULARS

Related with
**Education Department
and WBHS**

Volume IV
2018



Government of West Bengal
Finance Department

Directorate of Treasuries & Accounts

Preface

The Directorate of Treasuries & Accounts, West Bengal has been publishing “Hand Book of General Circulars” – a compendium of important Government Orders and Circulars issued by various Departments since the year 1992. Six (6) editions of the book have already been published so far. These publications have received appreciation among various offices of the State Government as it helped them perform their functions in accordance with the provisions of Government Orders readily made available through this publication.

The last edition of the book was published in May 2014. Meanwhile, due to introduction of IFMS, HRMS & GRIPS the process and methodology of collection, distribution as well as the drawal of Government finances have changed to a large extent.

Accordingly, necessity has been felt to compile all important Government Orders and Circulars published since then in a new ‘Compendium of General Circulars – 2018’. The present compendium has been divided in the following **five (5) separate volumes** -

- 1) related with West Bengal Financial Rules (Volume – I)**
- 2) related with Integrated Financial Management System (Volume – II)**
- 3) related with West Bengal Treasury Rules & Miscellaneous (Volume – III)**
- 4) related with Education Department and WBHS (Volume – IV)**
- 5) related with Service Rules & Pension Matters (Volume – V)**

Utmost care has been taken to make the compilation error free and exhaustive. Web/PDF version is available for download from the Finance Department Portal of the Government of West Bengal (www.wbfin.nic.in).

I hope this edition will also provide help to all the officers and staff who are performing their assigned duties in various government offices in ensuring timely delivery of benefits to the public in general.

Kolkata




P. A. Siddiqui, I.A.S.
Director of Treasuries & Accounts
West Bengal


Volume - IV
Index

A) EDUCATION MATTERS

Pay:

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	955-SE(Law)/ SL/5S-1221/09, dt. 27.07.11	Clarification on entitlement of HRA for married working employees of non-govt. educational institutions.	1
2	526-Edn(T)/10M-02/13, dt. 10.12.15	Enhancement of remuneration and enhanced workload of Part Time Teachers of Govt. Engineering and Technology colleges.	3
3	1139-Edn(CS)/4A-01/2014, dt. 10.12.15	Enhancement of remuneration and enhanced workload of Part Time Teachers and Contractual Whole Time Teachers of Govt. aided including erstwhile sponsored colleges.	4
4	1185-Edn(A)/10M-34/16, dt. 17.06.16	Engagement of Guest Lecturers Govt. Colleges of West Bengal: revision of honorarium/remuneration.	6
5	892-Edn(U)/1U-79/13, dt. 04.11.16	Grant of incentives to the teachers, librarians and physical instructors of the State aided Universities, Govt. Colleges and Govt. aided Colleges.	7
6	896-Edn(U)/1U-79/13, dt. 8.11.16	Partial Modification of Memo No.892-Edn (U)/1U-79/13, 4.11.16.	10
7	ED-1009/2016/ED-985/16, dt. 15.12.16	Partial Modification of Memo No.986-ED/2016 dt.24.11.16 and illustrations of fixation of pay.	11
8	503-Edn(U)/1U-79/13, dt. 12.05.17	Grant of advance increment for Ph.D/M.Phil and other higher qualifications while in service as Associate Professor.	12
9	314-SE(P&B)/5B-19/2010, dt. 22.09.17	Grant of revised rate of Dearness Allowance to the whole time approved and regular teaching and non-teaching employees of DA getting schools (primary) DA getting Anglo Indian Schools (Primary) and Pandits of Non-Govt. Sanskrit Tols w.e.f. 01.01.17.	13


Pension:

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	1023-Edn(C.S.)/IP-20/98, dt. 19.12.14	Payment of arrears of pre-01.01.06 Pensioners/Family pensioners in r/o Teaching Staff including Graduate Laboratory Instructors, Librarians/Asst. Librarians and other categories.	17
2	1068-Edn(CS)/1C-63-L/2012, dt. 30.12.14	Implementation of G.O. No. 874-Edn(CS),28.10.14 in the matter of Conferment of the status of Non-teaching to Hostel/Mess employees and extension of benefit of GPF and Pension to them.	18


Volume - IV

3	1097-Edn(CS)/1C-63L/2012(Pt.), dt. 30.11.15	Clarifications on regulation of Pensionary benefits in r/o the Hostel and Mess workers attached to the Govt. aided Colleges including Govt. general degree colleges.	20
4	856-Edn(U)/N/1U-01/14, dt. 24.10.16	Grant of Interim Relief to the whole time regular employees of the West Bengal State Council of Higher Education.	24
5	161-ICA(N)/97/CUI/HS, dt. 20.1.17	Introduction of DCRB Scheme, 2009 in respect of the retired employees of the Calcutta University Institute Hall.	25
6	62-SSE/17, dt. 17.04.17	Modified Procedure for application, process and disposal of pension cases of the Employees of the non-Govt. aided and recognised Educational Institutions (excluding D.A. getting schools) through e-Pension portal.	26
7	63-SSE/17, dt. 17.04.17	Verification of the Pension cases for the employees of the Non-Govt. recognised and aided Educational Institutions excluding D.A. getting schools by the Jt./Dy./Asst. Directors of Accounts of Education Department.	36
8	64-SSE/17, dt. 17.04.17	Procedure under e-Pension regarding checking of pension cases of employees of the Non-govt. aided and recognised Educational Institutions at District level.	37
9	65-SSE/17, dt. 17.04.17	Modified rule of submission of application for commutation of pension after introduction of e-pension portal.	45
10	563-F(Pen), dt. 30.10.17	Recovery/adjustment of Interim Relief paid to Pensioners/Family pensioners covered under UGC/AICTE Scale.	46

Leave:

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	1019(20)-Edn(U)/EH/1U-53/99(Pt.1), dt. 07.12.16	Regarding Paternity-cum-Child Care Leave in r/o regular male employees of all State aided Universities.	51
2	103-Edn(CS)/2L-34/2016, dt. 7.02.17	Grant of Paternity-Cum-Child Care Leave to the State-Aided non-govt. colleges.	52


Service:

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	37-ILC/OM-8L/2017, dt. 27.01.17	Age of retirement of full-time regular teachers and Principals and other categories in all State-aided Universities and Govt. aided Colleges.	55


Volume - IV

2	93-C.Pen, dt. 31.1.17 OM-6-C.PEN/17	Enhancement of service of the teachers' upto 62 years.	56
3	1019-F(P), dt. 17.02.17	Enhancement of retirement age of whole time regular teachers of Teachers' Training Degree College, Physical Education Degree Colleges and Govt. College for Art & Craft, Kokata.	57


LTC:

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	375-Edn(CS), dt. 13.04.17	Leave Travel Concession benefits to the regular and whole time teachers, including Librarians and Physical Instructors and Graduate Laboratory Instructors of the State-aided Universities and Govt. aided colleges.	61

Miscellaneous:

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	3897-F(Y), dt. 15.05.15	Principals/Teachers in Charge of the non-Govt. Grant-in-Aid Colleges authorized to act as Operator/Administrator of the Provident Fund Deposit Accounts.	67
2	827-EH/O/CS/1M-01/2017, dt. 26.07.17	Introduction of Group Health Insurance Scheme named "Swasthya Sathi" for serving non-teaching permanent staff of Govt.- aided colleges and State-aided Universities.	68
3	911(20)-Edn(U)/ EH/1U(NS)-04/16, dt. 16.08.17	Introduction of Group Health Insurance Scheme named "Swasthya Sathi" for serving Govt. Approved Contractual Whole Time Teachers, PTTs and Daily Rated/Casual Non-teaching employees State-aided Universities of West Bengal.	69
4	No. 5594 – F(Y) dt. 06.09.2017	Extension of coverage of Swasthya Sathi Scheme	70

B) HEALTH MATTERS and WBHS

Sl. No.	 G.O. No. & Date [Click to open the Report]	Subject	Page No.
1	No. 2400 – F(Y) dt. 17.03.2015	Revised TR Form 68B relating to Cashless Medical treatment under WBHS.	75
2	No. 811– F(Y) dt. 16.07.2015	Procedure for settlement of cashless treatment bills amounting more than Rs. One Lakh under WBHS, 2014.	78
3	No. 884 – F(Y) dt. 31.07.15	Certain clarifications regarding WBHS(Cashless Treatment), 2014	81

Volume - IV

4	No. 1126 – F(MED) dt. 17.09.15	Inclusion of two more disease admissible under OPD treatment	84
5	No. 139-F(MED)WB dt. 23.02.2016	Guidelines regarding signature in certificate of Enrolment and Form-H & D4 and other documents under WBHS Cashless Scheme, 2014	85
6	No. 483 – F(MED) dt. 26.05.16	Revision of financial power in respect of sanctioning cost of medical attendance	88
7	No. 5891 – F(Y) dt. 16.11.16	Payment of claims under WBHS for all Employees and Pensioners Cashless Medical Treatment Scheme2014 in anticipation of allotment	90
8	No. 1040 – F (MED) dt. 01.12.2016	Condonation of Delay	91
9	No. 1214 – F(MED) dt. 30.12.2016	Financial power for sanctioning cost of medical attendance and treatment cannot be redelegated	92
10	No. 111 dt. 07.04.2017	Inclusion of Work charged personnel of PWD into WBHS	93
11	No.323 – F(MED)WB dt. 10.04.2017	CP includes ACP for WBHS	94
12	No. 361 – F(MED)WB dt. 18.04.2017	Gr. C appointed under WBR 2013 also eligible for online enrolment	94
13	Circular no. Pen. Co- ordn./212/Vol-II/27 dt. 08.05.2017	Condonation of delay in preferring reimbursement claim for indoor treatment and OPD treatment	95
14	51-F(MED) dt, 07.06.2018	Extension of the facility for generation of CARC from DDO login	97
15	52-F(MED) dt. 21.06.2018	Reimbursement of the cost of Endodontic treatment (Root Canal Treatment) as Fourteenth Disease in OPD under WBHS	100

EDUCATION MATTERS

Pay

GOVERNMENT OF WEST BENGAL
School Education Department
Law Branch

No. 955-SE(Law)/SL/5S-1221/09

Dated: 27.07.2011

MEMORANDUM

By an order dated 30.03.2010, the Hon'ble High Court at Calcutta in WP No. 17501 (W) of 2009 in the matter of Smt. Shukla Das (Saha) vs. State of West Bengal & Ors. directed the Secretary, School Education Department, Government of West Bengal to revisit its policy decision as crystallized in the memorandum no. 538-SE(B) dated 24.10.2007 as to consider and revisit the matter of the writ petitioner in the light of the observation made by the Hon'ble High Court at Calcutta. The observation of the said order of the Hon'ble High Court at Calcutta is set out below:-

The essence of the memorandum dated 24th October, 2007, in my opinion, is to remove financial hardship of those married working employees, as specified in the said memorandum, who had to set up separate living establishments in their respective work places due to distance, which would not allow them to live together under one roof. The question is, whether the object of bringing into force the memorandum dated 24th October, 2007, is frustrated, if there happens to be two employees who stayed apart for a distance of 250 kilometers or slightly less, since it is obviously not possible for a spouse to commute, in the present Indian travel condition and the available transport infrastructure, around 400 to 500 kilometers a day, just to stay under one roof.

2. After careful consideration of the above, the Governor has been pleased to decide that

(a) Full HRA as per rules will be admissible to only 1 (one) of the married working employees, if the husband and wife stay together irrespective of the distance. But the said amount of full HRA (one quantum) may be divided in such proportions as opted by the said employees.

(b) If the employee stays in the residence as provided by the employer, no amount of HRA shall be admissible. But his or her working spouse may be entitled to full HRA if he or she fulfills the conditions as stated in clause (c), (d) and (e) below.

(c) In case the distance is less than 150 Kms but not less than 50 Kms and the said distance is not commutable daily by availing general available transport, full HRA as per rule with the approval of this Department may be admissible to the both working spouses if they live separately.

(d) In case the distance is 50 Kms and above full HRA as per rule with the approval of this Department may be admissible to the both working spouses if they live separately.

(e) The benefit of the full admissible HRA to the both working spouses as per conditions as mentioned in clause (c) and (d) above may be allowed subject to the following conditions.

3. The concerned employee shall have to produce the following documents before the concerned Managing Committee of the School or the Sub-Inspector of Schools as the case may be. Only after being satisfied the concerned Managing Committee of the School or the Sub-Inspector of Schools, as the case may be, shall forward the case with all document to the office of the concerned District Inspector of Schools.

(a) Full address of working stations of the both spouses mentioning the nearest Railway Station/ Bus Stand and the actual distance of the working place from the Railway Station/ Bus Stand.

(b) The original rent receipt/ residential house property tax receipt (xerox duly authenticated) on the both residences of the spouses.

(c) Original certificates from the concerned prodhan, in case of Gram Panchayet or from the concerned Councillor, in case of Municipality or Corporation/ Notified area for proof of the separate living because of the attending of the daily schools or office.

(d) The distance shall always be counted from the respective working stations of the working husband and wife.

(e) Drawal of full HRA by both spouses can be allowed only when posting of both of them is done with interest of public service and not on their own seeking.

4. The District Inspector of Schools upon receipt of the case with all relevant papers as mentioned above shall verify the matter and forward the same to the office of the Director of School Education, West Bengal if the distance is really non-commutable daily by availing the general transport system. A certificate to that effect shall be issued by the concerned District Inspector of Schools with full details and annexed to the prayer.

5. Then the Director of School Education, West Bengal with his views forward to the same to the School Education Department, Government of West Bengal for consideration of issuance of order in respect of full HRA. Drawal of such full HRA shall be effective from the first day for the next month after issue of this memorandum in respect of the incumbent.

6. The concerned Head of the institution shall be responsible to scrutinize the factual matters of the employee in respect the payment of HRA. If any charge occurs, the

incumbent shall have to obtain further order in respect of HRA as per above procedure.

7. Each and every employee shall submit HRA declaration to the Head of the Institution with all supporting documents twice in the year in the month of January and in the month of July of the year.

8. This order issues with the concurrence of the Finance (Audit) Department. Government of West Bengal with their U.O. No. 2585 dated 14.07.2011.

9. This cancels G.O.No. 538-SE (B) dated 24.10.2007.

By order of the Governor,

Sd/-
Secy. to the
Govt. of West Bengal

**GOVERNMENT OF WEST BENGAL
HIGHER EDUCATION DEPARTMENT
(TECHNICAL BRANCH)
BIKASH BHABAN, SALT LAKE
KOLKATA-700091**

No. 526 -Edn (T)/ 10M- 02/13

Date: 10.12.2015

ORDER

The State Government, for sometime past, has been receiving appeals, from Government Approved Part Time Teachers (PTTs) in Government Engineering and Technology colleges of the State for enhancement of their remuneration. After careful consideration of all aspects of the matter and taking into account inflationary trends and the financial position of the State Government, the State Government has decided to enhance their remuneration while also enhancing their workload. Accordingly, in modification of the Govt. order no. 668-Edn (T)-4A-04/10(Part-I), dated. 29.12.2010 specifying the remuneration and workload from Government Approved Part Time Teachers (PTTs) in Government Engineering and Technology colleges (except Superannuated Teachers working as PTTs), the undersigned is directed by the order of the Governor to specify the following:

For Government Approved Part Time Teachers (PTTs):

- The remuneration of the Government Approved Part Time Teachers(PTTs) will be enhanced by 25% over their existing remuneration,
- The present provision of 5% increase of remuneration every 3(three) years will continue,
- The workload of Government Approved Part Time Teachers (PTTs) will be enhanced by 50% over their existing workload and will include works related to University and college examinations.

This will take effect from 01.01.2016.

This order issues with the concurrence of the Finance Department (Gr.P2), Government of West Bengal vide their U.O.0501/2015-2016, dated.10.12.2015.

By order of the Governor,

Sd/-

Special Secretary to the Govt. of West Bengal

**Government of West Bengal
Department of Higher Education
College Sponsored Branch
Bikash Bhawan, Salt Lake, Kolakta-91**

No. 1139-Edn(CS)/4A-01/2014

Date:10.12.2015

ORDER

The State Government, for sometime past, has been receiving appeals from Government-approved Part Time Teachers and Contractual Whole Time Teachers in the colleges of the State for enhancement of their remuneration. After careful consideration of all aspects of the matter and taking into account the inflationary trends and also the State Government's financial position, the State Government has decided to enhance their remuneration while also enhancing their workload. Accordingly, in modification of the Government orders No. 751-Edn(CS)/5P-46/99 dated 21.9.2010 & No. 952-Edn(CS)/10M-31/10 dated 09.12.2010 specifying the remuneration and workload of Government-approved Part Time Teachers and Contractual Whole Time Teachers of

the Govt. aided colleges including erstwhile sponsored colleges (except Superannuated Teachers working as PTTs), the undersigned is directed by the order of the Governor to specify the following :

For Government-approved Part-time teachers:

- ◆ The remuneration of Government-approved Part Time Teachers will be enhanced by 25% over their existing remuneration.
- ◆ The present provision of 5% increase of remuneration every 3 (three) years will continue.
- ◆ The work load for Government-approved Part Time Teachers will be enhanced by 50% over their exiting workload and will include works related to University and college examination.

For Government Approved Contractual Whole Time Teachers:

- ◆ The remuneration of Government-approved Contractual Whole Time Teachers will be enhanced by 10% over their existing remuneration.
- ◆ The present provision of 5% increase of remuneration every 3 (three) years will continue.
- ◆ The work load for Government-approved Contractual Whole Time Teachers will be enhanced by upto 50% over their existing work load.

This will take effect from 01.01.2016.

This order issues with the concurrence of the Finance Department, Govt. of West Bengal vide their U.O. No. 0501/2015-2016 of Group-P 2 dated 10.12.2015

By order of the Governor,

Sd./-
M. Ray
Additional Secretary
Higher Education Department
Govt of West Bengal

**Government of West Bengal
Higher Education Department
Appointment Branch
Bikash Bhavan, Salt Lake
Kolkata-700 091**

No. 1185 - Edn(A)/10M-34/16

Date : 17.6.2016

NOTIFICATION

**Sub: Engagement of Guest Lecturers Government Colleges of West Bengal:
revision of honorarium/remuneration**

In continuation of earlier G.O.s No. 833 Edn(A)/4A-18/03 dt. 24.8.2004 & 1613-Edn(A)/10M-117/15 dt. 30.7.2015 the undersigned has been directed to state that the rate of honorarium/remuneration in respect of engagement of retired University/ College teachers as Guest Lecturers for Government colleges of the State of West Bengal has been increased from @ Rs. 150/- (One hundred fifty) to Rs. 300/- (Three hundred) only per lecture/period for taking classes, subject to a revised ceiling from Rs. 2000/- (Two thousand) to Rs. 5000/- (Five thousand) only per person per month.

In no case, fresh candidates shall be allowed to be engaged as Guest Lecturers. Guest Lecturers will be paid on "per class/lecturer" basis and shall not be offered any consolidated amount on monthly or other basis.

This will take effect from the issuance of this Government Order.

Sd./-
Joint Secretary to the
Govt. of West Bengal

**Government of West Bengal
Higher Education Department
6th Floor, Bikash Bhavan, Salt Lake, Kolkata-700091**

No. 892-Edn(U)/1 U-79/13

Dated: 04.11.2016

MEMORANDUM

Whereas the issue of grant of incentives for Ph.D /M.Phil and other higher qualifications like LL.M., M.Tech etc. Degree, recognized by the relevant statutory body/council, was under active consideration of the State Government;

And whereas the State Government has, after due deliberation, come to a view that in order to attract and retain the best talent in the teaching profession, incentives such as advance increments for acquiring Ph.D./ M. Phil and other higher qualifications, shall be awarded to the University and College teachers, College librarians and librarians as specified below:

Whereas the University Grants Commission, New Delhi, hereinafter called UGC, had notified on 30.06.2010, its Regulations on Minimum Qualifications for Appointment of Teachers and Others Academic Staff in Universities and Colleges and Measures for the Maintenance of Standard in Higher Education, 2010, hereinafter called UGC Regulations 2010;

And whereas the Higher Education Department, Govt. of West Bengal vide its Order no. 1196 Edn(A) dated 31.12.2012, No. 920-Edn(CS) dated 31.12.2012 and No. 1197(28)-Edn(U) dated 31.12.2012 adopted the guidelines prescribed by the UGC for the Appointment, Promotion including Career Advancement Scheme (CAS) of the Teachers, Librarians, Physical Instructors of the State Aided Universities. Government Colleges and Non-Government Aided Colleges in the state and extended all the benefits of UGC Regulations 2010 except the incentives for Ph.D/ M.Phil and other higher qualifications;

And whereas the incentives for Ph.D/M.Phil and other qualifications as per Regulation 9.0 of the UGC Regulations, 2010 was so far not granted to the teachers, librarians, physical

instructors of the State aided Universities, Government Colleges and Government aided Colleges in the State;

Now, the Governor is pleased to pass the following orders for the grant of incentives to the teachers, librarians, and physical instructors of the State aided Universities, Government Colleges and Government aided Colleges:

1. Teachers who have entered into service with Ph.D / M.Phil and other higher qualification in their relevant subject between 01.01.2006 and 31.08.2008 and the teachers who have acquired Ph.D., M.Phil and other higher qualifications while in service during 01.01.2006 to 31.08.2008 shall be awarded advance increments in their initial scale of pay at the entry or lower scale of pay on the day of award of Ph.D/ M.Phil and other higher qualifications as follows:
 - a) Four and two non-compounded advance increments shall be admissible to those who hold Ph.D and M.Phil Degree, respectively, at the time of recruitment as Assistant Professor (Stage-I) (erstwhile Lecturer). Candidates with D. Litt./ D. Sc. shall be given benefit on par with Ph.D and M. Litt on par with M.Phil.
 - b) Two non-compounded advance increment shall be admissible to those teachers College Librarians / Assistant Librarians who have acquired Ph.D Degree while in service.
 - c) Teachers, who had joined with M. Phil Degree and subsequently acquired Ph.D Degree within two years of his /her joining, shall be entitled to one advance increment.
2. Teachers who have entered into service on and after 01.09.2008 with Ph.D/ M. Phil and other higher qualifications in his/her relevant subject shall be awarded advance increments in their initial Scale of Pay at the entry or Lower Scale of Pay on the day of award of Ph.D/ M.Phil and other higher qualifications in the following manner:
 - a) Five non-compounded advance increments at the entry level of recruitment as Assistant Professor (Stage-I) /College Librarian /Assistant Librarian possessing Ph. D Degree;

- b) Three non-compounded advance increments from the day of award of Ph.D Degree to those who have acquired Ph.D Degree while in service;
 - c) Two non-compounded advance increments at the entry level of recruitment for possessing post-graduate Degree in a professional course such as LL.M / M. Tech etc. recognized by the relevant statutory body / council;
 - d) Those who acquire M. Phil / LL.M / M. Tech etc. degree, recognized by the relevant statutory bodies/ councils while in service shall be entitled to one advance increment.
3. For the present, the above Order shall not apply to individuals in the pay band of 37400-67000 +9000 AGP for acquiring Ph.D/M.Phil etc. while in service, since a clarification from UGC is essential. Upon receipt of UGC's clarification necessary instruction for this category shall be issued from this end.
 4. This Memorandum is being issued with the concurrence of the Finance Department, Govt. of West Bengal vide its UO No: Group P1/2016-2017/0238 dated 29.09.2016.

By Order of the Governor

Sd/-

M. Ray

Secretary to the Government of West Bengal
Higher Education Department

**Government of West Bengal
Higher Education Department
6th Floor, Bikash Bhavan, Salt Lake, Kolkata-700091**

CORRIGENDUM

No. 896 - Edn(U)/1 U-79/13

Dated, the 8th Day of November, 2016

In this Department's Memorandum No. 892-Edn(U)/HJ-79/13 dated the 4/11/2016, 2016 please read -

2. Teachers who have entered into service on and after 01.09.2008 with Ph.D/ M. Phil and other higher qualifications in his/her relevant subject and the teachers who have acquired Ph.D., M. Phil and other higher qualifications while in service on and after 01.09.2008 shall be awarded advance increments in their initial Scale of Pay at the entry or Lower Scale of Pay on the day of award of Ph.D/ M.Phil and other higher qualifications in the following manner:

In place of-

2. Teachers who have entered into service on and after 01.09.2008 with Ph.D/ M. Phil and other higher qualifications in his/her relevant subject shall be awarded advance increments in their initial Scale of Pay at the entry or Lower Scale of Pay on the day of award of Ph.D/ M.Phil and other higher qualifications in the following manner:

All other matters as mentioned in the above Memorandum will remain unchanged.

By Order of the Governor,

Sd/-

M. Ray

Secretary to the Government of West Bengal
Higher Education Department

Government of West Bengal
Education Directorate
Bikash Bhavan, Salt Lake City
Kolkata-700091

Memo No. ED-1009/2016/ED-985/16

Dated, the 15th December, 2016

In partial modification of Memo No.986-ED 2016 dated 24.11.2016 issued in terms of G.O. No.892-Edn(U) dated 08.11.2016 read with G.O. No. 896-Edn(U) dated 08.11.16. the table provided with Clause-5, Illustrations for fixation, as for example, is modified and shall be read as follows:

Sl. No.	Degree	Pay in the Pay Band (PB)	AGP	Basic Pay (3+4)	No. of total advance increments admissible	Admissible Increment @3% on the Basic Pay (Cpl. No 5) R/O to next 10	Total advance increments admissible (6X7)	Total Basic Pay (5+8)	Remarks, if any
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10
Incumbent joined with or acquired Ph.D / M.Phil during 01.01.2006 to 31.08.2008 as stated in the G.O.									
(i)	Ph. D. (Entry level)	15600	6000	21600	4 (Four)	648/- i.e. 650/-	2600/-	24200/-	
	M. Phil. (Entry level)	15600	6000	21600	2 (Two)	648/- i.e. 650/-	1300/-	22900/-	
(ii)	Ph. D. (In service)	15910	6000	21910	2 (Two)	657.3/- i.e. 660/-	1320/-	23230/-	
Incumbent joined with or acquired Ph.D / M.Phil / OHQ on and after 01.09.2008 as stated in the G.O.									
(iii)	Ph.D. (Entry level)	15600	6000	21600	5 (Five)	648/- i.e. 650/-	3250/-	24850/-	
(iv)	Ph.D. (In service)	18020	6000	24020	3 (Three)	720.6/- i.e. 720/-	2160/-	26180/-	

(v)	M.Phil/ LL.M M.Tech. etc. (Entry level)	15600	6000	21600	2 (Two)	648/- i.e. 650/-	1300/-	22900/-	
(vi)	M.Phil/ LL.M M.Tech. etc. (In service)	18020	6000	24020	1 (One)	720.6/- i.e. 720/-	720/-	24740/-	

N.B.: Allowances like D.A. etc. as per State Govt. norms and annual increment shall also be admissible in these non-compounded advance increments.

Sd/-
A. Sengupta
Director of Public Instruction (In-Charge)
Government of West Bengal

**Government of West Bengal
Department of Higher Education,
Science & Technology and Biotechnology 6th Floor,
Bikash Bhavan, Bidhannagar, Kolkata-700091**

No. 503-Edn(U)/IU-79/13

Dated, the 12th Day of May, 2017

NOTIFICATION

In continuation of the Department's Memorandum No. 892-Edn(U)/IU-79/13 dated 04.11.2016 and Corrigendum No. 896-Edn(U)/IU-79/13 dated 08.11.2016 regarding grant of incentives for Ph.D./ M.Phil and other higher qualifications(OHQ) to the Teachers, Librarians and Physical Instructors of State-aided Universities, Government Colleges and Government-aided colleges of West Bengal, the Governor is pleased to allow the benefit of advance increments to Teachers, Librarians and Physical instructors who acquired Ph.D./ M.Phil and other higher qualifications while in service as Associate Professor in the Pay Band of Rs. 37400-67000, with AGP of Rs.9000/-, as per the provisions laid down in Para 1 and Para 2 of this Department's Memorandum No. 892-

Edn (U)/IU-79/13 dated 04.11.2016 read with Corrigendum No. 896-Edn(U)/IU-79/13 dated 08.11.2016.

By order of the Governor,

Sd/-
Secretary to the
Government of West Bengal
Department of Higher Education,
Science & Technology and Biotechnology

**Government of West Bengal
School Education Department
Planning & Budget Branch
Bikash Bhavan, Salt Lake, Kolkata-700 091**

No. 314 -SE(P&B)/5B-19/2010

Dated: 22.09.2017

From : Assistant Secretary to the Govt. of West Bengal

To : The Commissioner of School Education, West Bengal
Bikash Bhavan, 7th floor
Salt lake, Kolkata - 700 091

Sub: Grant of revised rate of Dearness Allowance to the whole time approved and regular teaching and non-teaching employees of DA getting schools (Primary), DA getting Anglo Indian Schools (Primary) and Pandits of Non-Govt. Sanskrit Tols in West Bengal with effect from 01.01.2017.

In continuation with this Department's earlier memo no. 37-SE(P&B)/5B-19/2010 dated the 28th January, 2016, the undersigned is directed by the order of the Governor to say that the Governor has been pleased to declare that all the whole time approved and regular teaching and non teaching employees of DA getting schools (Primary), DA getting Anglo Indian Schools (Primary) and Pandits of Non-Govt. Sanskrit Tols in West Bengal shall get additional 10% Dearness Allowance with effect from the 1st January, 2017.

2. The Dearness Allowance sanctioned hereinabove is not in a percentage basis. This should be in lump sum (fixed amount) @ 1% D.A. = ₹ 26 under pre-revised pay and 1% D.A. = ₹ 39 under revised pay.
3. The Governor has further been pleased to direct that this additional amount of Dearness Allowance payable in terms of this order, shall be paid along with the salary, through Banks or in cash, to all the whole time approved and regular teaching and non teaching employees of DA getting schools (Primary), DA getting Anglo Indian Schools (Primary) and Pandits of Non-Govt. Sanskrit Tols in West Bengal irrespective of their pay, with effect from 01.01.2017.
4. The charge involved will be debited to the respective appropriate Heads of Account in the current year's Budget Provision.
5. The employees who are still enjoying the pre-revised scale of pay (ROPA 1998) must be brought under revised scale of pay (ROPA 2009) so as to be considered for further enhancement of Dearness Allowance as may be announced in due course. No additional Dearness Allowance will be sanctioned in future in favour of those employees of D.A. getting / Anglo Indian Schools, who are still enjoying the pre-revised scale of pay (ROPA 1998).
6. This order issues with the concurrence of the Finance Department, Group P2, Govt. of West Bengal, vide their U.O.No. Gr. P2/2017-2018/0589 dated 12/09/2017.
7. All concerned are being informed.

Sd/-
Assistant Secretary

Pension

**GOVERNMENT OF WEST BENGAL
HIGHER EDUCATION DEPARTMENT
C.S. BRANCH
BIKASH BHABAN SALT LAKE, KOLKATA-91**

No. 1023-Edn(C.S.)/IP-20/98

Dated: 19.12.2014

MEMORANDUM

Sub : Payment of arrears in respect of Pre-01.01.2006 Pensioners/Family Pensioners in respect of Teaching Staff including Graduate Laboratory Instructors, Librarians/ Asstt. Librarians Physical Instructors and equivalent category of employees of State-aided Non-Govt. Colleges including erstwhile Sponsored colleges.

The undersigned is directed to state that the Government in Higher Education Department had allowed Pension/Family Pension of Pre-01.01.2006 in respect of teaching staff and equivalent grades of State-aided non-Govt. Colleges including erstwhile sponsored Colleges notionally w.e.f. 01.01.2006 and with actual effect from 01.04.2008 vide para 4.1 of this Deptt's G.O. No.561-Edn(CS) dt. 9.9.2009.

After careful consideration, the Governor has now been pleased to decide that the Pre-01.01.2006 Pensioners/Family Pensioners in respect of Teaching Staff including Graduate Laboratory Instructors, Librarians, Physical Instructors and equivalent category of employees of State-aided Non-Govt. Colleges including erstwhile Sponsored Colleges will be entitled to get revision of Pension/Family Pension with actual effect from 01.01.2006 in place of 01.04.2008 to make it at par with Pre-2006 Pensioners/ Family Pensioners of Govt. College teachers.

The arrear of revised Pension/Family Pension payable for the period from 01.01.2006 to 31.3.2008 will be paid to the Pensioners/Family Pensioners of Pre-01.01.2006 in one lump sum.

This order is issued with the concurrence of Finance Department, Pension Cell vide their U.O. No. 951-F(Pen) dt. 27.11.14.

The Accountant General and concerned others are being informed.

Sd/-
M. Ray

Addl. Secretary

**Government of West Bengal
Higher Education Department
(C.S. Branch)
Bikash Bhavan, Salt Lake,
Kolkata -700091.**

No.1068-Edn(CS)/ 1C-63-L/2012.

Date : 30.12.2014

Subject : Implementation of G.O. No. 874 Edn(CS) dated 28.10.2014 in the matter of Conferment of the status of Non-teaching to the Hostel/Mess employees and the benefit of General Provident Fund and Pension to the Hostel/Mess employees of State-aided Universities, Government-aided colleges including Government General Degree Colleges and Government Engineering and Technology Colleges in West Bengal.

MEMORANDUM

Certain points have been raised in connection with the operation of the Government Order No.874 Edn(CS) dated 28.10.2014. The undersigned is directed to say that the Governor is pleased to issue the following clarifications for the information and guidance of all concerned.

Points raised	Clarification
1. Whether the Hostel/Mess employees of Government Colleges/Government aided colleges and Universities will be entitled to Non-teaching/Group-D status from the date of the respective appointment ?	1. The reply is in the affirmative. Necessary amendments in the University Statute may be made.
2. How the allowances will be fixed?	2. The allowances shall be fixed notionally from the date of appointment, and actually w.e.f. 28.10.2014.
3. How will the pay be fixed ?	3. The pay in the respective pay scale shall be fixed from the date of respective appointment.
4. Whether the Hostel/Mess employees of Government colleges/Government aided colleges and Universities will be entitled to Career Advancement?	4. The Career Advancement of such employees will be given effect to notionally from the date of their respective appointment, and actual benefit will be given from 28.10.2014.

5. Whether the Hostel/Mess employees of Government colleges/Government aided colleges and Universities are entitled to pension prior to 1.2.2000 ?	5. The answer is in the negative.
6. Whether the Hostel/Mess employees of Government colleges/Government aided colleges and Universities are entitled to General Provident Fund ?	6. The said employees are already availing the facility of G.P. Fund w.e.f. 1.2.2000.
7. Whether the Hostel/Mess employees of Government colleges/Government aided colleges and Universities are entitled to House Rent allowances from the date of their respective appointment ?	7. The answer will be in the negative if the said employees have been allotted boarding and dormitory type accommodation free of cost by the Hostel/Central Student's committee as per para 5 of G.O. No. 1583 (100)-Edn(U) dated 19th October, 1981. The claim for HRA by the employees in service will be regulated/processed as per the relevant Government Orders on HRA.

By order of the Governor

Sd/-
Additional Secretary,
Higher Education Department.

**Government of West Bengal
Higher Education Department
(C S Branch)**

Bikash Bhavan, Salt Lake, Kolkata - 700091

No. 1097-Edn(CS)/ 1C-63L/2012(Pt.)

Date : 30.11.2015

MEMORADUM

Subject : Clarifications relating to regulation of Pensionary benefits in respect of the Hostel and Mess workers attached to the Govt. aided Colleges including Govt. general degree Colleges in terms of Memo. No. 874 Edn (CS) 28.10.2014

Certain points have been raised by the Office of the Principal Accountant General (A&E), West Bengal in implementation of the Memorandum No 874-Edn (CS) dated 28/10/2014 and Memorandum No 1068-Edn (CS) dated 30/12/2014. The undersigned is, therefore, directed to say that the Governor is pleased to issue the following clarifications for information and guidance of all concerned:

Sl. No.	Points raised	Clarifications
1.	How the Pensionary benefits will be regulated in case of Hostel/Mess employees who retired/died in harness between 01.02.2000 and 31.12.2005?	In the case of such Hostel/Mess employees of the Government-aided Colleges, the pension/family pension will first be regulated under Memo. No. 1453-Edn (CS) dt. 07.12.1999 on the last pay drawn in terms of G.O. No. 148-Edn (U) dt. 14.02.2000. The pension/family pension will then be consolidated in terms of Memo. No. 441-Edn (CS) dt. 23.07.2009. The consolidated pension/family pension will be effective from 01.04.2009 (instead of from 01.04.2008 like the case of other non-teaching employees) to maintain parity with such employees who were in service on 01.01.2006 as in their cases the revision of Pay and allowances as per ROPA, Rules, 2009 was given actual effect from 01.04.2009. The pension/family pension will be further revised on the basis of notional pay last arrived at after allowing the benefits under Career Advancement Scheme, if admissible, and then consolidated in terms of Memo. No. 441-Edn (CS) dt. 23.07.2009 as a special case and in relaxation of

		<p>normal rules. The revised pension/family pension will be notional which actually will be payable from 28.10.2014.</p> <p>Similarly, in such cases of Hostel/Mess employees of the Government General Degree Colleges, the pension/family pension will first be regulated under Memo. No. 1127-F (Pen) dt. 27.10.1998 on the last pay drawn in terms of G.O. No. 148-Edn (U) dt. 14.02.2000. The pension/ family pension will then be consolidated in terms of Memo. No. 200-F(Pen) dated 25/02/2009 and given effect from 01.04.2009 as explained above. The pension/family pension will further be revised on the notional last pay arrived at as a special case after allowing CAS/MCAS, if admissible, as a special case and then consolidated in terms of Memo. No. 200-F(Pen) dated 25/02/2009, which will actually be payable from 28.10.2014.</p> <p>In both the cases, in addition to pension/ family pension, Dearness Relief and Medical Relief, as allowed from time to time to the retired non-teaching employees of Government-aided Colleges/ Government pensioners, are also admissible.</p>
2.	How the Pensionary benefits will be regulated in case of Hostel/Mess employees who retired/died in harness between 01.01.2006 and 31.03.2009?	<p>In the case of such Hostel/Mess employees of the Government-aided Colleges, the pension/ family pension will first be regulated under Memo. No. 1453-Edn (CS) dt. 07.12.1999 on the last pay drawn in terms of G.O. No. 148-Edn (U) dt. 14.02.2000. The pension/family pension will then be revised w.e.f 01.04.2009 in terms of Memo. No. 442-Edn(CS) dated 23/07/2009, on the basis of the notional last pay arrived at in terms of Memo No 463-Edn(CS) dated 06/08/2009. The pension/ family pension will be further revised w.e.f 28.10.2014 on the notional pay arrived at after allowing the benefits under Career Advancement Scheme, if admissible.</p>

Similarly, in such cases of Hostel/Mess employees of the Government General Degree Colleges, the pension/family pension will first be regulated under Memo. No. 1127-F (Pen) dt. 27.10.1998 on the last pay drawn in terms of G.O. No. 148-Edn (U) dt. 14.02.2000. The pension/family pension will then be revised w.e.f 01.04.2009 in terms of Memo. No. 201-F (Pen) dt. 25.02.2009, on the notional last pay arrived at in terms of Memo No 2-Edn (A) dated 01/01/2010. The pension/ family pension will be further revised w.e.f 28.10.2014 on the notional pay arrived at after allowing the benefits under CAS- '90/MCAS-'01, if admissible.

Incidentally, it is clarified that in case of such employees of both the Govt. aided college as well as the Govt. degree college who retired/died-in-harness between 01/04/2009 and 27/10/2014, the pension/family pension will first be regulated in terms of Memo No 442-Edn(CS) dated 23/07/2009 or Memo No 201-F(Pen) dated 25/02/2009, as the case may be, on the last pay drawn under Memo No 463-Edn(CS) dated 06/08/2009 or Memo No2-Edn(A) dated 01/01/2010 whichever is applicable. The Pension/family pension will then be revised w.e.f. 28/10/2014 on notional pay arrived at after allowing the benefits of Career Advancement Scheme/Modified Career Advancement Scheme, as per admissibility.

Besides, it is clarified that in all above cases, in addition to pension/family pension, Dearness Relief and Medical Relief, as allowed from time to time to the retired non-teaching employees of Government-aided Colleges/ Government pensioners, are also admissible.

3.	How the Retirement/Death Gratuity will be regulated in the case of Hostel/ Mess employees who retired/died in harness between 01.02.2000 and 27.10.2014?	<p>Such Hostel/Mess Worker will be entitled to retiring gratuity/death gratuity at the rate prescribed for the non-teaching employees of the Govt. Aided Colleges/Govt. General Degree Colleges from time to time as per the following regulations.</p> <p>In the case of the employees who retired/died in harness between 01.02.2000 and 31.12.2005, Retirement/Death Gratuity will be calculated on the emolument drawn or as a special case, allowed notionally under Career Advancement Scheme plus Dearness Allowance actually drawn, whichever is higher; in the case of employees retired/died in harness between 01.01.2006 and 31.03.2009, on the emolument notionally allowed under Memo. No 463-Edn(CS) dated 06/08/2009 or 2-Edn (A) dated 01/01/2010, as the case may be or under Career Advancement Scheme, whichever is higher, as a special case; & in the case of employees retired/died in harness between 01.04.2009 and 27.10.2014, on the emolument drawn or as a special case, allowed notionally under Career Advancement Scheme plus Dearness Allowance actually drawn, whichever is higher.</p> <p>Retirement Gratuity already drawn, if any, will be adjusted against the Gratuity payable now.</p>
4.	How the commutation of pension will be regulated in the case of Hostel/Mess employees who have already retired?	<p>If any such employee applies for commutation after one year of retirement, he/she will have to undergo medical examination as per extant orders.</p>

All Pension Sanctioning Authorities concerned are, therefore, requested to regulate the cases accordingly and submit pension cases of such employees to the Pr. Accountant General (A&E), West Bengal along with Service Book and other required documents for authorisation of Pensionary benefits in the cases.

By order of the Governor
Sd/-
Vivek Kumar
Principal Secretary

Government of West Bengal
Higher Education Department
University Branch
Bikash Bhavan, Bidhannagar, Kolkata -700 091

No. 856-Edn(U)/N/IU-01/14

Date: 24.10.2016

MEMORANDUM

Sub: Grant of Interim Relief to the whole time regular employees of the West Bengal State Council of Higher Education.

1. The undersigned is directed by order of the Governor to state that the Governor has been pleased to decide that the whole-time regular employees of the West Bengal State Council of Higher Education(WBSCHE), under the administrative jurisdiction of this department shall draw Interim Relief @ 10% of the Band Pay with effect from 1st July, 2016 pending implementation of the recommendation of the 6th Pay Commission.
2. The amount of Interim Relief will neither be termed as 'Pay', nor 'Allowance' nor 'Wage'.
3. The calculation for drawal of the Interim Relief will be on the Band Pay only as on 01/07/2016 after allowing normal admissible increment. Also, all pay fixation on 01/07/2016 due to functional or non-functional promotion shall be allowed to count for calculation of the said IR.
4. The amount of Interim Relief so calculated is to be shown as separate element and will remain fixed.
5. No 'Dearness' or any other allowances or cash compensation or encashment of leave or pay fixation or pension or gratuity etc. is admissible on the Interim Relief.
6. This order shall be deemed to have taken effect from 01/07/2016.
7. This order issues in terms of Finance Deptt. Memorandum No. 2926-F(P), Dt. 02/06/2016 read with No.4496-F(P), Dt.26/08/2016.
8. As regards grant of IR to the pensioners and re-employed and contractually engaged employees of the Council, if any, matter should be dealt with in terms of F. D. Memo. No.224-F(Pen), Dt.03/06/2016 read with No. 4496-F(P), dt 26/08/16.
9. All concerned are being informed.

Sd/-
P. Chatterjee
Assistant Secretary to the
Government of West Bengal

Government of West Bengal
Department of Information and Cultural Affairs
“Nabanna”(9th floor), Howrah-711102.

No.161-ICA(N)/97/CUI/HS

Dated: 20.1.2017

ORDER

In terms of Memo. No. 1473-ICA Dated 04.6.2010 Government has introduced D.C.R.B. scheme, 2009 in respect of the retired employees of the Calcutta University Institute Hall with effect from 01.4.2009. As there is no clear indication regarding admissibility of the Pensionary benefits like Dearness Relief, Medical Relief, Interim Relief etc. in the said scheme, the said benefits are not being allowed to the said category of Pensioners/ Family Pensioners of Calcutta University Institute Hall for want of specific order of the Government.

2. The matter was under active consideration of the Government for sometime past. After careful consideration, the Governor is pleased to extend the benefit of Dearness Relief, Medical Relief etc. to the Pensioner/Family Pensioner of Calcutta University Institute Hall under the administrative control of I&CA Department, Government of West Bengal with effect from 01.1.2017 as per rates admissible to State Government employee from time to time until further orders.

3. This order issues with the concurrence of Finance Deptt. (Pension Branch) vide their U.O. No. 648-F(Pen) dated 03.1.2017.

4. The Accountant General, West Bengal is being informed.

Sd/-
Namita Roy (Mallick)
Joint Secy. & E.O. Director of Culture
to the Government of West Bengal.

Government of West Bengal
School Education Department, Budget Branch
Bikash Bhavan, Salt Lake, Kolkata-700091

NO.62-SSE/17

Dated: 17.04.2017

MEMORANDUM

Subject : Modified Procedure for application, process and disposal of pension cases of the Employees of the non-Government aided and Recognised Educational Institutions (Excluding D.A. getting schools) through e-Pension Portal

The Governor is hereby pleased to direct that in view of the various e-Governance initiatives undertaken by the Government it has been felt that benefit of such e-Governance initiatives may also be extended to the process of settlement of pensionary benefits to the employees of non-Government Educational Institutions.

After careful consideration of the matter, the Governor is now pleased to lay down the following procedure to be followed by the concerned stakeholders in the 'e-Pension' portal of Govt. of West Bengal and settlement of pensionary benefits of the employees of the State Government Sponsored or Aided Educational Institutions (Excluding D.A. getting schools).

The portal is designed to minimize the physical movement of voluminous papers related with the pension cases and also to minimize the time consumed in examination, audit and finalisation of the pension cases under the existing scheme for payment of retirement benefits to the employees of non-Government Aided and recognized Educational Institutions (excluding D.A. getting-schools) in due time. Every individual pensioner, Head of the Institution/Sub Inspector of school (PE), District Inspector of Schools (Primary Education/Secondary Education), Assistant/Deputy/Joint Director of Accounts (Education), Directorate of Pension, Provident Fund & Group Insurance, West Bengal and the Pension Disbursing Officers are tagged in the e-Pension portal.

The procedure of application, examination, scrutiny, processing and settlement of pension case and issue of Pension Payment Order under the West Bengal Recognised non-Government Educational Institution Employees (DCRB) Scheme, 1981 introduced vide G.O. No. 136-EDN(B) dated 15.05.1985 will stand modified to the extent as narrated in this order.

This is issued in cancellation of G.O. No. 88-SE(B), Dated, 26.05.1998 & in modification of all other relevant G.O.s running in this field to the extent as narrated in this order.

All the definitions used in G.O. No. 136-Edn(B), Dated, 15.05.1985 are used hereinafter with the same meaning.

PARA - 1: e-Pension Portal;

1.1: e-Pension Portal / website with URL “wbepension.gov.in” will be utilised by all the stakeholders to discharge the role assigned under these rules to each of them.

PARA - 2: *Generation of list of such employees as on 1st day of every month who will superannuate in the next 12th month:*

2.1: A list of employees to be superannuated in the next 12th month will be generated by the system on 1st day of every month and will be available in the login of the Head of Institution / Sub Inspector of Schools (PE). The system will also send user ID (Employee ID) and One Time Password (OTP) to the individual employee on his mobile number registered in Online Salary Management System (OSMS) Portal. In addition to the system based intimation through SMS/email, the Head of Institutions / Sub Inspector of Schools (PE) shall serve the system generated notice of superannuation to the retiring employees within one month from the date of generation of the list.

2.2: In case any employee has not entered/ provided mobile number in OSMS portal, he shall immediately get it updated through his school/Sub-Inspector of School (P.E.)/ District Inspector of Schools **within a date not later than twelve months before his/her date of superannuation.** All sorts of communication to the stakeholders will be made through SMS and mail (if available) through system.

PARA - 3: *Process of application for pension by the employee:*

3.1: The employee shall login to the e-Pension Portal using the Login ID and One Time Password (OTP) sent to his mobile and will change the password immediately after 1st successful login to the Portal. In case, any employee has not received his User ID and Password 11 months prior to the date of retirement, he/she shall immediately contact his/her Head of Institutions (HOI) / Sub Inspector of School (P.E)/ District Inspector of Schools (SE/PK).

3.2: After fresh login, the employee shall fill up **Part-A** of the **Pension Application Form** online furnishing personal details and submit the same to the I lead of Institutions (HOI) / Sub Inspector of Schools (P.E).

After the Part-A of the Pension Application has been submitted online he **will take printout** of the Part-A of the Pension Application in **triplicate** and sign the hard copies and submit two (2) copies of the Application along with **three (3) sets of joint/single photograph duly attested** and **three (3) sets of specimen signature** duly attested to the

Head of Institutions (HOI) / Sub Inspector of School (P.E).

3.3: If the employee desires to **commute a portion of his / her pension**, the employee will **fill up Part-B** online and submit the same to the Head of Institutions (HOI) / Sub Inspector of Schools (P.E).

The employee will take **print out in triplicate** of the filled in **Part-B**, put signature at the specified space in the Application Form and submit two (2) copies along with the hard copy of Pension Application. He/ She will complete the submission of **Part-A** and **Part-B** (if applied) **in both online and hard copy mode within a date not later than ten months before his/her date of superannuation.**

3.4: The employee will ensure that **Nomination for DCRG and Nomination for LTA Pension** duly accepted by the Head of Institutions (HOI) / Sub Inspector of Schools (P.E)/ Appointing Authority/ Competent authority and self attested **List of Family Members along with all other required documents as stated in Schedule I** are also enclosed to the hard copy of the Pension Application **without fail.**

3.5: In case the Applicant is Head of the Institution himself, pension application will be processed through appointing authority.

PARA -4: *Processing of application for pension submitted by the superannuating employee at the end of Head of the Institutions (HOI)/ Sub-Inspector of the Schools (SIS) (P.E.):*

4.1: The system based pension application will now be available in the login of the HOI (Head of Institution) in case employees of secondary schools/Sis (Sub-Inspector of schools) in case of employees of primary schools. **Once the hard copy of pension application** (Part - A and Part-B) along with other supporting papers as slated in Schedule I are submitted by the employee to the Head of Institutions (**HOI**) / Sub Inspector of School (SIS), he shall **acknowledge the receipt in the system** forthwith and **also hand over a system generated acknowledgement receipt to the employee.**

The Head of Institutions (HOI) / Sub Inspector of School (P.E) will now verify whether the Part - A is correct and complete in all respect and all required attachments have been submitted by the applicant with reference to Annexure-I (check list for HOT/SIs). If satisfied, the HOI/SIs will now proceed to fill-up the comprehensive form Part - C (Form for Sanction of Pension and Gratuity), Part - D (Pay Statement showing drawal of pay from the date of first appointment into service to date of superannuation/ retirement/ death) and Part - E (Pay Certificate) of the applicant. HOI/SIs shall also verify the Part-B (Application for Commutation of Pension). Head of Institutions (HOI) / Sub Inspector of School (P.E) **now will arrange to complete the Service Book in all aspect.**

4.2: On completion of the process of filling up of Part - C, Pay Statement in Part - D and Pay Certificate in Part - E, the Head of Institutions (HOI) / Sub Inspector of School (P.E) will submit the same online **using Digital Signature Certificate (DSC)** to the Pension Sanctioning Authority. He/she will also ensure that the specimen signatures are duly attested by Group TV officer and the joint/single photographs are duly attested by the Headmaster/ Headmistress. He/She will then take **printout** of Part - C, Part - D, Part - E and Annexure-I in **duplicate, sign** the same and **attach a copy of the signed Part - C, Part-D, Part- E and Annexure-I with the documents submitted by the applicant. Duly completed Service Book and all required papers in support of entries made in the various parts of pension application in 6-Pension Portal will be forwarded along with the print out of Forms and documents submitted by the applicant stated earlier to Pension Sanctioning Authority.**

4.3: In-case the pension application in Part - A. Part-B and/or documents furnished by the applicant are found **defective**, the Head of Institutions (HOI) / Sub Inspector of School (P.E) will **return the applications along with Annexure-I online using DSC to the applicant through system with comments** noted in the earmarked space of Annexure-I with request to the employee to re-submit the application **within** fifteen (15) days from the date of objection.

4.4: **After re-submission** by the applicant, Head of Institutions (HOI) / Sub Inspector of School (P.E) shall process the Pension Case as described in para 4.2.

4.5: .The Head of the Institutions/ Sub-Inspector of the Schools (P.E.) shall complete the whole process of submission of soft copy as well as hard copy **not later than Seven and half (7/2) months before the date of superannuation** of the employee concerned.

PARA - 5: Processing of pension case submitted by the Head of the Institutions / Sub-Inspector of the Schools (P.E.), at the end of the Pension Sanctioning

5.1: The **system based pension papers** [Part - A, Part - B, Part - C, Part D and Part-E] **will now be available in the login of the Pension Sanctioning Authority** Once the hard copies of full set of pension papers containing all forms as stated above, the duly completed Service book, Nominations for DCRG/ LTA of Pension, List of family members/ legal heirs, duly attested joint/ single photograph and specimen signature and all other documents and certificates which are required for processing of pension cases are submitted, the **Pension Sanctioning Authority shall acknowledge the receipt in the system and hand over a system generated acknowledgement receipt to** Head of Institutions (HOI) / Sub Inspector of School (P.E). This date of receipt of the hard copies of pension papers will be treated as the date of receipt of the pension case in the office of the P.S.A. and also the date of receipt of the Part B (Application for commutation of pension).

5.2: The P.S.A. will allot the system based pension papers along with submitted hard copies of pension papers to the A.I. of Schools (S.E./ P.E.) or any other employee, as the case may be, **for verification**. The office of the P.S.A. will verify the record with the reference to GO No. 64-SSE/17 dated 17/4/2017 issued in connection with procedure to be under taken by the office of the District Inspector of schools and Joint/ Deputy/Assistant Director of Accounts (School Education) and other relevant G.Os. He will also arrange to **scan** the duly attested joint/ single photograph and duly attested specimen signature and store them at appropriate place for uploading. If the pension papers are in order, the assigned employee or AI of schools, as the case may be, will arrange to record certificates required to be furnished by P.S.A. in the specified place of both the online pension papers and the hard copies thereof and forward the same to the P.S.A.

5.3: The P.S.A. will now verify the case and observations made thereon by the assigned employee and/ or the A.I. of schools. **If satisfied**, he will then **Forward** the system based pension papers **online using DSC** and also the full set of hard copies of pension papers **to Assistant/Deputy/ Joint Director (A/Cs) for verification of the pay & services of the applicant**.

5.4: On the other hand, if on verification in the office of the P.S.A., the pension case is found to be **not in order**, the P.S.A. will **return the applications along with Annexure-II online using DSC to the** Head of Institutions (HOI) / Sub Inspector of School (P.E) **through system with comments** noted in the earmarked space of Annexure-II with request to re-submit the pension case and also in hard copy with his observations. After complying with the observations, the Head of Institutions (HOI) / Sub Inspector of School (P.E) schools will resubmit the case within fifteen (15) days from the date of objection. **The whole process including the processing of case after re-submission shall take not more than 45 days in the office of the P.S.A.**

5.5: In case of objection raised by Assistant/ Deputy/ Joint Director (A/Cs). PSA will comply with the observations. If there is any observation which requires compliance from the Head of the Institutions/ Sub-Inspector of the Schools (P.E.), PSA will return the case **online** to the Head of the Institutions/ Sub-Inspector of the Schools (P.E.) **using DSC** and also in hard copy with his observations. After complying with the observations, the Head of Institutions (HOI)/ Sub Inspector of Schools will **re-submit** the case within fifteen (15) days from the date of objection. **The whole process including the processing of case after re-submission shall take not more than 45 days in the office of the P.S.A.**

5.6: Before initiating pension papers by the Head of Institutions (HOI) / Sub Inspector of School (P.E), as the case may be, due attention is to be paid to the paragraph 19(5) of the G.O. No. 136-Edn(B), Dated, 15.05.1985 so that the instruction contained in the said paragraph 19(5) is followed properly.

PARA - 6: *Processing of the pension case forwarded by the P.S.A., to Assistant / Deputy I Joint Director (A/Cs):*

6.1: Assistant/ Deputy/ Joint Director (A/Cs) shall act as Audit Officer of DPPG, West Bengal for the purpose of checking pension papers of the Non-Government Educational Institutions including the aided and sponsored primary schools (Excluding D.A. getting schools).

6.2: The system based pension papers will now be available in the login of the Assistant/ Deputy/ Joint Director (A/Cs). Once the hard copies of full set of pension papers are submitted, the **Audit Officer** shall acknowledge the **receipt** in the system forthwith and hand over a system generated acknowledgement receipt. The **Audit Officer** will allot the system based pension papers along with submitted hard copies of pension papers to his/her assigned employee for **verification**. The assigned employee will verify the records with the reference to G.O. No. 64-SSE/17 dated 17/4/2017 issued in connection with procedure to be undertaken by the office of the District Inspector of schools and **Audit Officer** and other relevant G.Os and then forward the same with comments (if any) to the **Audit Officer** for his/her final verification and authentication.

6.3: Audit Officer shall exercise all necessary checks in regard to pay and service, leave availed of and other issues required as per existing Government orders and relevant papers submitted by the authority. The **Audit Officer** may call for any documents required for proper examination of pension papers and the same will be provided by the P.S.A. and/ or H.O.I. / S.I. of schools as the case may be.

6.4: In case the pension papers are found to be in order in all respect. The **Audit Officer** will authenticate the **online** 'Pay Statement' with a remark '**verified and found correct**'. The **Audit Officer** will also record the same certificate **in hard copy** and transmit the pension case online using DSC and also in hard copy to the P.S.A within 60 days from the date of receipt of the hard copy.

6.5: In case the pension papers are found **defective**, the Assistant/ Deputy/ Joint Director (A/Cs) shall record his/her observations and return the **applications along with Annexure-III online using DSC to the P.S.A. through system with comments** noted in the earmarked space of Annexure-III and in hard copy with request to comply with the observations and the later authority will resubmit the same within fifteen (15) days from the date of receipt after necessary compliance.

6.6: Once the pension case is **resubmitted**, it will be disposed by the Assistant/ Deputy/ Joint Director (A/Cs) in the same procedure stated above within fifteen (15) days from the date of resubmission by the PSA.

PARA - 7: *Processing of the pension case at the end of the P.S.A after verification by Assistant / Deputy / Joint Director (A/Cs):*

7.1: The system based pension papers duly authenticated by the Assistant/ Deputy/ Joint Director (A/Cs) will once again be **available** in the login of the P.S.A. On receiving back the duly certified hard copies of the pension papers from the Assistant/ Deputy/ Joint Director (A/Cs), the **P.S.A. will sanction the pension and other entitlements in Part-F online using DSC**. He will also sanction the pension and Other entitlements in hard copy and put his signature in the hard copies of the pension papers.

7.2: At this stage the P.S.A. will ensure that the system based pension papers contain Part-A (Pension Application), Part-B (Application for Commutation of Pension), Part - C (Form for Sanction of Pension and Gratuity), Part - D (Pay Statement showing drawal of pay from the date of first appointment into service to date of superannuation/ retirement/ death) and Part - E (Pay Certificate) and Part-F (Forma! Sanction of Pension) and uploaded joint/ single photograph and specimen signature.

7.3: After being satisfied that system based pension papers are complete in all respect, he/she will **Forward** the case of the applicant **online using DSC** to the DPPG not later than three (3) months before the date of superannuation of the employer concerned.

7.4: This physical pension file containing hard copies of all pension papers including Service Book shall be preserved in the office of the P.S.A. and he shall be responsible for its safe custody and providing it as and when required by the competent authorities.

PARA - 8: *Processing of pension case at the end of the DPPG:*

8.1: The administrator in the office of DPPG Kolkata / Uttar Kanva, a« the iwm* may be, will arrange to create Audit Cell (s) headed by Assistant/ Deputy/ Joint Director(s) as Officer-in-Charge who will act as Approver. There will be two levels of auditors assisting the Approver, namely Verifier and Operator who will discharge the functions of audit.

8.2: The system based pension case received from the P.S.A. will be available in the login of administrator in the office of DPPG Kolkata / Uttar Kama, as the case may be.

8.3: The DPPG will check that all the particulars of pension case are properly filled in, the pay and services are duly checked and verified by the **Audit Officer**.

The office of DPPG may examine the information given in the Pension Application Forms with reference to Recognition Master, Approval Master, Grant-in-aid Master of

OvSMS for verification in some selective cases to be decided by the DPPG. In case of doubt, the office of DPPG may call for physical copies of any records in respect of such selective cases.

8.4: If the pension case is found to be **in order**, Approver will approve (lie pension case using DSC.

8.5: If the pension case is **not in order**, the Officer-in-Charge/ Approver will **return** the case to the P.S.A. **online** using DSC with his observations noted at the specified space. The P.S.A. will comply with the observations so made and resubmit the pension case to the DPPG within fifteen (15) days after receipt of the objections.

PARA - 9: Generation of PPO by DPPG;

9.1: On final approval of the pension case by the Officer-in-Charge/ Approver, a draft 'e-PPO' will be generated through system and will be available for view in the login of concerned Officer-in-Charge/ Approver showing details of pension, retiring/ death gratuity and commuted value of pension etc. in a draft mode. The Officer-in-Charge/ Approver will verify the 'e-PPO' so generated. If the draft 'e-PPO' is found correct in all respect, he will **approve** the draft e-PPO using his DSC.

9.2: The digitally signed 'e-PPO' will now be generated with a **system generated unique PPO number**. Then the e-PPO will be transmitted with system generated Memo Number & Date to the **Pension Disbursement Officer/ Treasury Officer** through Integrated Financial Management System (IFMS) Portal and will be available in the login of Pension Disbursement Officer/ Treasury Officer for taking appropriate action as per WBTR, 2005 and as amended thereafter.

9.3 The whole process in the office of the DPPG, WB including generation of e-PPO will be completed at least 15 days prior to the superannuation of the employee.

PARA - 10: Issue of No-Liability Certificate :

10.1 : After generation of e-PPO or the last date of service, whichever is later, the Head of the Institutions/ Sub-Inspector of the Schools (P.E.) shall transmit the **4 No Liability/ Liability Certificate' to the Pension Sanctioning Authority online using DSC** after entering necessary data. The P.S.A. shall approve the same using DSC after entering necessary data at his end within 3 days from the date of receipt of it.

PARA - 11: Payment of Pension etc, by the Pension Disbursement Officer/ Treasury Officer:

11.1: The 'e-PPO' will now be available in the login of the **Pension Disbursement Officer/ Treasury Officer**. The Pension Disbursing Officer / Treasury Officer will schedule immediately (not later than 3 days) a date for **appearance of the pensioner**

which shall be within 10 (ten) days from the date of receipt of e-PPO The pensioner will be intimated through system generated SMS / e-mail about, the date of his/ her appearance.

11.2: On appearance of the Pensioner, the **Pension Disbursement Officer/Treasury Officer** will take a printout of e-PPO and handover pensioners copy to the pensioner after due authentication with signature and stamp. The Pension Disbursing Authority will complete all procedures regarding identification of pensioners and arrange to disburse pensionary benefits directly to the bank account of the beneficiary.

11.3: When payment of first pension, Death-cum-Retiring gratuity and Commuted value of pension is made, a system generated intimation would be shared between IFMS Portal and e-Pension Portal.

12.1: In case of death of the employee while in service/ after superannuation, the Applicant (other than employee),who is entitled for the benefits under the DOR 13 Scheme, 1981, will intimate the fact of death in OSMS through the HOI/SIs. The applicant will also furnish his contact number and email id to the HOI/SIs for entering the data in OSMS and subsequent generation of Notice for submission of pension papers through e-Pension portal. The P.S.A. shall verify the details and update the OSMS with due care. The applicant will get system generated SMS and mail from e Pension portal for taking further necessary action as per procedure laid down in the above paragraphs.

12.2: If any event occurs before the date of superannuation but after initiation of the e-Pension file which will have &m implication on any kind of pensionary benefit, the same should be brought to the notice of the P.S.A. by the HOI/SIs. The HOI/SI will inform the PSA with a request to return the file for accommodating the clumps required as result of the event.

12.3: if an employee is declared permanently incapacitated in terms of Rule 8 (n) of Chapter-IV of DCRB Scheme, 1981, he/she will intimate the fact of permanent Iv incapacitance in OSMS through Head of Institutions (HOI) / Sub Inspector of School (P.E). He/she will also furnish his /her contact number and email id to the Head of Institutions (HOI) / Sub Inspector of School (P.E) for entering the data in OSMS and subsequent generation of notice for submission of pension papers through e-Pension portal. The P.S.A shall verify the details and update the OSMS in due care. He/ she will get system generated SMS and mail from e-Pension portal for taking further necessary action as per procedure laid down in the above paragraphs.

12.4: if an employee undergoes voluntary retirement and the Managing Committee of the Institution accepts the voluntary retirement in its resolution, then the employee concern, alter availing the voluntary retirement, will intimate the la el of voluntary retirement in OSMS through the Head of Institutions (HOI) / Sub Inspector of School

(P.E) within 10 days after the date of voluntary retirement. He/ she will also furnish his /her contact number and email id to the Head of Institutions (HOI) / Sub Inspector of School (P.E) for entering the data in OSMS and subsequent generation of Notice for submission of pension papers through e-Pension portal. The P.S.A shall verify the details and update the OSMS with due care. He/ she will get system generated SMS and mail from e-Pension portal for taking further necessary action as per procedure laid down in the above paragraphs.

13: Failure to comply with the provisions as stated above by the concerned authorities shall be seriously viewed and may make such Authorities liable for disciplinary action.

In particular the Head of the Institution, S.Is, Pension Sanctioning Authority, Assistant / Deputy / Joint Director (A/Cs), the DPPG, WB and the PDO/ Treasury shall be held personally responsible for non-compliance with the procedure required to be followed by them for payment of pension. For any lapse on their part in this regard, the concerned authorities apart from being Liable for disciplinary action, may also be required to pay to the Government such amount which Government may have to pay additionally by way of interest for delayed payment of retiring benefits to the employees.

14: The Order shall take immediate effect.

15: This Order issues with the concurrence of the Finance Department., vide U.O. No. Misc / 60/2017 of Group-H dated 17.04.2017.

Sd/-
Secretary
School Education Department

Government of West Bengal
School Education Department, Budget Branch
Bikash Bhavan, Salt Lake, Kolkata-700091

No. 63-SSE/17

Dated: 17.04.2017

MEMORANDUM

Subject: Verification of the Pension cases for the employees of Non Government Recognised and Aided Educational Institutions excluding D.A. getting Schools by the Joint/Deputy/Assistant Director of Accounts, Education Department.

In terms of G.O. no. 296-EDN(B) dated 07.10.1985 the “Director of Pension, Provident Fund and Group Insurance or any officer authorised by him” has been declared as “Audit Officer” for the purpose of auditing Pension cases under the West Bengal Recognised Non-Government Educational Institution Employees (DCRB) Scheme, 1981.

Again In terms of *G.O. no.* 86-SE(B) dated 01.06.1995 the procedure of verification of pension papers before submission of the same to the Directorate of Pension, Provident Fund and Group Insurance by the District Inspector of Schools was laid down in detail where it was stated that the pension papers in respect of the employees of Secondary Schools would be verified by the Joint/Deputy/Assistant Director of Accounts, Education Department and that in respect of the employees of Primary Schools would be verified by the Finance Officer, now re-designated as Controller of Finance of the District Primary School Council.

Now the State Government has introduced a revised procedure for online disposal of the pension cases of the employees of Non Government Aided and Recognised Educational Institutions through e-Pension portal under which the Joint/Deputy/Assistant Director of Accounts, Education Department will act as representative of the Director of Pension, Provident Fund and Group Insurance for audit of Pension cases for all the employees of Non Government Recognised and Aided Educational Institutions including the employees of Non Government Recognised and Aided Primary Schools. In view of the above it is felt that the procedure laid down in G.O. no. quoted above requires modification.

After careful consideration of the matter the Governor is pleased to decide that henceforth the Joint/Deputy/Assistant Director of Accounts, Education Department will also audit the pension cases under District Inspector of Schools (PE) instead of Controller of Finance, District Primary School Council.

G.O. no. 86-SE(B) dated 01.06.1995 stands modified to the extent prescribed in this order.

The Order shall take effect from 17/04/2017.

This Order issues with the concurrence of the Finance Department, vide U.O. No. Misc / 60/2017 of Group-H dated 17.04.2017.

Sd/-

Secretary

School Education Department

**Government of West Bengal
School Education Department, Budget Branch
Bikash Bhavan, Salt Lake, Kolkata-700091**

No. 64-SSE/17

Dated: 17.04 2017

MEMORANDUM

Subject. Procedure under e-Pension regarding checking of pension cases of employees of the Non-Government Aided and Recognised Educational Institutions at District level

In terms of G.O. no. 86-SE(B) dated 01.06.1995 the procedure of examination of pension papers of the Non Government Aided and Recognised Educational Institutions by the office of the District Inspector of Schools (SE/PE) the P.S.A. and verification of the same by the Assistant Director of Accounts and Finance officer of the District Primary School Council are laid down in detail

Now the State Government has introduced a revised procedure for online disposal of the pension cases of the employees of Non Government Aided and Recognised Educational Institutions through e-Pension portal. In order to accommodate the requirements of the changed environment including introduction of a check list at the levels of Sub-Inspector of Schools(PE)/ Head of Institution, it is felt that the procedure laid down in G.O, no. quoted above requires modification.

The e-Pension file of the employees under the District Inspector of Schools (PE) will also be verified by the Assistant/ Deputy/ Joint Director of Accounts who has been declared an audit officer in respect of the primary pension also vide GO. No. 63-SSE/17 dated 17/4/2017

After careful consideration of the matter the Governor is pleased to prescribe a revised procedure for examination of pension papers by Sub-Inspector of Schools(PE)/ Head of Institution, District Inspector of Schools (SE/PE) and Assistant/ Deputy/ Joint Director of Accounts under e-Pension system with respect to the newly introduced annexures as detailed below-

Role of the Sub-Inspector of Schools(PE)/ Head of Institution:

On receipt of the e-Pension file along with hard copies including enclosures, the same will be available in the login of the Sub-Inspector of Schools(PE)/ Head of Institution, who may verify the case at his end or allot the same to the login of the operator to be created for the purpose. The operator will verify and forward the pension case with comments to login of the superior Authority with respect to the points of Annexure-I.

The Sub-Inspector of Schools(PE)/ Head of Institution will ensure that the e-Pension file along with hard copies of pension papers are thoroughly examined in the procedure laid down in Annexure-I and all the whole process of preparing a pension case has been completed. Then he will forward the case to the District Inspector of Schools (PE/SE).

Role of the office of the District Inspector of Schools (SE/PE):

On receipt of the e-Pension file along with hard copies including service book, the same be available in the login of the District Inspector of Schools (SE/PE) who may verify the case at his end or allot the same to the login of the Assistant Inspector of Schools (SE/PE) who may in turn verify the case at his end or sub-allot the same to the operator to be created for the purpose. The operator and/or the Assistant Inspector of Schools (SE/PE) will verify and forward the pension case with comments to login of the superior Authority with respect to the points of Annexure-II.

The P.S.A. will ensure that the e-Pension file along with hard copies of pension papers including service book are thoroughly examined in the procedure laid down in Annexure-II and forward the same to the Assistant/ Deputy/ Joint Director of Accounts.

Role of the office of the Joint/Deputy/Assistant Director of Accounts:

On receipt of the e-Pension file along with hard copies including service book, the

same will be available in the login of the Joint Director of Accounts who may verify the case at his end or allot the same to the login of the Assistant/ Deputy Director of Accounts who may in turn verify the case at his end or sub-allot the same to the operator to be created for the purpose. The operator will verify and forward the pension case with comments to login of the Assistant/ Deputy/ Joint Director of Accounts with respect to the points of Annexure-III.

On being satisfied himself as to the correctness of the pay and services of the employee concerned, the Assistant/ Deputy/ Joint Director of Accounts will return the pension case along with hard copies including service book to the District Inspector of Schools (SE/PE) recording the prescribed certificates or noting his specific objections, if any.

The provisions of the G.O. No. 86-SE(B) dated 01.06.1995 stands modified to the extent prescribed in this order.

The Annexure-I, Annexure-II and Annexure-III as appended to this order have been introduced replacing the Annexure-I and Annexure-II prescribed under G.O. No. 86-SE(B) dated 01.06.1995.

The Order shall take effect from 17/4/2017.

This Order issues with the concurrence of the Finance Department, vide U.O. No. Misc / 60/2017 of Group-H dated 17.04.2017.

Sd/-
Secretary
School Education Department

Annexure-I

(To be used by Sub-Inspector of Schools (P.E)/Head of the Institution)

Pension papers of Sri/Smt/Late.....(Name of the employee) to be retired/retired/died on of.....(Name of School) have been checked and verified. On verification, observations are noted below-

1	Whether Comprehensive Form Part-A has been duly filled up and submitted	YES	NO	-
2	Whether Comprehensive Form Part-B has been duly filled up and submitted	YES	NO	N.A
3	Whether Nomination for DCRG (or List of family members certified by competent authority, if applicable) has been duly filled up and submitted	YES	NO	-
4	Whether Nomination for LTA Pension has been duly filled up and submitted	YES	NO	-
5	Whether three sets of specimen signature duly attested by Gr-A/ erstwhile Gazetted Officer have been submitted	YES	NO	-
6	Whether three copies Single/ Joint Photographs duly attested by Gr-A Officer/ Headmaster/ Headmistress of the Institution have been submitted	YES	NO	-
7	Whether any departmental proceeding/ court case is pending/ disposed off against the employee	YES	NO	N A
8	Whether Invalidation Certificate from the competent authority/ Death certificate/ M.C Resolution in support of retiring pension/ Govt. order relating to any special case like disappearance etc. has been furnished	YES	NO	N A
9	Special Comments, if any	YES	NO	-

Submitted to the Sub-Inspector of Schools (PE) / Head of Institution for doing the needful.

Signature

_____ (Designation of the operator).

The case is forwarded herewith to the District Inspector of Schools(SE/PE).

_____ (District)

Signature

Sub-Inspector of Schools (PE) /Head of Institution

_____ (Name of Circle/Institution)

Annexure-II

(To be used in the office of the District Inspector of Schools)
(PE/SE.....District)

Pension papers of Sri/Smt/late.....(Name of the employee) to be retired/retired/died on of(Name of School) have been checked and verified. On verification, observations are noted below:-

Sl	Items	Yes	No	NA
1	Whether documentary evidence/ certificates in support of Recognition and Up-gradation of the Institution/approval of appointment/ educational and training qualification/ grants-in-aid/ extension of service beyond 60 years and Service Book have been furnished.	YES	NO	
2	Whether date of completion of examination/ publication of result of higher educational /training qualification have been verified w.r.t documentary evidence.	YES	NO	NA
3	Whether total period of service has been verified by the competent authority and recorded in Service Book and Part-B of the Pension Application.	YES	NO	
4	Whether Pay Certificate has been submitted showing details and liability/ No Liability Certificate has been recorded in Part-C.	YES	NO	
5	Whether details of refund of Employer's share of CPF including accrued interest have been recorded in Service Book and Part-B of the pension application.	YES	NO	NA
6	Whether Invalidation certificate in case of Invalid Pension, M.C Resolution accepting voluntary retirement or Death Certificate in death cases has been submitted.	YES	NO	NA
7	Whether Leave Account has been correctly maintained and Extra ordinary Leave showing details have been recorded in Service Book and Part-B.	YES	NO	
8	Whether Break in service, if any, has been condoned by competent authority.	YES	NO	NA
9	Whether Option to DCRB Rules 1981 and original Option & IPF Statement of various Pay revisions duly countersigned by competent authority have been furnished.	YES	NO	
10	Whether Date of Birth recorded in Service Book has been verified w.r.t documentary evidence.	YES	NO	

11	Whether any Provisional Pension/ Provisional Gratuity/ Ad-hoc Relief has been sanctioned, if yes, whether the same has been recorded in Service Book and Part-B.	YES	NO	
12	Whether Nomination for DCRG/LTA have been submitted and shown in the Part-B of the Pension Application. In absence of Nomination Whether Legal Heir Certificate with descriptive Roll has been submitted.	YES	NO	
13	Special Comments, if any	YES	NO	

Submitted to the Assistant Inspector of Schools (SE/PE) /District Inspector of Schools (SE/PE) for doing the needful.

Signature

_____ (Designation of the operator)

Submitted to the District Inspector of Schools (SE/PE) for doing the needful Signature Assistant Inspector of Schools (SE/PE) in-charge of pension.

Memo No. _____

Date _____

The case is forwarded herewith to the JD/DD/AD of Accounts District with a request for his comments as to the admissibility of the same on scrutiny of records/ papers enclosed

Signature

District Inspector of Schools (SE/PE).....District.

Annexure-III

(To be used in the Office of the Directorate of Accounts, School Education
Department, District Offices)

Pension papers of Sri/Smt./Late..... Received from D.I.S(S.EZP.E) vide his office Memo No..... Date have been duly checked. Observations after audit are appended below-

Sl	Items	Yes	No	N.A
1.	Original Option Form/ Forms in terms of Para-3 of GO No. 136 Edn(B) dated 15.05.1985 as amended thereafter has been annexed to Pension Papers and found correct.	Yes	No	N.A
2	Original Options to various pay revisions & IPF Statements duly countersigned as applicable have been submitted and found correct after proper verification.	Yes	No	
3.	Improvement of qualification/ Change in the scale of pay have been verified w.r. t. Order of the D.I.S/ or other superior authority read with relevant G.Os in respect of the employee concerned and found correct.	Yes	No	
4.	Qualifying Service as claimed has been checked and verified w.r.t Leave account, break-in-service and other documents and the same may be admitted towards pensionary benefits.	Yes	No	
5.	Date of Birth and Qualifications as recorded in Service Book & Pension Application have been verified and found correct.	Yes	No	N.A
6	Employer's share of C.P.F including interest thereon has been correctly calculated and refunded to Govt accounts and challan refunding the same in appropriate Head of Account has been annexed to the Pension papers. Details of Employer's Share of C.P.F. including Refund have been recorded in Service book.	Yes	No	
7.	Service Verification Certificate has been recorded in Service Book and Part-C of the Pension application.	Yes	No	
8,	Last pay shown in Part - D (Pay certificate) tallies with the last pay recorded in the Part - E (Pay Statement).	Yes	No	
9	A No Liability/ Liability Certificate has been issued by the appropriate authority.	Yes	No	
10.	Application for Commutation of Pension in Part-B has been verified and found correct, may be admitted.	Yes	No	N.A

11.	Provisional Pension, Gratuity has been sanctioned and supported by copy of Sanction Order. Appropriate Disbursement Certificate has been given in the Part-E.	Yes	No	N.A
12.	Invalidation Certificate from the competent authority/ Death certificate/ M.C Resolution in support of retiring pension/Govt. order relating to any special case like disappearance etc. has been furnished.	Yes	No	N.A
13	Entitlement of the claimant in death case/ LTA case has been verified w.r.t. Nominations executed by the deceased employee and found correct.	Yes	No	N.A
14.	Special Comments, if any			

Submitted to the Assistant/ Deputy/ Joint Director of Accounts for doing the needful

Signature

_____ (Designation of the operator)

Memo No _____

Date _____

Certified that Pay and services of Sri/ Smt./ Late _____ (Designation). (Name of the Institution) have been verified and found correct and may be admitted towards pensionary benefits.

1. Period of Net Qualifying Service
2. Amount reckonable for pension
3. Amount reckonable for gratuity

Signature of Assistant/ Deputy/ Joint Director of Accounts

OR

Certified that Pay and services of Sri/ Smt./ Late _____ (Designation) (Name of the Institution) have been verified and found not in order as per return memo and returned to D I S(S.E/P E) for rectification.

Signature of Assistant/ Deputy/ Joint Director of Accounts

Government of West Bengal
School Education Department, Budget Branch
Bikash Bhavan, Salt Lake, Kolkata-700091

No. 65-SSE/17

Dated: 17.04.2017

MEMORANDUM

In terms of Memo No. 297-Edn.(B) dated 23.12.1994 the benefit of submitting application for commutation of pension prior to date of retirement of a state government employee in terms of the Finance Department's Memo No.5025-F dated 23.05.1990 was extended to the teaching and non-teaching employees of Government recognised and aided Non-Government Educational Institutions, who are entitled to pension etc. subject to the stipulations contained in the said memo dated 23.05.1990. Such employees could also apply for commutation of pension without medical examination within 12 months from their date of retirement in terms of D.C.R.B. Scheme of 1981 circulated vide Memo No. 136-Edn(B) dated 15.05.1985.

Consequent upon the issue of Memo No.88-SE(B) dated 26.05.1998 and in terms of Memo No.81-SE(B) dated 11.05.1999, the relevant provisions of Memo No. 297-EDN(B) dated 23.12.1994 was modified and it was stated that an application for commutation of pension in Form-C will be treated *as* valid for the purpose of commutation of pension without medical examination if the same is submitted by the employees of West Bengal recognised Non-Government Educational Institutions and accepted by the authority concerned at any time between the period of twenty four months prior to retirement of an employee.

Now the State Government has introduced a revised procedure for online disposal of the pension cases of the employees of Non Government Aided and Recognised Educational Institutions through e-Pension portal. In view of the above it is felt that the procedure laid down in Memo No. quoted above requires modification.

After careful consideration of the matter the Governor is pleased to decide that an application for commutation of pension will be treated as valid for the purpose of commutation of pension without medical examination if the same is submitted by the employees of West Bengal recognised Non-Government Educational Institutions and accepted by the authority concerned at any time between the period of twelve months prior to retirement of an employee. Such employees can also apply for commutation of pension without medical examination within 12 months from their date of retirement in terms of D.C.R.B. Scheme of 1981 circulated vide Memo No.136-Edn(B) dated 15.05.1985.

Memo No.81-SE(B) dated 11.05 1999 stands modified to the extent prescribed in this order.

The Order shall take immediate effect.

This Order issues with the concurrence of the Finance Department, vide U.O. No. Misc / 60/2017 of Group-H dated 17.04.2017.

Sd/-
Secretary
School Education Department

Government of West Bengal
Finance Department, Pension Branch
Block No. IV, 2nd Floor,
Writers' Buildings,
Kolkata-700 001

No. 563 -F (Pen)/FJ/N/F-IP-121/16 Part

Date: 30.10.2017

Subject: Recovery/adjustment of Interim Relief paid to the Pensioners/Family Pensioners, if any, whose pension/family pension is/was determined with respect to the pay of the retired/deceased employee covered under UGC/AICTE scale.

Consequent upon issue of this Deptt. Memo. No. 224- F(Pen) dated 03.06.2016, the Pensioners/Family Pensioners of the State Government and Government Sponsored or aided non-Government educational institutions, local bodies, statutory bodies, boards, corporations, undertakings etc., covered under Finance Department Resolution No. 8071-F(P) dt. 27.11.2015 have been allowed the benefit of Interim relief @ 8% of the Basic Pension with effect from 01.07.2016.

2. Now, in view of the fact that the service and pay of the college teachers and others in the UGC/AICTE scale is since not covered under the terms of reference of the Resolution issued vide No. 8070-F(P) dated 27.11.2015, a question has raised whether the Pensioners/Family Pensioners of college who are/were entitled to pension/family pension from the State Government but on determination of the pension/family pension with respect to the last-pay of the retired/deceased employee in the UGC/AICTE scale, are entitled to the Interim relief.

3. It is hereby clarified that the benefit of Interim relief contemplated in this Deptt. Memo No. 224- F(Pen) dated 03.06.2016 relates to the grant only in respect of the Pensioners/Family Pensioners whose pension/family pension thus fixed on the basis of the pay and the service are covered in the terms of reference of the 6th Pay Commission as per the Resolution issued vide No. 8070-F(P) dated 27.11.2015. Accordingly, the Pensioners/Family Pensioners of Govt. Colleges & Non-Govt. Colleges covered under the UGC/AICTE scales of pay, i.e. retired teaching staff including Librarian, Laboratory Instructors, Physical Instructors, Demonstrators of Govt. & Non-Govt. General Degree Colleges, Engineering Colleges & Polytechnic Colleges and all other Pensioners/Family Pensioners of such category whose service and pay are not covered in the Resolution *ibid*, are not entitled to the grant of Interim Relief under Memo No. 224- F(Pen) dated 03.06.2016.
4. Payment of the Interim Relief allowed to the category of Pensioners/Family Pensioners who are not entitled to such grant as clarified at Para- 3 above, if any, is liable to be recovered/adjusted immediately from the pension relief, as per rules, in 5 (five) instalments starting from the month of November, 2017.
5. All the Pension Disbursing Authorities may act accordingly.

Sd/-
Joint Secretary to the
Government of West Bengal

Leave

**GOVERNMENT OF WEST BENGAL
HIGHER EDUCATION DEPARTMENT
UNIVERSITY BRANCH
BIKASH BHAVAN. SALT LAKE. KOLKATA -700 091**

No: 1019(20)-Edn(U)/EH/IU -53/99 (Pt. 1)

Date: 07.12.2016

From: The Joint Secretary
Higher Education Department
Government of West Bengal

To: The Registrar,

.....University

Sub: Regarding Paternity-cum-Child Care Leave in r/o regular male employees of all State aided Universities.

Sir,

I am directed to state that the benefit of Paternity-cum-Child Care Leave for a maximum period of 30 days has been extended to the regular male employees of the educational institutions, establishments, organization, entities etc. with less than 2 (two) surviving children, vide Finance Department No. 1100-F (P), dt. 25.02.2016 in the following manner.

- i) Such leave may be availed of during child birth and upto the age of 18 years of the child.
- ii) During such leave he will be paid leave salary equal to the pay drawn immediately before proceeding on leave.
- iii) Such leave can be combined with leave of any other kind.
- iv) This will not be debited against the leave account.

Accordingly, the said benefit of Paternity-cum-Child Care Leave may also be made available to the regular male employees with less than 2 (two) surviving children of all State aided Universities under the administrative control of this Department.

Of course, the interest of the institution shall be kept in view while deciding grant of such leave, its duration, number of spells, etc.

This order issues in concurrence with the Finance Department Memo No. 1100-F(P), dt 25.02.2016.

Necessary amendments in the Statutes of the respective University may be made accordingly.

Yours faithfully,

Sd/-
Joint Secretary

Government of West Bengal
Department of Higher Education, Science and Technology & Biotechnology
C.S.Branch
Bikash Bhavan, Salt Lake, Kolkata-700091

No.103 - Edn(CS)/2L-34/2016

Date: 7.02.2017

MEMORANDUM

Sub: Grant of Paternity- Cum-Child care Leave

Pursuant upon the issuance of Finance Department Memo No. 1100-F(P) dated 25.02.2016, the state govt. in the Department of Higher Education, Science and Technology & Biotechnology has decided to extend the benefit of grant of Paternity-Cum-Child care Leave to the regular male employees with less than 2(two) surviving children of state-aided non-govt. colleges under the administrative control of this department for a maximum period of 30(thirty) days in the following manner:-

- i. Such leave may be availed of during child birth and up to the age of 18 years of the child.
- ii. During such leave he will be paid leave salary equal to the pay drawn immediately before proceeding on leave.
- iii. Such leave can be combined with leave of any other kind.
- iv. This will not be debited against the leave account.

The interest of the institution shall be kept in view while deciding grant of such leave, its duration, number of spells, etc.

Necessary amendments in the Statutes of the respective University may be made accordingly.

This order will take immediate effect.

Sd/-
Deputy Secretary to the
Govt. of West Bengal

Service

**GOVERNMENT OF WEST BENGAL
DEPARTMENT OF HIGHER EDUCATION,
SCIENCE & TECHNOLOGY AND BIO-TECHNOLOGY
(INTEGRATED LAW CELL)**

Bikash Bhaban, Salt Lake, Kolkata-700 091

No. 37-ILC/OM-8L/2017

Dated: 27.01.2017

NOTIFICATION

In exercise of the powers conferred by section 4 of the West Bengal Universities (Control of Expenditure) Act, 1976 (West Ben. ActXVII of 1976) as amended by the Ordinance No. I of 2017 {The West Bengal Universities (Control of Expenditure) (Amendment) Ordinance, 2017}, the Governor is hereby pleased to direct that the age of retirement of full-time regular teachers and Principals, holding a substantive post and enjoying Government-approved regular scale of pay, including Librarians and Graduate Laboratory Instructors (enjoying teaching status and equivalent scale of pay) in all State-aided Universities and Government-aided colleges who are in service on 1st January, 2017 and scheduled to retire on or after 31st January 2017, shall be enhanced from sixty (60) years to sixty two (62) years with immediate effect.

The Governor is also pleased to direct that all other rules/orders/notifications regulating service terms and conditions of such teachers, Principals, Librarians and Graduate Laboratory Instructors, including rules relating to Death-cum-Retirement benefits and the rules regarding voluntary retirement shall remain unaltered except to the above extent.

This order is issued in concurrence with the Finance Department vide their U.O. reference No. 0494-2016-2017 (Group-P2) dated 19.01.2017.

For the teachers, Principals, Librarians and Physical Instructors of the Government Colleges of the State, a separate Notification is being issued by the Finance Department.

By order of the Governor,

Sd/-
(Vivek Kumar)
Principal Secretary.

Education Directorate
Non Govt College Pension Section
Government of West Bengal
Bikash Bhavan, Saltlake, Kolkata-700091

93-C.Pen

Memo. No-OM-6-C.PEN/17

Date: 31.01.2017

From Director of Public Instruction, West Bengal,
TO The Principal Accountant General (A&E), WB, Treasury Buildings,
Kolkata -700001

Sub: Enhancement of service of the teachers up to 62 years.

Sir,

In terms of notification NO:37-ILC/OM-8L/2017, dated 27/1/17, of Deptt of Higher Education, Science & Technology and Biotechnology (Integrated Law Cell) the age of retirement of fulltime regular Teachers and Principals holding a substantive post and enjoying govt-approved regular scale of pay including librarians and graduate laboratory instructors (enjoying Teaching status and Equivalent scale of pay) in all state-aided Universities and govt-aided colleges who are in service on 1st January 2017 and scheduled to retire on or after 31st January 2017 shall be enhanced from 60(sixty) to 62(sixty two) years with immediate effect.

Now, in consequence of the notification mentioned above, you are requested to return the pension cases including service books already sent to you of those teachers and principals who are scheduled to be retired on or after 31st January 2017 for taking further necessary action from this end.

In this connection this is further to inform you that pension cases(PPO'S)of those teachers and Principals who are supposed to be retired on or after 31st January 2017 has already been sent by you to different treasuries for making payment of retirement benefits may be taken back immediately with intimation to this office.

A copy of the said notification is enclosed for your ready reference.

Yours sincerely,

Sd/-
Director of Public Instruction
West Bengal

GOVERNMENT OF WEST BENGAL
FINANCE (AUDIT) DEPARTMENT
NABANNA, MANDIRTALA. HOWRAH-711 102

No. 1019-F(P).

Dated, Howrah the 17th February, 2017.

NOTIFICATION

The Governor has been pleased to direct that the provisions of this Department's Notification No.561-F(P), dated 31.01.2017 regarding enhancement of age of retirement shall also apply mutatis mutandis in respect of the wholetime regular teachers of the following Government Colleges :

- (i) Teachers' Training Degree Colleges,
- (ii) Physical Education Degree Colleges, and
- (iii) Government College for Art & Craft, Kolkata.

By order of the Governor,

Sd/-

H. K. Dwivedi.

Principal Secretary to the
Government of West Bengal

LTC

Government of West Bengal
Department of Higher Education, Science &
Technology and Biotechnology
C.S. Branch
Bikash Bhawan, Salt Lake, Kolkata - 700 091.

No.375-Edn(CS)

Dated : 13.04.2017

NOTIFICATION

The proposal for allowing the benefits of Leave Travel Concession for the regular Teachers, Librarians and Physical Instructors and Graduate Laboratory Instructors of State aided Universities and Govt. aided Colleges of West Bengal was under active consideration of the Government for sometime past.

The Government, after careful consideration is now pleased to allow the following benefits to the regular and whole time teachers, including Librarians and Physical Instructors and Graduate Laboratory Instructors of the State-aided Universities and Government-aided colleges in the manner stated below :-

(A) Entitlement of the benefit;

a) The teachers of State-aided Universities and Government-aided Colleges of West Bengal may be allowed the benefit of leave travel concession once in their service career to visit any place within the country, but the benefit may be availed of by them after completion of 10(ten) years of regular service

b) They also may be allowed the benefit of leave travel concession once in their service career to visit any place in the neighbouring countries, namely, Thailand, Singapore, Malaysia, Myanmar, Sri Lanka, Bangladesh, Pakistan, Nepal, Bhutan and Maldives, but the benefit may be availed of by them only after completion of 20 (twenty) years of regular service.

(B) Kinds of Journeys admissible:

The teachers, who will be entitled to the leave travel concession as per paragraph (A) above, will be granted the concession for the following kinds of journeys:

a) For journeys to any place in India and back.

b) For journeys to any place in the neighboring countries and back as per sub para(b) of paragraph (A) above.

(C) 'Family' for the purpose of leave travel concession:

a) The leave travel concession, sanctioned hereby, will be admissible to the members of the family of the teachers and for this purpose the term 'family' means 'a teacher's wife

(but not more than one wife) or husband, as the case may be, residing with the teacher and legitimate children and stepchildren residing with and wholly dependent on the teacher including parent, stepmother, unmarried sisters and minor brothers residing with and wholly dependent on the teacher’.

b) When the teacher is entitled to leave travel concession, the family members need not compulsorily accompany the teacher, they will get the concession independently irrespective of whether the teacher avails himself/herself of it or not. The members of the family may either travel together or separately in different groups as may be convenient to them. The teacher and/or member(s) of his/her family may visit the same place or different places of their choice.

c) Where a teacher and his family perform journeys separately, in different groups at different times, there may be no objection to their presenting separate claims, provided the journeys are performed during the currency of the period during which it is due.

(D) Declaration of place of visit:

When the concession to visit any place in India or in foreign countries as stated above is proposed to be availed of by a teacher or any member of the family of such a teacher, the intended place of visit will have to be declared by the teacher in advance to his/her Controlling Authority. The declared place of visit may be changed before the commencement of the journey with the approval of his controlling authority, but it may not be changed after the commencement of the journey except in exceptional circumstances where it is established that the request for change could not be made before the commencement of the journey owing to circumstances beyond the control of the concerned teacher.

(E) Mileage Allowance and Class of accommodation:

a) For journeys to any place of India and back on leave travel concession, the teachers will be entitled to undertake journeys by rail in the A.C-II class 2 tire sleeper.

b) For journeys to any place of neighbouring countries and back on leave travel concession, the teachers will be entitled to undertake air journey from the international airport in India nearest to his/her headquarter/place of posting in economy class by National carrier or private carrier of the country having direct flight to the country of visit and in the absence of which by a foreign carrier having direct flight to the country of visit.

c) For journey to Agartala in Tripura, since surface routes are circuitous and troublesome, the teachers who will select that place for visit on leave travel concession, will be allowed to travel by air in economy class subject to the condition that the journeys will have to be performed by a national carrier or the actual fare for the journeys performed by private Airlines, whichever is less.

d) For journeys to place like Port Blair in the ‘Andaman and Nicobar Islands’ and ‘Laskhadweep’ Group of Islands, journey shall be performed by Ships operated by the Shipping Corporation of India, in First/ ‘A’ Cabin Class of accommodation.

e) For journey to place in India including popular hill stations which are not connected by rail and so in such cases where road journey is unavoidable, besides the railway-fare as will be admissible, public transport from the rail-head to the actual destination may be availed of subject to the condition that reimbursement will be limited to the fare for the cheapest mode of transport available for such road journeys.

f) For journeys to any place in India including Port Blair in the Andaman and Nicobar Islands and Laskhadweep Group of Islands, the teachers may be allowed to avail air Journeys by National carrier or private Airlines in the lowest class of accommodation, but re-imbusement will be limited to entitled class of accommodation by rail or ship, as the case may be and by the shortest route available for the declared place of visit.

g) The leave travel concession will not be admissible if the journeys are made through some package tour agencies or by a private car or vehicle, owned by private operators. However, if the journey is performed by vehicles owned and operated by Tourism Development Corporations’ in Public Sector, State Transport Corporations and Transport Services run by other Govt. or local bodies to visit the declared place, the reimbursement will be either the actual hire charges or the amount reimbursable on the journey to the declared place of visit, had the journey been undertaken by entitled class by rail by the shortest direct route, whichever is less.

(F) Admissibility of leave travel concession in case of the spouse of the teachers :

The benefit of leave travel concession in case of the spouse of the teacher will be regulated in the following manner:-

i) If the spouse of the teacher is not employed, the benefit may be drawn as per the provisions made hereby in this notification.

ii) If the spouse of the teacher is also a teacher of State aided Universities and Government aided Colleges of West Bengal, the benefit may be enjoyed by both husband and wife together as a one family unit in the teacher’s family and in that case the spouse will give an undertaking that he/she will not prefer any claim in this behalf to his/her employer in future and that fact should be recorded in his/her Service Book.

iii) When the spouse of the teacher is employed in the State Government/Central Government/Central PSUs/State PSUs/Corporation/ Autonomous Body which provides LTC facilities to its employees and their families, the teacher if enjoyed the benefit as a member of the family of the spouse will not be entitled to enjoy the benefit of LTC hereby sanctioned.

iv) When the spouse of the teacher is employed in the State PSUs/Corporation/Non-Government aided Institutions/Autonomous Body where the facility of LTC does not exist, the spouse of the teacher may be allowed to enjoy the benefit along with the concerned teacher as a member of the family subject to furnishing a declaration to his/her controlling authority that in future he/she will not enjoy the benefit of LTC, if the benefit is extended to the organization/institute in future by the Government and the said declaration should be recorded in his/her Service Book.

(G) Reimbursement:

Reimbursement under the leave travel concession facility will not cover incidental expenses and expenditure incurred on local journeys.

Reimbursement for expenses of journey shall be allowed on the basis of a point to point journey on a through ticket over the shortest direct route.

(H) Claim for reimbursement:

The claim for reimbursement in respect of leave travel concession under the provisions of this notification will have to be made in the usual T.A. Bill Form and the claims would have to be preferred within 3 (three) months of completion of journey along with Railway/Air/Ship/Bus tickets in original. Any claim if detected to be fraudulent, will be dealt with according to rule.

The Controlling Officer for such sanction of LTC will be the Joint Secretary (University Branch), Deptt. of Higher Education, Science & Technology and Biotechnology and Director of Public Instruction, West Bengal in respect of Stated-aided Universities and Govt.-aided colleges respectively.

The charge will be debitable to the head, “31-01-Salary grants” under the respective salary heads of the Stated-aided Universities and Govt.-aided colleges.

This benefit will take effect from 1st February, 2017.

This is issued with the concurrence of the Finance Deptt. Group P2 vide their U.O. No. Group P2/2016-2017/0531 dt. 14/02/2017.

By order of the Governor

Sd/-
Secretary

MISCELLANEOUS

**Government of West Bengal
Finance (Audit) Department
'Nabanna'
Mandirtala,Howrah-711 102**

No.3897-F(Y)

Dated: 15.05.2015

MEMORANDUM

The issue of specifying the Operator / Administrator of the Provident Fund Deposit Accounts of the non-Government Grant-in-aid colleges has engaged the attention of the State Government for quite some time past. While the Sub-Divisional Officers have been authorized to act as the Drawing and Disbursing Officers in respect of the non-Government grant-in-aid colleges under their respective jurisdiction for drawal of grant-in-aid bills, operation of the Provident Fund Deposit Accounts opened by the colleges under the West Bengal Non-Government Educational Institutions and Local Authorities (Control of Provident Fund of Employees) Act, 1983 is guided by the said Act and rules made thereunder.

The West Bengal Non-Government Educational Institutions and Local Authorities (Control of Provident Fund of Employees) Rules, 1984 issued under this Department Notification No.2852-F dated 12.03.1984 laid down the procedure for handling the Provident Fund Deposit Accounts opened under the West Bengal Non-Government Educational Institutions and Local Authorities (Control of Provident Fund of Employees) Act, 1983.

As per sub-rule (1) of rule 5 of the said rules, Provident Fund Deposit Accounts shall be opened in Pay & Accounts Offices / Treasuries in the name of the Principal of the college or his authorized agent.

Accordingly, the undersigned is directed to state that the Principals / Teachers in Charge of the non-Government Grant-in-Aid Colleges are authorized to act as the Operator / Administrator of the Provident Fund Deposit Accounts of the respective colleges in terms of sub-rule (1) of rule 5 of the West Bengal Non-Government Educational Institutions and Local Authorities (Control of Provident Fund of Employees) Rules, 1984 framed under the West Bengal Non-Government Educational Institutions and Local Authorities (Control of Provident Fund of Employees) Act, 1983.

Sd/-
G. Samanta
Joint Secretary to the
Government of West Bengal

Government of West Bengal
Department of Higher Education,
Science and Technology & Biotechnology
C.S.Branch Bikash Bhavan, Salt Lake, Kolkata-700091

NO.827-EH/O/CS/1M-01/2017

Date : 26.07.2017

NOTIFICATION

Sub: Introduction of Group Health Insurance Scheme named “**Swasthya Sathi**” for **serving non-teaching permanent staff of Government-aided colleges and State-aided Universities.**

Serving Non-teaching permanent staff of Government-aided colleges and State-aided Universities are not covered under any health insurance or similar other scheme. It has been under active consideration of the Government for some time past to provide a comprehensive health insurance coverage to this section of serving non-teaching staff and their families to protect them from financially debilitating effect of illness and adverse health conditions.

2. Now, the Governor is pleased to extend the benefit of the scheme, “**Swasthya Sathi**” as mentioned in Finance Department’s Notification no. 1104-F(P) dated. 25.02.2016 to **serving non-teaching permanent staff of Government-aided colleges and State-aided Universities** of west Bengal as detailed below:-

3. **The Scheme:** The main features of the Scheme are:

- i. The scheme will have basic health cover for secondary and tertiary care upto Rs. 1.5 Lakhs per annum.
- ii. There will be no cap on the family size.
- iii. Critical illness like, Cancer, Neuro surgeries, Cardiothoracic surgeries, liver diseases, blood disorders will be covered up to Rs.5.0 lakh.
- iv. All pre-existing diseases will be covered.
- v. The employee shall forgo regular medical allowance drawn as part of the monthly salary upon enrolment under the scheme.

4. The scheme will be implemented by the Department of Health and Family Welfare, Government of West Bengal.
5. The scheme for the aforesaid category of employees will be effective from the date of its issuance.

This is issued with the concurrence of Finance Department (Medical Cell) vide their U.O. No. 343/17 dtd. 12.07.2017.

By order of the Governor,

Sd/-
Secretary to the
Government of West Bengal

Government of West Bengal
Department of
Higher Education, Science and Technology and Biotechnology
University Branch
Bikash Bhavan, Salt Lake, Kolkata -700 091

No:911(20)-Edn(U)/EH/IU(NS) -04/16

Date: 16.08.2017

From: Shri Pranatosh Chatterjee, (WBSS)
Deputy Secretary to the Government of West Bengal.

To: The Registrar,
.....University.

Sub: Introduction of Group Health Insurance Scheme named “Swasthya Sathi” for serving Govt. Approved Contractual Whole Time Teachers (CWTTs), Govt. Approved Part Time Teachers (PTTs) and Daily Rated/ Casual Non-teaching Employees of State-aided Universities of West Bengal.

Sir,

I am directed to state that the benefit of the Group Health Insurance Scheme namely “Swasthya Sathi” has been extended to serving Govt. Approved Contractual

Whole Time Teachers (CWTTs), Govt. Approved Part Time Teachers (PTTs) and Daily Rated/ Casual Non-teaching Employees of State-aided Universities of West Bengal vide Notification No. 478-Edn (CS), dt. 03.05.2017.

Yours faithfully.

Sd/-
Deputy Secretary

**Government of West Bengal
Finance Department
Audit Branch**

No. 5594-F(P)

Dated: 6.09.2017

NOTIFICATION

Sub: Extension of Coverage of “Swasthya Sathi” Scheme

The State Government has introduced “Swasthya Sathi”, a Comprehensive Group Health Insurance scheme for different categories of volunteers / workers vide Finance Department No. 1104-F(P) Dated 25th February 2016. The Scheme already covers ASHA Workers, ICDS Workers, ICDS Helpers, Home Guards/NVF, Civic Police Volunteers, Civil Defence Volunteers, Village Police Volunteers at Gram Panchayats, Self Help Group members of WBSRLM, Self Help Group Members of Urban Development & Municipal Affairs Department, Disaster Management workers, contractual / casual / daily rated workers in various Departments, three-tier Panchayat Members and other contractual employees of Panchayat & Rural Development Department, and part-time lecturers and contractual staff of Colleges and Universities.

2. It has been under active consideration of the Government to expand the coverage of Swasthya Sathi to include other employees/workers/volunteers/teachers engaged in government work. Accordingly, after careful consideration, the Governor is pleased hereby to decide that the following groups of employees / workers / volunteers / teachers etc. as mentioned against the corresponding Administrative Department as in the table below be covered under “Swasthya Sathi” with immediate effect in addition to those already covered under the Scheme:-

Table

Department	Employees / Workers / Volunteers / Teachers etc.
Higher Education / School Education	Para Teachers
	Siksha Bandhu
	Special Educators
	Contractual staff of Sarba Siksha Mission including Circle Level Resource Centre
	Teachers and non-teaching employees of Primary and Secondary Schools
Panchayat & Rural Development	Samprasarak/Samprasarika of Shishu Shiksha Kendras
	Samprasarak/Samprasarika of Madhyamik Shiksha Kendras
	Contractual Homeopathic Doctors / Compounders at Gram Panchayat level
Minority Affairs & Madrasah Education	Samprasarak/Samprasarika of Madrasa Shiksha Kendras, Shishu Shiksha Kendras and Madhyamik Shiksha Kendras
	Teachers and non-teaching employees of recognised aided Madrasahs
Animal Husbandry	Pranibandhu
Fire & Emergency Services	Fire and Auxiliary Workers
Self-Help Group & Self Employment	Prakalpa Sahayaks & Supervisors
Health and Family Welfare	Rogi Sahayaks
	Auxiliary Nurse Midwife of National Health Mission
	Other Contractual staff of National Rural Health Mission & National Urban Health Mission including ASHA supervisors and Rashtriya Bal Swasthya Karyakram doctors
	Contractual staff of Rashtriya Swasthya Bima Yojna & Swasthya Sathi
	Contractual Staff of West Bengal Health & Family Welfare Samity
	Contractual Homeopathic, Ayush and Unani Doctors and compounders at Gram Panchayat level

Urban Development & Municipal Affairs	Elected representatives of Municipalities
	Employees of Development Authorities not covered under West Bengal Health Scheme
	Employees of Urban Local Bodies not covered under West Bengal Health Scheme
	Sanitary workers and workers engaged under West Bengal Urban Employment Scheme in Urban Local Bodies

3. Employees / workers / teachers who are in receipt of monthly medical allowance can opt for the Scheme by forgoing the monthly medical allowance.

4. It has also been decided that apart from contractual / casual / daily rated workers covered under No. 4570-F(P) dated 31.08.2016, all contractual / casual / daily rated employees engaged by any Department with specific approval of the Finance Department and drawing remuneration from the treasuries or from grant-in-aid shall also be eligible to be enrolled under Swasthya Sathi scheme.

Sd/-
[H. K. DWIVEDI]
Principal Secretary to the
Government of West Bengal.

HEALTH MATTERS AND WBHS

Government of West Bengal
Finance Department
Audit Branch

No.2400-F(Y)

Dated: 17.03.2015

NOTIFICATION

Cashless Medical Treatment scheme, 2014 for the state Government employees and pensioners has already been introduced since September, 2014. FD issued notification no. 38/14-F(Med)WB/2M/23/14 Pt-III dt. 29.12.14 prescribing the procedure for drawal of fund and its disbursement to the HCO's. A separate bill form (TR Form 68B) was prescribed in the said notification since claims under the scheme could not be accommodated within the exiting TR forms of bills. Now, the expert committee formed for the purpose of IFMS suggested some changes in the new bill form no. TR 68B. The State Government has accepted the suggestion and accordingly decided to modify the bill form for drawal of fund under Cashless Medical Treatment Scheme, 2014.

Therefore, in exercise of the power conferred by clause (2) of Article 283 of Constitution of India, the Governor is pleased to modify TR form no. 68B and issue the new TR form 68B as given in the Annexure. The TR form will be used for the purpose of drawal of fund related to the claim under Cashless Medical Treatment Scheme, 2014, from the Treasuries / PAO's.

By order of the Governor,

Sd/-
(H. K. Dwivedi)
Principal Secretary to the
Government of West Bengal

T.R. Form No. 68 B

Medical charges Reimbursement Bill to Health Care Organisation (HCOs) for providing cashless medical treatment to beneficiaries under W.B. Health For All Employees and Pensioners Cashless Medical Treatment Scheme, 2014

Deptt Code : _____
 Name of the Office : _____ Bill No. _____ Date: ___/___/___
 D.D.O Code: _____ Token No.: ___/___/___ Date: ___/___/___
 T.V. No. _____ Date: ___/___/___
 Head of Account : _____

Details of Sanction

Sanction ID : _____

Designation of the Sanctioning Authority: _____

Sanction Order No.: _____ Date : (dd/mm/yyyy)

Bill Details

Sl. No.	Health Care Organisation's Name & Code	Name of Govt. Employee/ Pensioner with Identification No.	Patient (Beneficiary) Identification No.	Disease code	Transaction ID generated from Health Scheme Portal	HCOs Bill Ref No. & Date	Gross Bill (Rs.)	TDS (Rs.)	Net Bill (Rs.)

Total Gross Bill : Rs _____ TDS(8658-00-112-001-20) : Rs _____ Total Net Bill : Rs _____

Please issue cheque as per list enclosed Or Please make payment to the payee A/cs through e-pradan as per list enclosed.

Allotment Received:-Rs Progressive expenditure Including this bill :-Rs Balance available:-Rs	<ol style="list-style-type: none"> 1. Certified that Essentiality certificates. Bills & Receipts have been examined with reference to the claim submitted and found admissible. 2. Certified that no claim for the period mentioned in this bill has been preferred earlier. 3. Office copy agrees with the fair copy.
--	---

Bill Clerk Accountant

Signature of D.D.O with Designation

Passed for payment of Rs. _____ Rupees (in words) _____ only

Signature and Designation of the Competent Authority.

For use at the Treasury

Examined and entered

Total Gross Bill :- Rs TDS (8658-00-112-001-20) :- Rs Total Net Bill :-Rs

Please issue cheque as per list enclosed Or Please make payment to the payee A/cs through e-pradhan as per list enclosed.

Accountant/J.A.O

T.O/A.T.O/P.A.O/A.P.A.O

For use in the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____ Reasons for objections

Auditor

S.O/A.A.O./Audit Officer

**Government of West Bengal
Finance Department
Medical Cell**

No. 811-F(Med)WB

Date : 16.07.2015

Memorandum

Sub:- Procedure for settlement of Cashless treatment bills amounting more than Rupees One lakh under West Bengal Health for All Employees and Pensioners Cashless Medical Treatment Scheme, 2014.

Government of West Bengal introduced “West Bengal Health For All Employees and Pensioners Cashless Medical Treatment Scheme, 2014 (hereinafter called the said scheme) for the benefit of State Government Employees, State Government Pensioners, All India Service (AIS) Officers, AIS Pensioner including their eligible dependent members of the family. As per the existing provisions of the said scheme claim upto Rupees One lakh towards medica cost as admissible can be settled by the Medical Cell of Finance Department after due checking and by submitting bills in PAO for e-pradan in the bank account of the concerned HCO. Now, the procedure for settlement of Cashless treatment bills amounting more than Rupees One lakh prescribed below :-

1. Medical cell of FD will take the following actions-

- i. Sanction up to Rupees One lakh of admissible claim under Cashless scheme;
- ii. Submit bill to PAO for admissible sanctioned cashless claim upto Rupees one lakh for payment to the bank account of the concerned HCO under e-pradan after deduction of TDS;
- iii. Issue “Cashless Admissible Reimbursement Certificate” for the balance admissible amount in favour of the Government Employee / Pensioners after examination of the HCO’s claim bill. ;
- iv. Send the “Cashless Admissible Reimbursement Certificate” to the e-mail address of the beneficiary, and simultaneously uploaded in the Health Scheme portal to make it available to the DDO of the beneficiary and the Treasury/PAO using their respective login ID and password.

2. Government Employee / Government Pensioner will do the following :-

- i. The beneficiary will produce to the DDO of the office where he/she is employed/ was last employed in case of in-service employees/retired employees respectively, the “Cashless Admissible Reimbursement Certificate” along with original Money Receipts issued by the HCO in support of the payment made by

him/her for the balance amount of the HCO's claim i.e., admissible amount minus the amount to be paid to the HCO directly under cashless scheme.

- ii. Prepare Essentiality -cum -Statement at Expenditure in Form D₂ or Form IV₂ as applicable on the basis of amount sanctioned in "Cashless Admissible Reimbursement Certificate"(Annex-I).
- iii. Related OPD treatment cost may be claimed in Form D2 /IV2 in the appropriate column as per clause 9 of WBHS 2008 if it is advised by the treating doctor.
- iv. Attached Original Money Receipts / Vouchers regarding payment to the HCO.
- v. Attached photocopy of bill as obtained from the HCO.

3 The Head of Office / Competent Authority / DDO of the beneficiary will do the following: -

- i. Take necessary action for sanction of the amount as per FD Notification No. 4201-F(Med) dt 13.08.2014 for which "Cashless Admissible Reimbursement Certificate" will have been issued by the FD Medical cell and for which original Money Receipts /vouchers are submitted by the beneficiary;
- ii. Submit reimbursement claim of the beneficiary to the Treasury/PAO for the balance sanctioned amount in "Cashless Admissible Reimbursement Certificate" to be paid to the Govt. Employees / Pensioners bank account under e-pradan system.
4. The government employees covered under the scheme will be allowed to take advance of 80% of the estimated cost for treatment minus Rupees One lakh. If the total estimated cost of treatment exceeds Rupees One lakh.

5. Empanelled HCO will do the following:-

- i. Original Money receipt to be provided to Government Employee/Pensioner regarding his/ her actual payment portion only.
- ii. Photocopy of details bills to be provided to Govt Employee / Pensioner. This has the approval of Group- T of Finance Department vide their U O No. 0240 dated 01-07-2015.

End: Proforma of "Cashless Admissible Reimbursement Certificate" in Annexure-I

By order of the Governor

Sd/-
(H. K. Dwivedi)
Principal Secretary
to the Government of West Bengal

their respective login ID and password to proper menu. 4. Original Money Receipt for amount in sl 12 to be obtained from concerned Govt Employee/Pensioner.

Sd/-
Signature of the Competent Authority

**Government of West Bengal
Finance Department
Medical Cell**

No.884-F(Med) WB

Date 31-07-2015

Memorandum

Consequent upon implementation of West Bengal Health For All Employees and Pensioner Cashless Medical Treatment Scheme, 2014 (hereinafter called the said scheme) w.e.f 15.09.2014 ; requests for clarifications of some of the points laid down in the scheme are being received from various corners.

After careful consideration of the matter the undersigned is directed by order of the Governor to offer the following para-wise clarifications on the points for information and guidance of all concerned:

Sl No.	Points of Doubt	Clarifications
1.	Whether Government Employee / Pensioner and their eligible dependent members of the family can avail reimbursement facility with the 'Certificate of Enrolment' generated from Health Scheme Portal of West Bengal Health For All Employees and Pensioners Cashless Medical Treatment Scheme, 2014 ?	The Government Employees / Pensioners and their eligible dependent member of the family enrolled under the said scheme will be entitled to all the benefits of the WBHS 2008 plus additional benefit of cashless treatment upto Rupees One Lakh Only. So, the ' Certificate of Enrolment' generated for the said scheme will be valid for both Cashless Treatment and Reimbursement treatment.

		<p>i) Cashless Treatment:- Approved indoor package / non-package treatment cost of which upto Rs. One lac only will be covered under cashless mode of treatment in private empanelled HCO.</p> <p>ii) Reimbursement Treatment:-(a) OPD treatment as stipulated in clause 7(1) of WBHS,2008, (b) Indoor treatment (Not covered by Cashless treatment), (c) Indoor treatment at Government Hospitals, Municipal Hospitals, and State aided Hospitals (d) Indoor / Day Care treatment in Non- empanelled HCO within this state (e) Treatments at Specialty Hospitals outside the state subject to observance of cl 14 of WBHS 2008.</p> <p>System generated “Certificate of Enrolment” under the said scheme duly authenticated by the seal and signature of the concerned DDO will serve as Health Card till formal Health Cards are issued Government Employee/Pensioner may avail both cashless treatment and Reimbursement Treatment on producing this “Certificate of Enrolment” to the HCO.</p>
2	Whether patient discharge on Risk Bond cars avail cashless treatment in empanelled H.C.O?	<p>No Cashless Treatment will be available from the HCO in case of discharge on Risk Bond, only reimbursement treatment will be available and Transaction ID generated at the time of admission will be cancelled by the concerned HCO after putting the value <i>zero</i> in place of Total Treatment cost in Form-H.</p> <p>However, Govt Employee /Pensioner will prefer reimbursement claim as usual for that treatment.</p>
3.	Who will sign over different forms in case of death of Government Employee / Pensioner during Cashless treatment at empanelled HCO ?	Empanelled HCO will submit Death Certificate of Government Employee/Pensioner and the relevant forms will be signed by the near relative of the Govt. Employee / Pensioner preferably dependent member of the family of Govt Employee / Pensioner.

4.	What will happen if empanelled HCO fails to provide cashless treatment due to reason as mentioned in sl 2 and various other unavoidable reason?	<p>Under any unavoidable circumstances if empanelled HCO fails to provide cashless treatment then the concerned HCO will provide declaration mentioning clearly the reason behind not providing cashless treatment and not submitting that particular claim as cashless case in online in Health Scheme Portal.</p> <p>The concerned Govt Employee / Pensioner will also submit a declaration to the Head of Office / DDO during submission of Claim that he / she has not availed any cashless facility for that particular period of treatment received in the empanelled HCO.</p>
5.	What are the responsibilities of the Government Employee / Pensioner under the said Scheme ?	<p>If any claim is found false / not true / not necessary at any point of time, the concerned beneficiary will be proceeded against under existing provision of law including W. B. S, (C.C.A) Rules, 1971 for the time being in force as well as the benefit availed of by him/ her or the benefit accrued to him/ her shall be summarily cancelled and excess drawal amount will be recovered in one lump from the concerned beneficiaries.</p>
6.	What will happen if the following situation happens i.e, there is no internet connectivity, Server Error in Health Scheme Portal, late night admission, patient reached HCO in emergency without Certificate of Enrolment ?	<p>In all those situations, treatment may start on the basis of advice of treating doctors of the concerned HCO but the Patient Admission Information (Cashless Treatment) may be uploaded within 24 hrs from the actual time of admission with proper justification to be uploaded in the Health Scheme Portal from the concerned HCO and the copy of the said justification to be attached with the final bill when submitted for settlement of the cashless claim.</p>

7.	Whether any kind of Health Check up, Routine Investigations are allowed in reimbursement, Cashless scheme?	No, Health Check up, Routine Investigations are not allowed in the said scheme.
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By order of the Governor,

Sd/-
(H. K. Dwivedi)
Principal Secretary
to the Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch
Medical Cell**

No. 1126- P (MED) WB
FA/O/Med/2M-283/15

Date: Kolkata, the 17th September, 2015

NOTIFICATION

Costs of OPD (Out-Patient Department) treatment of eleven listed diseases are reimbursable under Clause-7(1) of the West Bengal Health Scheme, 2008, as promulgated under the Finance Department's Notification No. 7287-F Dated 19.09.2008 with effect from 01.06.2009 read with Notification No. 2153-F(MED) dated 13.03.2013 and the West Bengal Health for all Employees and Pensioners Cashless Medical Treatment Scheme 2014 which was notified vide no 4656-F(MED) dated 05-09-2014 and given effect from 15-09-2014.

Now, the undersigned is directed by the order of the Governor to say that Governor is pleased to consider and enlist the following two diseases as the twelfth and thirteenth diseases under Clause 7(1) of Finance Department's Notification No. 7287-F dated 19.09.2008 and the West Bengal Health for all Employees and Pensioners Cashless Medical Treatment Scheme 2014.

1. SYSTEMATIC LUPUS ERYTHEMATOUS (LUPUS)
2. CROHN'S DISEASES

This will be effective from the date of issue of this notification. Necessary amendment in Form “DI” / “IV1” will be incorporated in due course.

By order of the Governor,

Sd/-
H. K. Dwivedi
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Medical Cell**

No. 139-F(MED)WB

Date 23.02.2016

FA/MED/0/2M-100/2016

Notification

Sub:-Guidelines regarding signature in Certificate of Enrolment and Form-H & D4 and other documents under West Bengal Health For All Employees and Pensioners Cashless Medical Treatment Scheme, 2014.

For Sometimes past it has been observed that the signature of beneficiaries /Government employees / Government Pensioners including Family Pensioners in Form H & D4 differ in language, style/ fashion and pattern from the signature of Certificate of Enrolment and in some cases it is also seen that the Forms H and D4 are signed by the person other than the Government Employees / Government Pensioners (including Family Pensioners), causing thereby inconvenience to a great extent in settlement of claims of the HCOs besides leaving scope for fraud/ impersonation.

In order to smooth settlement of Cashless treatment bills submitted by different Private Health Care Organisations (HCOs) and as measure to safeguard from a fraudulent act of impersonation further guidelines regarding signature are issued for strict compliance by all concerned.

1. For Government Employee/Government Pensioner / Beneficiaries:-
 - i. Government Employee /Government Pensioner including Family Pensioner shall put his/her signature in Form H & D4 in the same language, style / fashion and pattern as already done in his/her Certificate of Enrolment.

- ii. Government Employee/Government Pensioner including Family Pensioner shall henceforth invariably put his/her signatures in the space provided in the Certificate of Enrolment. Previously, Certificate of Enrolment was issued with beneficiary photograph duly attested by DDO and signature of the concerned dependent family member of the Government Employee/Pensioner. Now, it is decided that besides the signature of the beneficiaries in their individual Certificate of Enrolment signature of Government Employee/Pensioner is mandatory in all beneficiaries Certificate of Enrolment.

Certificate of Enrolment of beneficiaries already issued without the signature of Government Employee /Government Pensioner should invariably be signed in the appropriate place (as fixed now) by inserting either of the following words “Signature of the Government Employee” or “Signature of Government Pensioner”.

- iii. In absence of Government Employee/Government Pensioner at the time of admission / discharge from any of the concerned HCO under unavoidable circumstances, patient (i.e., Beneficiary) shall sign in Form H and D4 in the same language, style /fashion and pattern as already done in his /her Certificate of Enrolment in the space provided for the signature of Government Employee/ Pensioner.
- iv. It is advisable and preferable that Government Employee /Pensioner shall remain present in the HCO at the time of admission /discharge of his /her beneficiary. In case of his /her absence under unavoidable circumstances such absence should be justified by sending e-mail to the concerned HCOs or by submitting a hard copy furnishing therein reasons for such absence immediately. Such absence justification should be signed by Government Employee /Government Pensioner with same language, style /fashion and pattern of signature available in Certificate of Enrolment and duly countersigned by the authority of the concerned HCO with official seal.
- v. In case of inability of a Government Employee/Government Pensioner /Beneficiary to sign in Form H & D4 he / she shall put his /her LTI (Left Thumb Impression) or RTI (Right Thumb Impression) for his/her inability to put Left thumb under proper attestation by the treating doctor of the concerned HCO invariably mentioning his / her registration number.
- vi. To avail higher cost implant than those mentioned in WBHS approved rate list consent letter should be provided to the concerned HCOs declaring difference amount to be paid by himself/herself with same language , style /fashion and pattern of signature available in Certificate of Enrolment and duly countersigned by the authority of the concerned HCO with official seal.

2. For Private Empanelled Health Care Organisations (HCOs) :-

- i. HCOs will verify the signature of Government Employee / Government Pensioner in Form H & D4 with the same language, style /fashion and pattern of signature as available in Certificate of Enrolment.
- ii. In case of absence of Government Employee /Government Pensioner at the time of admission /discharge HCO is requested to take his/her justification for absence received through HCOs e-mail ID or hard copy and submit the same duly countersigned by authority of the concerned HCO with the Final Bill Copy and in that case beneficiaries /patient may also be allowed to put his /her signature in Form H & D4 in the same language, style/fashion and pattern already made in his /her Certificate of Enrolment.
- iii. In case of death of a Government Employee/Pensioner during treatment at empanelled HCO any dependent beneficiary may sign in Form H &D4 by submitting his/her Certificate of Enrolment and the signature should be similar as stated herein above. But if Government Employee/Pensioner has no other dependent beneficiaries then any other near relative with due photo identification documents such as PAN ,Driving Licence ,Voter ID etc may sign in Form H & D4 during hospitalisation death with a copy of admissible photo identification document(s) mentioned above.
- iv. In case of availing higher cost of implants than mentioned in WBHS approved rate list a consent letter should invariably be obtained from Government Employee/ Pensioners / beneficiaries regarding his /her willingness to obtain higher implants with same language, style/fashion and pattern of signature available in Certificate of Enrolment and the said letter should duly be countersigned by the authority of the concerned HCO with official seal. The same should be submitted in Medical Cell,Finance Department alongwith the claim bill.

3. For DDO/Head of Office:-

- i. Head of Office / DDO should ensure that the Government Employee / Pensioner shall sign in all dependent beneficiaries Certificate of Enrolment in appropriate place (as fixed now) just below the signature of the beneficiary .
- ii. All Certificate of Enrolment of beneficiaries without the signature of Government Employee /Government Pensioner already issued should invariably be signed by the Government Employee or the Government Pensioner in the appropriate place inserting either of the following words “Signature of the Government Employee” or “Signature of Government Pensioner” just below the signature of the beneficiary.
- iii. In case of inability of a Government Employee/Government Pensioners/Beneficiary

to sign his/her Application for Enrolment/ Certificate of Enrolment he/she shall put his/her LTI (Left Thumb Impression) or RTI (Right Thumb Impression) for his/her inability to put Left Thumb Impression under proper attestation by the concerned DDO / Head of Office.

Sd/-
(H. K. Dwivedi, IAS)
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch
Medical Cell

No. 483-F(MED)

Date: 26.05.2016

Notification

In this deptt. Notification No. 4201-F(MED) dated 13/08/2014 delegation of Financial Powers in respect of sanctioning cost of medical attendance and treatment to various designated officers has been revised. But nothing has been mentioned about the Divisional Commissioners who are presently empowered at par with the departmental Secretaries to sanction cost of medical attendance and treatment of Officers of All India Services and W.B.C.S posted in different districts vide P&AR (IAS Cell) Deptt Circular No. 158-Secy.P&AR/2011 Dated 01/09/2011.

As such, in partial modification the aforesaid Finance Deptt. Notification the undersigned is directed by the order of the Governor to say that the Governor has been pleased to revise the Financial Power for sanctioning cost of medical attendance and treatment in the manner and subject to the limits given hereunder:-

Designation	Existing Power Delegated (In terms of Clause 13. Of W.B.H.S-2008)		Revised Financial Power (as amended)	
	<i>Indoor Treatment</i>	<i>OPD</i>	<i>Indoor Treatment</i>	<i>OPD</i>
1. Secretariat Office. a) Departmental Secretary	Full Power		Full Power	
b) Special Secretary/ authorised Joint Secretary in absence of Special Secy.	Rs. 50,000/-	Rs. 5000/-	Rs. 1.00 Lakh	Rs. 10,000/-
2. Divisional Commissioners	As already delegated in PAR Department (IAS Cell) Circular No. 158- Secy. PAR/2011 dtd 01/09/2011		Full Power	
3. Head of Directorate	Rs. 50,000/-	Rs. 5000/-	Rs. 1.00 Lakh	Rs. 10,000/-
4. Head of Office (Below the rank of Director)	Rs. 30,000/-	Rs. 3000/-	Rs. 50,000/-	Rs. 5,000/-

By Order of the Governor

Sd/-

H. K. Dwivedi
Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
Finance [Audit] Department, 10th floor
“NABANNA”
Mandirtala, Howrah - 711 102

No. : 5891-F(Y)

Dated, Howrah the 16.11.2016.

MEMORANDUM

Sub.: Payment of claims under West Bengal Health for All Employees & Pensioners Cashless Medical Treatment Scheme, 2014 in anticipation of allotment.

In continuation of this Department Memorandum Nos.1984-F[Y], dated 7.4.2016, 3533-F[Y], dated 4.7.2016, 4940-F[Y], dated 19.9.2016, 5277-F[Y], dated 4.10.2016 and 5730-F[Y], dated 4.11.2016, it has been decided to also allow acceptance of the following category of bills by Treasuries / Pay & Accounts Offices in anticipation of allotment of fund for the period upto 31st December, 2016 :

i] Claims of Health Care Organisations for treatment provided to State Government Employees / Pensioners under the “West Bengal Health for All Employees and Pensioners Cashless Medical Treatment Scheme, 2014”

Sd/-
P. A. Siddiqui
Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Medical Cell

No. 1040-F (MED) WB FA/MED/O/2M-958/2016

Date. 01/12/2016

Memorandum

Government Employees / Government Pensioner is required to submit reimbursement claim indoor for medical treatment claim in WBHS,2008 now called as West Bengal Health For All Employees and Pensioners Cashless Medical Treatment Scheme, 2014 within three months from the date of discharge as per FD Memo No. 2618-F(Med) dt 05.04.2011. In case of delay in preferring reimbursement claim for indoor treatment by the Government Employee / Pensioner including Family Pensioner beyond three months from the date of discharge different administrative departments have been sending proposal to West Bengal Health Scheme Authority in Medical Cell under the Finance Department for condonation of delay in preferring claim which causes undue delay in settlement of such claim.

2. Therefore, the Governor is now pleased to order that concerned Head of the Administrative Department of Government Employee / Government Pensioner including Family Pensioner may condone the cases related to delay in preferring of indoor treatment claim beyond three months but within one year from the date of discharge on reasonable ground.

3. But for condonation of delay in preferring reimbursement claim for indoor treatment after one year from the date of discharge and OPD treatment beyond three months from the date of each consultation of OPD treatment and three months from the date of purchase of medicines, etc (for continuous OPD treatment) and six months from the date of purchase of medicines prescribed by the hospitals located outside the state as stipulated in FD Memo No. 2857-F(Med) Dt 08.04.2013 may be sent to West Bengal Health Scheme Authority in Medical Cell under Finance Department for condonation of delay in preferring such claim through administrative department.

By order of the Governor,

Sd/-
(H. K. Dwivedi, IAS)
Principal Secretary
to the Government of West Bengal

Government of West Bengal
Finance Department
Medical Cell

1214-F(MED) WB

Date 30.12.2016

Notification

It has been observed that different administrative department and their sub-ordinate offices are redelegating financial power to the level of directorate or any sub-ordinate officer contrary to FD Notification No. 483-F(MED) Dt 26.05.2016 for sanctioning medical reimbursement claim.

2. Now, the Governor is pleased to prescribe that, Financial Power as delegated by Finance Department, Medical Cell vide above mentioned notification number for sanctioning cost of medical attendance and treatment cannot further be re-delegated.

3. Orders already issued by different administrative department redelegating the financial power to the level of directorate or any sub-ordinate officer for sanctioning of medical reimbursement claim will be invalid or will be deemed to have been withdrawn.

4. Treasury / PAO will follow FD Notification No. 483-F(MED) Date 26.05.2016 in respect of processing medical reimbursement claim.

By order of the Governor,

Sd/-

[H. K. Dwivedi]

Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Public Works Department
Establishment Branch
Writers' Buildings, Kolkata-1**

No.: 111

Dated: 07.04.2017

NOTIFICATION

The work charged employees recruited in different directorate offices were kept outside of the purview of the West Bengal Health Scheme since its inception.

Government have had, for some time past, under consideration the question of inclusion of work charged personnel of Public Works Department in to the said scheme and after careful consideration, the Governor has been pleased to decide that all existing staff members of work charged establishments under State Government establishments will be included under the West Bengal Health Scheme.

This has the concurrence of the Finance Department vide their U.O. No.- Group P2/2016-2017/0724 dated 28.03.2017.

By order of the Governor

Sd/-
(PARTHA PRATIM KAR)
Joint Secretary (Personnel)
Public Works Department

**Government of West Bengal
Finance Department
Medical Cell
Writers Buildings, Kolkata-700001**

No.:323-F (MED) WB

Dated: 10.04.2017

Notification

In partial modification of FD Notification No 483-F(MED) Date 26.05.2016 read with FD Notification No. 1214-F(MED)WB Date 30.12.2016 Head of Directorate of Kolkata Police i.e,Commissioner of Police includes Additional Commissioner of Police for the purpose of disposal of the medical reimbursement claim under West Bengal Health For All Employees and Pensioners Cashless Medical Treatment Scheme,2014 read with WBHS, 2008.

Sd/-

By order of the Governor,
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Medical Cell
Writers Buildings, Kolkata-700001**

No. 361-F(MED)WB

Date 18.04.2017

Memorandum

A query has been received from different corners seeking clarification regarding eligibility of Gr C employees appointed as per West Bengal Services (Appointment, Probation and Absorption of Group C Employees) Rules, 2013 for online enrolment under West Bengal Health For All Employees and Pensioners Cashless Medical Treatment Scheme, 2014.

After careful consideration of the matter the undersigned is directed by order of the Governor to clarify as follows:-

Group- C employees as appointed under the West Bengal Services (Appointment, Probation and Absorption of Group C Employees) Rules, 2013 will also be eligible for online enrolment in West Bengal Health Portal (<https://wbhealthscheme.gov.in>) under the West Bengal Health For All Employees and Pensioners Cashless Medical Treatment Scheme,2014 upon discontinuation of their ‘Medical Allowance’.

This has the approval of the Principal Secretary, Finance Department.

Sd/-

Special Secretary to the
Government of West Bengal

**REGISTERED/BY SPECIAL MESSENGER
OFFICE OF THE ACCOUNTANT GENERAL (A & E), WEST BENGAL,
TREASURY BUILDINGS, KOLKATA - 700001**

Circular No. Pen. Co-ordn./212/Vol-II/27

Dated: 08.05.2017

Subject: Condonation of delay in preferring reimbursement claim for indoor treatment and OPD treatment.

As per Govt. of West Bengal, Finance Department, Audit Branch, Medical Cell Memorandum No. 2618-F(Med) dated 5/4/2011, time limit for preferring claim under clause 12(2) of West Bengal Health Scheme 2008 was fixed three Months in each cases from the date of discharge from Indoor treatment or date of every OPD consultation for OPD treatment as the case may be.

2. The Govt. of West Bengal, Finance Department, Audit Branch, Medical Cell, in their Memo No.2857-F(Med) dated 8/4/2013 has, however, amended the time limit of three months as specified in the Memo dated 5/4/2011 *ibid* to six months for advance purchase of medicines, when medicine are prescribed for indefinite period by the hospitals located outside the State, and claim for reimbursement in such cases has also been allowed upto six months from the date of purchase of such medicine.

3. Now the Govt. of West Bengal, Finance Department, Audit Branch, Medical Cell in their Memo No.1040-F(MED)WBFA/MED/O/2M-958/2016 dated 1/12/2016 (copy

enclosed) in partial modification of Memo dated 5/4/2011 have entrusted the power on the concerned Head of the Administrative Department of the pensioner/family pensioner to condone the delay in preferring reimbursement claim for indoor treatment beyond three months but within one year from the date of discharge on reasonable ground.

4. But for condonation of delay in preferring reimbursement claim in the following cases are required to be sent to West Bengal Health Scheme Authority in Medical Cell under Finance Department through their respective administrative department.

- a) Indoor treatment after one year from the date of discharge ;
- b) OPD treatment beyond three months from the date of each consultation of OPD treatment;
- c) three months from the date of purchase of medicines etc for continuous OPD treatment and
- d) six months from the date of purchase of medicines prescribed by the hospitals located outside the State as stipulated in Finance Department Memo. No. 2857-F(Med) dated 8/4/2013.

5. All Pension Disbursing Officers are, therefore requested to display the fact on the Notice Board so that the State Govt. pensioners/family pensioners who are covered under West Bengal Health Scheme 2008 now renamed as West Bengal Health for all employees and pensioners cashless Medical Treatment Scheme,2014 may avail the benefit of the Scheme.

Enclo :- As stated above

Sd/-
Sr. Accounts Officer
(Pension Co-ordination)

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch
Medical Cell

No: 51-F (MED) W.B.

Date: 07 .06.2018

Memorandum

At present Cashless Admissible Reimbursement Certificate(hereinafter called CARC) is generated from Medical Cell, Finance department in terms of F.D. Memo No:811-F(MED)WB,Dated:16,07.2015 for settlement of Cashless treatment bills exceeding Rupees One Lakh under the West Bengal Health For All Employees and Pensioners Cashless Medical Treatment Scheme,2014.

2. Now, to facilitate early disposal of reimbursement cases by concerned Offices/ Directorates/Secretariats it is hereby decided that CARC (Proforma enclosed in annexure-I) may be generated by respective D.D.O.s from their login of the W.B. Health Portal (wbhealthscheme.gov.in).

3) To generate CARC the respective D.D.O. will have to follow the following two steps:

Step 1: Click Download CARC option under CARC certificate Menu.

Step 2: Click generate icon to download respective CARC.

4) After issuance of sanction order on the basis of the said CARC, the same will have to be entered online with Sanction order no, Date and the Sanctioning authority in their respective login ID of the W.B. Health Portal before preparing T.R. 68 under E-Billing module of IFMS.

5) Pay & Accounts Officers and Treasury Officers will pass the respective bill on the basis of the system generated CARC issued by either from Medical Cell,Finance Department or from concerned D.D.O.s login accessing Health Portal. They may also verify the CARC using their login ID.

6) No CARC will be issued from the Medical Cell, Finance Department henceforth.

7) Detailed guidelines are also available on the W.B. Health Portal.

Enclo: Annexure-I.

Sd/-
Special Secretary to the
Government of West Bengal

ANNEXURE - I
Government of West Bengal
Finance Department, Medical Cell
“Cashless Admissible Reimbursement Certificate”

Certificate No.

Date:-

1. Name of the Government Employee/ Pensioner:-
2. Designation :-
3. Application ID :-
4. GPF/PPO NUMBER :-
5. Name of the Patient :-
6. Relation with Govt. Employee/Pensioner :-
7. Transaction ID :-
8. Name of the HCO :-
9. Treatment Period :- TO
10. HCOs Bill Ref No. & Date:-
11. Total Claim submitted by HCO :-
12. Govt. Employee/Pensioner paid directly to the HCO :-
13. Admissible amount against the HCOs claim amount :-
14. Amount paid to HCO for that treatment :-
15. HCOs claim settlement Sanction ID, with Sanction Order No & date :-,
16. Admissible Amount to be reimbursed to Government Employee / Pensioner:-

This Certificate is valid for issuing sanction order by the competent authority in favour of Sri/Smt _____ having Application Id _____ and GPF/PPO NO_ for drawal of Rs. _____/- from the Treasury/PAO.

- Note: - 1. Head of Office/ Competent Authority is requested to verify the available, amount against the aforesaid certificate on Health Scheme Portal www.wbhealthscheme.gov.in
2. This Certificate will be valid for drawal of reimbursement bill in TR 68 only one time by the concerned DDO under whom the mentioned Application ID & GPF / PPO No are available.
 3. DDO of the Govt Employee / Pensioner and the Treasury/ PAO can verify the certificate using their respective login ID and password in proper menu.
 4. Original Money Receipt for amount mentioned in sl 1 2 to be obtained from concerned Govt Employee/ Pensioner.

Sd/-
COMPETENT AUTHORITY OF MEDICAL CELL,FD

SIGNATURE OF DDO WITH OFFICIAL SEAL & DATE

Government of West Bengal
Finance Department
Medical Cell

No. 52-F(MED)WB

Date 21.06.2018

NOTIFICATION

Cost of OPD (Out Patient Department) treatment of thirteen listed diseases are reimbursable under clause 7(1) of the erstwhile West Bengal Health Scheme now known as West Bengal Health for all Employees and Pensioners Cashless Medical Treatment Scheme, 2014 (hereinafter called the said Scheme) as amended till date.

2. Now, the undersigned is directed by the order of the governor to say that Governor is pleased to consider and enlist following disease as fourteenth OPD disease under clause 7(1) of FD Notification No. 7287-F. dated 19.09.2008 read with the said scheme.

Endodontic treatment (Root Canal Treatment)

3. Accordingly Governor is pleased to modify the items under existing code 01008068 and to insert a new code 03007001 in the said scheme cancelling existing two codes 01008066 and 01008067 in the following manner for processing the RCT cases :

Code	Name of Procedure/Implant	Maximum Approved Rate (Rupees)
01008068	Root Canal treatment with Filling	3,600/-
	including Doctor Fees, Medicine, X-ray	
	and pathological test per tooth	
03007001	Crown with Lab Charges	6,000/-

4. This Notification will take effect from the date of issue of the order. Necessary amendment in form "DI" / 'TV 1" will be incorporated in due course.

By order of the Governor

Sd/-
Additional Chief Secretary to the
Government of West Bengal

COMPENDIUM OF GENERAL CIRCULARS

Related with
**Service Rules and
Pension Matters**

Volume V
2018



Government of West Bengal
Finance Department

Directorate of Treasuries & Accounts

Preface

The Directorate of Treasuries & Accounts, West Bengal has been publishing "Hand Book of General Circulars" – a compendium of important Government Orders and Circulars issued by various Departments since the year 1992. Six (6) editions of the book have already been published so far. These publications have received appreciation among various offices of the State Government as it helped them perform their functions in accordance with the provisions of Government Orders readily made available through this publication.

The last edition of the book was published in May 2014. Meanwhile, due to introduction of IFMS, HRMS & GRIPS the process and methodology of collection, distribution as well as the drawal of Government finances have changed to a large extent.

Accordingly, necessity has been felt to compile all important Government Orders and Circulars published since then in a new 'Compendium of General Circulars – 2018'. The present compendium has been divided in the following **five (5) separate volumes** -

- 1) related with West Bengal Financial Rules (Volume – I)**
- 2) related with Integrated Financial Management System (Volume – II)**
- 3) related with West Bengal Treasury Rules & Miscellaneous (Volume – III)**
- 4) related with Education Department and WBHS (Volume – IV)**
- 5) related with Service Rules & Pension Matters (Volume – V)**

Utmost care has been taken to make the compilation error free and exhaustive. Web/PDF version is available for download from the Finance Department Portal of the Government of West Bengal (www.wbfin.nic.in).

I hope this edition will also provide help to all the officers and staff who are performing their assigned duties in various government offices in ensuring timely delivery of benefits to the public in general.

Kolkata



P. A. Siddiqui, I.A.S.


Director of Treasuries & Accounts
West Bengal

Volume - V

Index

A) SERVICE RULES

Pay Matters :

Sl. No	G.O. No. & Date  [Click to open the Report]	Subject	Page No.
1	3494-F(P ₂), dt. 03.07.14	Consolidated monthly remuneration of contractually engaged Sub-Assistant Engineers.	1
2	4601-F(P), dt. 03.09.14	Revision of Fixation of monthly contractual remuneration for the Sub-Assistant Engineers engaged under different Departments.	2
3	8070-F(P), dt. 27.11.15	Constitution of the 6 th Pay Commission.	3
4	8071-F(P), dt. 27.11.15	Terms of Reference of 6 th Pay Commission.	4
5	1107-F(P), dt. 25.02.16	Remuneration, Medical benefit, Leave, Terminal benefits allowed to contractual/casual/ daily rated workers	6
6	2762-F(P), dt. 25.05.16	Extension of term of the Office of Chairman and other members of Sixth Pay Commission.	8
7	3059-F(P), dt. 08.06.16	Fixation of re-employment and contractual remuneration for re-employed and contractually engaged govt. pensioners/ family pensioners.	9
8	3858-F(P), dt. 22.07.16	Clarification on admissibility and calculation of interim relief granted to the State Govt. Employees and Others w.e.f. 1 st July, 2016.	11
9	1479-PAR(IAS)/ Comnr-26/2016, dt. 14.09.16	Implementation of Indian Administrative Service (Pay) Rules, 2016 notified vide No.GSR 870(E) dt. 08.09.16 in respect of IAS officers of WB cadre	12
10	5630-F(P), dt. 28.10.16	Clarification regarding implementation of CAS / MCAS for employees enjoying higher pay scale under court order	15
11	6095-F(P), dt. 25.11.16	Re-employment remuneration to Medical Officers including NPA/NPP	17
12	1338-F(P2), dt. 06.03.17	Entitlement of service benefits, leave and remuneration in respect of contractual Gr.D employees	18
13	55-IE, dt. 17.07.17	Revised Pay Band scale in respect of Superintending Engineers(Civil) and Superintending Engineers(Mechanical & Electrical)	19
14	2636/WI/P/ADMI- 10/15, dt. 16.11.17	Modification of G.O. No. 1754/WI/P/ADMI-10/2015, dt.19.07.17 to replace the clause 3(C) by 'retired W.B.C.S.(Exe.) Officer as Administrative Officer on last pay minus pension basis'.	20
15	7245-F[P], dt. 24.11.17	Payment of death benefit to the legal heirs in the event of death of casual/daily retired/contractual workers	21
16	7284-F(P ₂)/FA/O/2M-1, dt. 27.11.17	Enhancement of remuneration to part-time Sweepers (Karmabandhu) w.e.f.01.01.18.	22

Volume - V


Recruitment Matters :

Sl. No.	G.O. No. & Date  [Click to open the Report]	Subject	Page No.
1	2790-F(P), dt. 28.05.14	Restructuring and declaration of dying cadre/post in the offices of Pay & Accounts Office.	22
2	4902-F(P), dt. 25.06.15	Amendment in the WB Services (Recruitment to Clerical Cadre) Rules, 2010	24
3	249-F(Y), dt. 15.01.16	Engagement of Software Personnel in the E-Governance Project on temporary basis.	25
4	265-F(P), dt. 18.01.16	Amendment in the WB Services (Appointment, Probation and Absorption of Gr. C Employees) Rules,2013	26
5	1182-F(H), dt. 29.02.16	Amendment in the Rules regulating recruitment to the post of English Stenographer (Basic Grade) in the Secretariat Department and Directorate.	27
6	26-Emp, dt. 01.03.16	Modification of some provisions relating to Appointment on compassionate Ground.	29
7	1243-F(P), dt. 02.03.16	Amendment in West Bengal Services (compulsory requirement of knowledge in Bengali for recruitment to any post or service) Rules, 2002.	32
8	3797-F(P), dt. 20.07.16	Amendment in West Bengal Services (Recruitment of Clerical Cadre) Rules, 2010.	33
9	4072-F(Y), dt. 02.08.16	Engagement of software personnel in e-Governance projects on temporary basis	34
10	4184-F(P), dt. 08.08.2016	Amendment in the WB Services (Gr. D posts) recruitment rule, 2009.	35
11	4499-F(P), dt. 26.08.16	Amendment in Sub rule(1) of Rule 34A of WBSR (Part-I) relating to Health Service.	36
12	4630(150)-F(H), dt. 02.09.2016	Half yearly Departmental Examination in Bengali of Probationary LDA whose mother tongue is not Bengali	37
13	6045-F(P), dt. 23.11.16	Amendment in the WB Services (Gr.D Posts) Recruitment Rules, 2009	40
14	6093-F(P), dt. 25.11.16	Engagement of retired employee on contractual basis beyond 64 years	41
15	1519-H2/1M-34/16, dt. 26.12.16	Creation of post of Engineer-in-Chief in the Housing Department, Govt. of West Bengal by surrendering one post of Secretary in Housing Department.	42
16	540-F(P), dt. 30.01.17	Re-employment cases prior to 01.01.17 to be referred to Finance Department for post facto concurrence	43
17	561-F(P), dt. 31.01.17	Enhancement of age of retirement from 60 years to 62 years to all regular teachers, principals and other categories of Govt. colleges (General Degree college and Engineering Degree colleges)	44

Volume - V


18	874-F(P), dt. 13.02.17	Amendments in the WB Services (Raising the age limit) Rules, 1981	45
19	875-F(P), dt. 13.02.17	Raising of upper age limit for recruitment to Gr. A, B, C and D and amendment thereof in WBSR (Raising the age limit) Rules, 1981	46
20	1834-F(P ₂), dt. 28.03.17	Creation of posts for facilitating the work of L&LR Deptt pertaining to newly created Kalimpong District.	47
21	4343-F(P ₂), dt. 12.07.17	Computer test for Gr.D employee.	48
22	53-IE, dt. 17.07.17	Amendments in the rules for recruitment to the Engineering services under the I & W Department.	49
23	54-IE, dt. 17.07.17	Amendments in the rules for recruitment to the Engineering services (Mechanical & Electrical) under the I & W Department.	50
24	4851-F(H), dt. 04.08.17	Computer test for Gr. C employee.	51
25	5133-F(H), dt. 18.08.17	Amendments in the West Bengal Public Service Commission (condition of service & Miscellaneous Provisions) Regulation, 1953.	53
26	5751-F(P), dt. 13.09.17	Direct recruitment in B or C post through PSC.	54
27	No. 7806-F(P)/FA/O/2M/115/17(N.B) dt. 19.12.17	Approval of Cabinet in case of non-filling of non-PSC posts	55
28	2297-F.T., dt. 28.12.17	Merger of four Group A State Service for Constitution of a new integrated Group A State Service titled 'West Bengal Revenue Service'.	56
29	No. 5724-F(Y)/WB, dt. 28.12.17	Re-Organization of the system of Financial Advisor and creation of related posts.	57

Leave Matters:


Sl. No.	G.O. No. & Date  [Click to open the Report]	Subject	Page No.
1	5560-F(P), dt. 17.07.15	Extension of benefit of Child care Leave to the female employees of Non educational institution, Panchayet etc	59
2	5780-F(P), dt. 29.07.15	Extension of benefit of CCL to the female employee of colleges & universities	60
3	6444-F(P), dt. 27.08.15	Clarification on period of CCL.	61
4	1100-F(P) dt. 25.02.16	Paternity leave for Male employee	62
5	2634-F(P ₂) dt.17.05.16	Leave rule for an employee of non-vacation deptt while on deputation to a vacation department	63
6	6653-F(P), dt. 27.12.16	30 days leave for software personnel.	64
7	2452-F(P), dt. 21.04.17	Child Care Leave in respect of adopted child.	64
8	4821-F(P), dt. 03.08.17	Maternity leave for contractual employee.	65

Volume - V


LTC Matters:

Sl. No.	G.O. No. & Date  [Click to open the Report]	Subject	Page No.
1	7370-F(P), dt. 09.10.15	Partial modification of Memo No. 9924-F dt. 07.12.05 relating to availing the benefits of Leave Travel Concession	66
2	427-F(P ₂), dt. 25.01.16	Clarification on LTC regarding nearest airport.	68
3	4237-F(P), dt. 10.08.16	Further Clarification of certain points in respect of LTC & HTC for State Govt. Employees	69

Promotion Matters:

Sl. No.	G.O. No. & Date  [Click to open the Report]	Subject	Page No.
1	3135-F(H), dt. 17.04.15	Corrigendum of Memo No. 2257-F(H) dt. 11.03.2015 for Functional Movement of Schedule B Stenographer to the higher Scale.	71
2	3665-F(P), dt. 12.06.17	Amendment of FD Memo No. 5630-F(P) dt. 28.10.2016 on implementation of MCAS for employees enjoying higher scale as per court order.	72

Miscellaneous Matters:


Sl. No.	G.O. No. & Date  [Click to open the Report]	Subject	Page No.
1	8632-F(H), dt. 05.12.13	Re-designation of Schedule B Stenographers Grade-II as Personal Assistant (Schedule B)	73
2	3339-F(H), dt. 25.06.14	Setting up a new Branch Office of Directorate of Pension, Provident Fund and Group Insurance at Uttarkanya, Silliguri for disposal of all pension cases	75
3	5067-F(P), dt. 26.09.14	Amendments in the West Bengal Public Service Commission (Exemption from Consultation) Regulations, 2008.	77
4	6191-F dt. 08.12.2014	Grant of Honorarium and conveyance charge to Inquiry Authority and presenting officer appointed from retired employee	78
5	6472-F(Y), dt. 19.12.14	Re-employment of retired employees on contractual basis in Kolkata Pay & Accounts Offices.	80
6	6717-F(P), dt. 08.09.15	Cancellation of 6649-F(P), dt. 04.09.15.	81
7	7106-F(P), dt. 28.09.15	Modification to WBPS (Exemption from consultation) Rule 2008.	82
8	7682-F(P), dt. 03.11.15	Change of designation of SAEs to Junior Engineer	83
9	5683-F(Y), dt. 18.11.15	Revision of Reporting, Reviewing and Accepting Authorities for SAR of WBA&AS officers	84

Volume - V

10	8006-F(P), dt. 24.11.15	Extension of 3 years for contractual employees	89
11	5974-F(Y), dt. 11.12.15	Procedure of submission of online application for Half Yearly Examination of WBA&AS officers	90
12	8395-F(Y), dt. 11.12.15	Instruction to follow the Codal provisions regarding deduction of Tax at source and submission of quarterly returns with complete and correct data of TDS	93
13	597-F(H), dt. 03.02.16	Set up of Economic Offence Investigation Cell under Finance Department.	94
14	2649-1E/3M-100/13, dt. 03.10.16	Restructuring and reorganisation of various offices in Irrigation and Waterways Directorate.	96
15	5822-F(P), dt. 10.11.16	Extension of term of Chairman and other Members of the Sixth Pay Commission.	98
16	1083-F(J) dt. 23.03.17	GISS-1983 Table Benefits under Savings Fund from 469 th to 492 nd Month	99
17	3314-F(Y) , dt. 18.07.17	In-service training of Officers of State Constituted Services.	101
18	3531-CA/Estt/O/1E-5/16(Pt.I), dt. 25.10.17	Setting up two Consumer Disputes Redressal Fora (C.D.R.F.) for newly created Districts of Paschim Bardhaman and Jhargram.	111
19	4521-F(J)-WB, dt. 03.11.17	State Govt. Employees Group Insurance Scheme, 1987-Table of Benefits under savings fund for the year of cessation and membership 2017-18.	112
20	1636-CD/O/NVF/7P-01/2012(Pt.), dt. 18.12.17	Enhancement of Ration Allowance to whole time WBNVF personnel	114
21	No. 327-F(Y)/WB, dt. 01.02.18	New designation of Officers posted in FA set up depending on the scale of pay	115
22	No. 83-F(Pen) dt. 21.02.18	Deposit/Recovery of Foreign Service Contribution comprising both pension and leave salary in respect of State Govt Employees who went Foreign Service on deputation	116
23	No. 734-F(J)W.B. dt. 28.02.18	Change in control and management of GPF of Group-D employees	117
24	No. 1353-F(J), dt 18.04.18	Clarification with reference to notification No. 734-F(J)W.B. dt. 28.02.2018 regarding Change in control and management of GPF of Group-D employees.	120
25	No. 1960-F(J), dt 04.06.18	State Government Employees' Group Insurance Scheme, 1987-Table of Benefits under Savings Fund for the year of cassation of membership 2017-18	123
26	No.1999-F(J), dt 05.06.18	Extension of Online GPF Module to Group 'D' work charged Employees of the State	126
27	No. 2229-F(J), dt 20.06.18	Completion of recovery of temporary advances from GP fund before six months prior to retirement of Superannuation.	127

Volume - V

B) PENSION MATTERS

Sl. No	G.O. No. & Date  [Click to open the Report]	Subject	Page No.
1	No. 5307-F(Y), dt. 03.07.13	Amendment of Rule 4.192(7) of WBTR, 2005	131
2	4677-F(J), dt. 25.08.15	DCRB rule of WB non-govt Edu Institution and local authorities.	132
3	3704-F(Y), dt. 14.07.16	Monitoring and supervision of e-Pension project by E-Governance Group, Finance Department.	140
4	4496-F(P), dt. 26.08.16	Clarification on I.R. for re-employment/contractually pensioners.	141
5	5332-F(Y), dt. 05.10.16	Implementation of the New Pension Scheme for the Central Govt. employees(other than AIS Officers) and State Govt. employees of other States.	142
6	481-F(Pen), dt. 29.11.16	Condition for counting of past services rendered in CPF organization.	149
7	6431-F(Y), dt. 15.12.16	Discontinuation of pension from the counter of AG, WB.	151
8	2460-F(Y), dt. 21.04.17	Revised procedure for issuance of PPO from DPPG.	153

SERVICE RULES

Government of West Bengal
Finance Department
Audit Branch

No. 3494-F(P2)

Date: 03.07.2014

MEMORANDUM

Consolidated monthly remuneration of contractually engaged Sub-Assistant Engineers under different Departments of this Government for implementation of various projects was earlier fixed at Rs. 15,000/-.

Several Departments of this Government have subsequently represented time and again that Sub-Assistant Engineers are not available for contractual engagement due to such low remuneration.

The matter was under active consideration of the Government and on due consideration of the same the undersigned is directed to say that the Governor has been pleased to order that contractually engaged Sub-Assistant Engineers who are remaining attached to various establishments of this Government for implementation of various projects or will be engaged as such in future will henceforth be entitled to a consolidated monthly remuneration of Rs.25,000/- without any other allowances or benefits.

This will be effective from 1st July, 2014.

Sd/-
A. K. Das
O.S.D. & E.O. Joint Secretary
to the Govt. of West Bengal

Government of West Bengal
Finance Department
Audit Branch
Nabanna, Howrah-711 102.

No.4601-F(P)

Date-3.9.14.

MEMORANDUM

Consequent upon fixation of monthly contractual remuneration for the Sub-Assistant Engineers engaged under different Departments for implementation of various projects of the Government in terms of Memo.No.3494-F(P2) dated 03.07.2014 revision of such remuneration of contractually engaged Assistant Engineers attached to various establishments of this Government has become necessary to remove disparity with that of Sub-Assistant Engineers.

After careful consideration of the matter the undersigned is directed to say that the Governor has been pleased to order that the contractually engaged Assistant Engineers who are remaining attached to various establishments of this Government for implementation of various projects or will be engaged as such in future will henceforth be entitled to a consolidated monthly remuneration of Rs. 28,000/-(Rupees twenty eight thousand) only per month without any other allowances or benefits.

This order shall not be applicable for contractual engagement of retired Engineers as the same is guided by other provisions.

It is also clarified that the earlier Memo.No.3494-F(P2) dated 03.07.2014 shall not be applicable for the retired Engineers engaged as SAEs whether already engaged or will be engaged in Government establishments.

This will be effective from 1st day of September, 2014.

Sd/-

A. K. Das

OSD & Ex-Officio Joint Secretary
to the Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 8070-F(P)

Howrah, the 27th November, 2015

RESOLUTION

Considering the changes that have taken place in the structure of emoluments of State Government employees, employees of local bodies, public undertakings, teaching and non-teaching employees of Government aided and sponsored educational institutions, employees of Panchayats etc. in several respects since the 5th Pay Commission submitted its report, the Governor has been pleased to appoint the 6th Pay Commission comprising the following:-

- | | |
|---|------------------|
| 01. Prof. Abhirup Sarkar, Professor,
Indian Statistical Institute, | Chairman |
| 02. Shri Amal Roychowdhury, IAS, Secretary,
Labour Department, | Member |
| 03. Shri Dilip Bandyopadhyay, IPS, | Member |
| 04. Shri Subir Chatterjee, WBCS (Exe.) (Retd.), | Member |
| 05. Shri Dhiman Mukherjee, Retd. Engineer-in-Chief,
Irrigation & Waterways Department, | Member |
| 06. Shri Sukanta Banerjee, WBSS (Retd.), | Member |
| 07. Shri Mrigen Maity, MLA, Employee's representative, | Member |
| 08. Shri Durga Kinkar Mahapatra, WBCS (Exe.),
Special Secretary, Finance Department. | Member-Secretary |

The terms of reference of the Pay Commission will be notified separately.

ORDER

Ordered that the resolution be communicated to all Administrative Departments and all offices sub-ordinate to them.

Ordered also that the resolution be published in the Kolkata Gazette.

By order of the Governor
Sd/-
H. K. Dwivedi
Principal Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
Finance Department
Audit Branch

No. 8071-F(P)

Howrah, the 27th November, 2015

RESOLUTION

The State Government has constituted 6th Pay Commission for State Government employees and certain other categories of employees by Resolution No. 8070-F(P) dated 27.11.2015. The Governor is now pleased to decide that the terms of reference of the Pay Commission will be as follows:

- (1) To examine the present structure of pay and conditions of service of the (a) employees under the rule making control of the Government of West Bengal except the members of the All India Services, the West Bengal Judicial Service and members of services to whom the UGC scales of pay and AICTE scales of pay are applicable and (b) the employees of Statutory Bodies, Boards, Corporations etc. as mentioned in the Annexure and also in case of those organizations which may be notified later on after taking into account the total package of benefits now available to the employees and suggest changes which may be desirable and feasible, keeping in view, *inter-alia* the needs for social accountability and efficiency of the administration and also the decisions of the Government of India on the recommendations of the 7th Central Pay Commission.
- (2) To examine the existing promotion policies and related issues and suggest suitable changes, which may be desirable and feasible, after taking into account the norms of promotions, efficiencies/productivity, wherever relevant and also having special regard to the priority for improving people-orientation, social accountability and efficiency of the administration.
- (3) To examine the special allowance and other allowances, concessions including Travelling Allowance and other benefits which are available to the employees in addition to the pay and suggest changes which may be desirable and feasible.
- (4) To examine the issues relating to retirement benefits, and
- (5) To make recommendations on each of the above having regard, *inter-alia* to -
 - i) the prevailing pay structure under the Central Government, Public Sector Undertakings, other State Governments etc.,
 - ii) the economic condition of the country, financial responsibility of the Govt. of India and the pattern of allocation of revenues to the State, and

iii) the resources of the State Government and the demands thereon on account of the commitment of the State Government to the developmental activities.

2. The Commission will devise its own procedures and may appoint such advisory institutional consultants and experts as it may considered necessary for any particular purpose in consultation with the State Government. The Commission may call for such information and take such evidence as may be considered necessary.

The different departments of the State Government and offices sub-ordinate to them will furnish such information, documents and other assistance as may be required by the Commission. The Government of West Bengal trust that the service associations and the unions of the State Government employees and others concerned will extend to the Commission their fullest co-operation and assistance.

3. The Commission will make an estimate of the cost involved in implementing their recommendations and suggest measures for avoidance of wasteful expenditure and other measures for economy. The Commission will also specially suggest measures for promoting efficiency.

4. The Commission will submit their recommendations as expeditiously as practicable but preferably within a period of six months from the date of order notifying the constitution of the Commission.

5. The Commission may submit interim recommendations if found necessary or if so desired by the Government.

ORDER

Ordered that the resolution be communicated to all Administrative Departments and all offices sub-ordinate to them. The Administrative Departments will inform within fifteen days from the date of publication of this Resolution, if there is any addition or deletion of any Statutory Body, Board, Corporation etc. mentioned in the Annexure.

Ordered also that the resolution be published in the Kolkata Gazette.

By order of the Governor

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
Finance Department
Audit Branch

No. 1107-F(P)

Howrah, the 25th February, 2016

MEMORANDUM

In this Department No. 9008-F(P) dated 16.09.2011 it was decided to allow appropriate emoluments, security of tenure and certain terminal benefits to the casual/daily rated/contractual workers subject to fulfilment of conditions therein.

2. The matter regarding improvement of monthly remuneration, annual increase, medical facility, leave and others benefits as well as review of the conditions of engagement were under active consideration of the Government for some time past.

3. Now, after careful consideration of the matter, the Governor has been pleased to decide to revise the benefits as follows:

- (i) All contractual / casual / daily rated workers shall continue to be in engagement up to the age of 60 years. Engagement of contractual / casual / daily rated worker shall not be terminated except as prescribed in the above referred Memo.
- (ii) Consolidated monthly remuneration of contractual / casual / daily rated workers will be as follows:

Group D		
Period of engagement	Present	Proposed
Less than 5 years	Rs. 7,000/-	Rs. 10,000/-
5- 10 years	Rs. 7,000/-	Rs. 12,000/-
10- 15 years	Rs. 8,500/-	Rs. 14,500/-
15 - 20 years	Rs. 8,500/-	Rs. 17,000/-
More than 20 years	Rs. 8,500/-	Rs. 20,000/-

Group C		
Period of engagement	Present	Proposed
Less than 5 years	Rs. 8,500/-	Rs. 11,500/-
5 - 10 years	Rs. 8,500/-	Rs. 13,500/-
10 - 15 years	Rs. 11,000/-	Rs. 16,000/-
15-20 years	Rs. 11,000/-	Rs. 19,000/-
More than 20 years	Rs. 11,000/-	Rs. 22,500/-

- (iii) Enhancement of remuneration : 3% in every year.
- (iv) Terminal benefit on attaining the age of 60 years : Rs. 2.00 lakh.
- (v) Medical benefit : All contractual/casual workers and their families will be covered under a health insurance, coverage upto Rs. 1.5 lakh for secondary and tertiary illnesses and Rs.5 lakh for critical illnesses.
- (vi) Leave benefits : In addition to existing 30 off days, 10 days leave will be allowed on medical ground in a year. Maternity Leave will be as in the earlier order.

4. The Governor has been further pleased to decide that a High Powered Committee will be formed to review the conditions of their engagement and for suggestions as to further improvement in the financial and other conditions of engagement due to future developments.

5. This will take effect from 1st March. 2016.

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 2762-F(P)

Howrah, the 25th May, 2016

RESOLUTION

The Governor is pleased to extend the term of office of the Chairman and other Members of the Sixth Pay Commission, West Bengal constituted vide Finance Department Resolution No. 8070-F(P) dt. 27.11.2015 with subsequent amendments vide Resolution Nos. 1055-F(P) dt. 24.02.2016, 1205-F(P) dt. 01.03.2016 and 1742-F(P) dt. 29.03.2016 for a further period of six months w.e.f. 27.05.2016.

By order of the Governor,
Sd/-
H. K. Dwivedi
Principal Secretary to the
Government of West Bengal
Finance Department

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH

No. 3059-F(P)

Howrah, the 8th June, 2016

MEMORANDUM

Sub : Fixation of re-employment and contractual remuneration for re-employed and contractually engaged State Government Pensioners/Family Pensioners in view of grant of Interim Relief.

Interim Relief @ 8% of the Basic Pension w.e.f. 01.07.2016 to the Pensioners/Family Pensioners including those re-employed/contractually engaged Pensioners and excluding the employed Family Pensioners/Pensioners has been allowed vide Finance Department No. 224-F(Pen) dt. 03.06.2016.

In view of the above, it has become necessary to prescribe the procedure for fixation of re-employment remuneration and to review contractual remuneration to the re-employed and contractually engaged Pensioners/Family Pensioners respectively w.e.f. 01.07.2016 in terms of rule 55 (B) of WBSR, Part-I and existing Government orders.

Now, after careful consideration of the matter, the Governor has been pleased to decide to prescribe and review the procedure in the following manner.

1. Re-employment

- (a) For those who are already in re-employment after retirement.

The amount of Interim Relief (IR) @ 8% as allowed on Basic Pension is to be deducted from the re-employment remuneration.

- (b) For those who will be re-employed after 30.06.2016.

Basic Pay (Pay in the Pay Band plus Grade Pay) plus Dearness Allowance as admissible from time to time plus House Rent Allowance, if any admissible before the date of superannuation minus Basic Pension before commutation plus relief on Basic Pension plus Interim Relief.

2. Contractual

Those who are already in contractual engagement.

Amount of re-employment remuneration is to be calculated notionally first in the following manner.

Basic Pay (Pay in the Pay Band plus Grade Pay) plus Dearness Allowance as admissible from time to time plus House Rent Allowance, if any admissible before the date of superannuation minus Basic Pension before commutation plus relief on

Basic Pension. Such calculation will be as on the date of initial engagement. After calculation amount of Interim Relief is to be deducted from the same.

If the contractual remuneration is in excess of the above calculated amount after deduction of Interim Relief, the excess amount is to be deducted and the contractual remuneration is to be refixed accordingly.

In case the contractual remuneration already fixed is less than the above calculated amount, no deduction is required.

As contractual engagement is made after approval of the Finance Department, fixation of contractual remuneration in future cases will be decided keeping the above in view.

All the Administrative Departments will re-fix/fix the re-employment remuneration and review the contractual remuneration in the above manner. The above is equally applicable for re-employment and contractual engagement in local bodies, statutory bodies, corporations, educational institutions, undertakings etc. The Administrative Departments will issue necessary direction accordingly.

Sd/-

A. K. Das

OSD & E.O. Joint Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH
NABANNA, 325 SARAT CHATTERJEE ROAD,
HOWRAH-711102

No. 3858-F(P)

Dated: Howrah the 22nd July, 2016

MEMORANDUM

Certain questions have been raised in the matter of admissibility and calculation of Interim Relief granted to the State Government Employees and others with effect from 1st July, 2016 in terms of Memo No. 2926-F (P) dated 02-06-2016.

After careful consideration of the matter and taking into account the questions as now surfaced the undersigned is directed by order of the Governor to clarify as follows :-

- (i) In respect of employees who were promoted on functional or non-functional basis on any date between 02-01-2016 and 01-07-2016 and got their pay fixed with effect from 01-07-2016 after drawal of normal increment, the Band Pay for the purpose of calculating Interim Relief is restricted to the Band Pay to be arrived at after normal increment. In the lower post on 01-07-2016 instead of the Band Pay actually arrived at after fixation of pay on promotion or advancement. Such restriction does not, however, exist in respect of such employees who got their pay fixed straightway on the date of promotion or advancement prior to 01-07-2016 as they have no scope to get increment on 01-07-2016.
- (ii) In respect of the employees who were promoted on functional basis on or got advancement on non-functional basis on after 01-07-2016, the Band pay to be arrived at after fixation of pay shall not be arrived taken into account for the purpose of calculating Interim Relief.
- (iii) An employee who was awarded promotion or MCAS benefit with effect from a date prior to 01-07-2016 but due to pay fixation order being issued at a later date after 01-07-2016 the employee had to draw the old pay (as was before promotion or advancement) on 01-07-2016, will be allowed revised Interim Relief with effect from 01-07-2016 as arrear provided the pay fixation was done straightway with effect from the date of entitlement prior to 01-07-2016.
- (iv) An employee, whose normal increment(s) are being held up due to not being confirmed in service for not passing departmental examination in the event of his restoration of increments at a subsequent stage after 01-07-2016 on being declared confirmed will be entitled to Interim Relief at enhanced rate with effect from the date of confirmation.

- (v) An employee who joins service for the first time on or after the 1st July, 2016 will be entitled to Interim Relief @ 10% of Band Pay with effect from the date of joining the service.
- (vi) A Group-C employee who does not get Dearness Allowance and House Rent Allowance as per 'West Bengal Services(Appointment, Probation and Absorption of Group 'C' Employees) Rules, 2013' will also be entitled to Interim Relief @10% of Band Pay as arrived at on 01-07-2016 after allowing increment.
- (vii) The employees under suspension as on 01-07-2016 or drawing pay in the unrevised scales of pay under the WBS (ROPA) Rules'98 or any earlier ROPA Rules will not be entitled to Interim Relief.

Sd/-
D. K. Mahapatra
Special Secretary
Finance Department

Government of West Bengal
Personnel & Administrative Reforms Department
IAS Cell, Nabanna, (7th Floor), Howrah

No. 1479-PAR(IAS)/Comnr-26/2016

Dated, Howrah, the 14th September, 2016

NOTIFICATION

The Governor is pleased to order that the Indian Administrative Service (Pay) Rules, 2016 notified vide No. G.S.R 870(E) dated 8th September, 2016 of Department of Personnel & Training, Government of India, shall be implemented in respect of IAS officers of West Bengal cadre with an immediate effect. Finance Department, Government of West Bengal, has issued their concurrence vide U.O. No.2021 dated 14.09.2016.

By order of the Governor
Sd/-
(Manoj Kumar Agarwal)
Principal Secretary

FORM OF OPTION [see rule 6 on overleaf]

*1. I, hereby elect the revised pay structure with effect from 1st January, 2016.

*2. I..... hereby elect to continue on Pay Band and Grade pay on my substantive /officiating post mentioned below until,

* the date of my next increment /the date of my subsequent increment raising my pay to promotion/upgradation to the post of.....

Band Pay in Pay Band and Grade Pay.....(As on 01.01.2016)

[A copy of pay-slip for January 2016 is enclosed.]

Signature.....

Name.....

Designation.....

Office in which employed.....

To be scored out, if not applicable.

UNDERTAKING

I hereby undertake that in the event of my pay having been fixed in a manner contrary to the provisions contained in these Rules, as may be detected subsequently, any excess payment so made shall be refunded by me to the Government either by adjustment against future payments due to me or otherwise.

Signature.....

Name.....

Designation.....

Date:

Place:

Rule 6 of the Indian Administrative Service (Pay) Rules, 2016 vide Notification bearing No. G.S.R. 870(E) dated. 8th September,2016.

6. Exercise of Option:-

(1) The option shall be exercised in writing in the form (Form of Option) appended to these rules so as to reach the authority mentioned in sub-rule (2) within three months of the date of notification of these rules or where any revision in the existing pay structure is made by any order subsequent to the date of notification of these rules, within three months of the date of such order:

Provided that-

- (i) in the case of a Member of Service who is, on the date of such notification, or as the case may be, date of such order, out of India on leave or deputation or foreign service or active service, the said option shall be exercised in writing so as to reach the said authority within three months of the date of his taking charge of his post in India; and
- (ii) where a Member of Service is under suspension on the 1st day of January, 2016, the option may be exercised within three months of the date of his return to his duty if that date is later than the date prescribed in this sub-rule.

Provided that any member of Service may opt to continue to draw pay in the existing pay structure until the date on which he earns his next or any subsequent increment in the existing pay structure or until he vacates his post or ceases to draw pay in that pay structure:

Provided further that in cases where a member of the Service has been placed in a higher pay scale between the 1st January, 2016 and the date of notification of these rules on account of promotion or upgradation, the member of Service may opt to switch over to the revised pay structure from the date of such promotion or upgradation as the case may be.

(2) The option shall be intimated by the Member of Service to the Controlling authority along with an undertaking in the form appended to these rules.

(3) If the intimation regarding option is not received by the authority within the time specified in sub-rule (1) , the member of service shall be deemed to have elected to be governed by the revised pay structure with effect from the 1st day of January, 2016 .

(4) The option once exercised shall be final.

Note 1: The members of service whose services were terminated on or after 1st January, 2016 and who could not exercise the option within the prescribed time limit,

on account of discharge on the expiry of the sanctioned posts, resignation dismissal or discharge on disciplinary grounds, shall be entitled to exercise option under sub-rule (1).

Note 2: The members of service who have died on or after the 1st day of January, 2016 and could not exercise the option within prescribed time limit are deemed to have opted for the revised pay structure on and from the 1st day of January, 2016 or such later date as is most beneficial to their dependents if the revised pay structure is more favourable and in such cases, necessary action for payment of arrears shall be taken by the Head of Office.

Note 3: The member of service who were on earned leave or any other leave on 1st day of January, 2016 which entitled them to leave salary shall be entitled to exercise option under sub-rule (1).

**Government of West Bengal
Finance Department
Audit Branch
Nabanna, Howrah - 711 102**

No. 5630-F(P)

Date - 28.10.2016

Sub. Clarification regarding implementation of CAS/MCAS in respect of employees enjoying higher Pay Scale under Court Orders.

In Para 2(viii) of Finance Department Memo No. 6075-F dated 21.06.1990, it was provided that “Where a Government employee is borne on a scale higher than the basic scale of the post as personal to him, the scale personal to him will be treated as the basic scale for his advancement under the Career Advancement Scheme”. Now a question has arisen whether the petitioners of different court cases who are enjoying higher pay scales in terms of court orders are eligible to get their advancement under the scheme treating the court-awarded scale as the basic scale of the post and if not, then how the Career Advancement Scheme will be implemented in their cases.

2. In this connection, attention may be drawn to the provisions of WBS (ROPA) Rules, 1981 wherein more than one pay scales were prescribed for a number of the same post e.g. Cash Sarkar/Bank Sarkar, Asstt. Pump Operator, Draftsman/Surveyor, Librarian and many more based on the educational qualification or for other reason(s). Moreover, a temporary Government employee on appointment to a higher post may be allowed different pay scale than that attached to the post on the basis of specific recommendation of the Public

Service Commission, West Bengal under the provision of WBSR Pt.I. Consequently, some employees have joined the service with higher pay scales as compared to others in terms of the then provisions of rules/orders. Keeping such cases in view, Para 2(viii) of the Finance Department Memo. No. 6075-F dated 21.06.1990 was provided so that they can get the CAS benefits on the basis of their first appointed scale. But the cases of the court petitioners are altogether different. They got the higher scale at some later stage of their service under court orders. Such court-awarded scales are neither the first-appointed scale nor the revised scale of the post. As such, they are not covered by Para 2 (viii) of the Finance Department Memo No. 6075-F dated 21.06.1990. Such type of cases are comparable with that of a school teacher who got the benefits of higher scale while in service as dealt with in Para 2(xii) and Para 2(xiii) of the Memo *ibid*.

3. The Governor is therefore pleased to order that Career Advancement Scheme in respect of court case-petitioners should be implemented in the same manner as provided in Para 2(xii) and Para 2(xiii) of Finance Department Memo. No. 6075-F dated 21.09.1990. Accordingly, a petitioner who has got the benefit of movement to higher scale on the basis of court orders will not get any further benefit on completion of 10/8 years of service. He/ She will however be considered eligible to get 20 years' benefit under CAS 90 or 16 years' and 25 years' benefits under MCAS'2001 as the case may be with reference to the basic scale of the post as per usual norms.

4. The pay of such existing employee, fixed otherwise may be refixed in terms of this order and overpayment of pay and allowances made in this regard may be recovered immediately. However, the cases in which the employees concerned have already retired and their pension cases have already been settled by the orders of the Hon'ble Court or otherwise, need not to be reopened.

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

**GOVERNMENT OF WEST BENGAL
FINANCE (AUDIT) DEPARTMENT
NABANNA, MANDIRTALA. HOWRAH-711 102**

No. 6095-F(P).

Dated, Howrah the 25th November, 2016.

In terms of Finance Department's Memo. NO.3951-F, dated 27.05.2009, re-employment remuneration is fixed on the basis of last basic pay which does not include NPA/NPP as being drawn by Medical Officers of various cadre under this Government before their retirement. Since NPA is a part of pay for the Medical Officers, a question has arisen for computing such remuneration of re-employed Medical Officers not engaged in Private Practice with the inclusion of NPA.

2. After careful consideration of the matter, the Governor is pleased to order that the remuneration on re-employment of such Medical Officers shall be fixed after taking into account the NPA/NPP as last drawn alongwith other admissible components of pay. Accordingly their re-employment pay shall mean the amount as follows :-

Revised Basic Pay (Pay in the Pay Band plus Grade Pay) plus NPA/NPP, if any, plus Dearness Allowance as admissible from time to time plus House Rent Allowance, if any, minus revised Basic Pension before Commutation plus Relief on Basic Pension as admissible from time to time.

3. Government Order No.3951-F, dated 27.05.2009 stands modified to the extent as abovementioned. Other terms and conditions shall remain unchanged.

This will take effect from 01.07.2016.

Sd/-
D. K. Mahapatra
Special Secretary to the
Government of West Bengal.

**GOVERNMENT OF WEST BENGAL
FINANCE (AUDIT) DEPARTMENT
NABANNA, MANDIRTALA, HOWRAH-711 102**

No. 1338-F(P2).

Dated, Howrah the 6th March, 2017.

MEMORANDUM

Under this Department's Memo. No.9243-F(P), dated 14.11.2012 read with No.9574-F(P), dated 27.11.2012 and No.7632-F(P), dated 30.10.2015, 3,100 (three thousand one hundred) contractual employees were engaged against sanctioned Group-'D' vacancies which were lying vacant for a long time. The engagement period of these contractual employees has been extended from time to time by this Department. The last such extension has been done up to the month of November, 2018 vide Memo. No.8006-F(P), dated 24.11.2015.

The terms and conditions of engagement and other benefits of all other contractual / casual workers in the state is governed by Finance Department's Memo. No.9008-F(P), dated 16.09.2011 which was last revised vide Memo. No.1107-F(P), dated 25.02.2016. Now, a clarification has been sought for on the entitlement of the remuneration and other service benefits as envisaged in the same Memo, dated 25.02.2016 in respect of 3,100 contractual Group-'D' employees.

After careful consideration, in order to bring the terms and conditions of engagement and other service benefits of 3,100 contractual workers engaged vide Memo. No.9243-F(P), dated 14.11.2012, No.9574-F(P), dated 27.11.2012 and No.7632-F(P), dated 30.10.2015 at par with all other contractual workers it has been decided that those 3,100 contractual workers shall continue to be in engagement up to the age of 60 years and shall be entitled to service benefits, leave and remuneration as envisaged under Memo. No.1107-F(P), dated 25.02.2016.

The annual increment @ 3% may be allowed to them on 1st July every year subject to satisfactory service rendered by individual employee.

Sd/-

H. K. Dwivedi.

Principal Secretary to the
Government of West Bengal.

Government of West Bengal
Irrigation & Waterways Department
Jalasampad Bhavan, 1st Floor, Western Block
Bidhannagar, Salt Lake City, Kolkata 700 091

No. 55-IE

Dated: 17th July, 2017

NOTIFICATION

The Governor is pleased in the interest of Public Services, to allow pre-revised Scale No. 20 corresponding to revised Pay Band Scale of Rs. 37,400 - Rs. 60,000 with Grade Pay of Rs. 8,900 in PB 5 to 18 (eighteen) numbers of Superintending Engineers (Civil) and 1 (one) number of Superintending Engineer (Mechanical & Electrical) in the Irrigation & Waterways Department holding pre-revised Scale No. 19 corresponding to revised Pay Band Scale of Rs. 37,400 - Rs. 60,000 with Grade Pay of Rs. 8,700 in PB 5 with immediate effect on the following terms & conditions:

- i. Such movement will be purely on non-functional basis.
- ii. They will be designated as Superintending Engineer, Selection Grade (SG) in respective cadre.
- iii. Their jobs including authorities will remain the same as other Superintending Engineers.
- iv. Such placement will be allowed to the Superintending Engineer after completion of total 27 (twenty seven) years of satisfactory service starting from Assistant Engineer, provided, they have not become eligible for promotion to the post of Chief Engineer by the time when their term for getting such benefit will come.
- v. While allowing such scale norms of promotion will be followed but fixation of pay will be according to Rule 42 (II) of W.B.S.R (Part-I).
- vi. When their term for promotion to the post of Chief Engineer will come, they will be promoted as such in the same pre-revised Scale No. 20 corresponding to revised Pay Band Scale of Rs. 37,400 - Rs. 60,000 with Grade Pay of Rs. 8,900 in PB 5 pay band on functional basis.

This issues with the concurrence of the Finance Department vide their Group U.O No.P1/2017-18/0016, dated, 11.04.2017 and with the approval of the State Cabinet on the 28th of June, 2017, as contained in Para-5 read with Para-4 of the Cabinet Memo, communicated vide U.O No. CAB(D)-412 dated 30.6.2017.

This order takes immediate effect.

By order of the Governor

Sd/-

(Naveen Prakash)

Principal Secretary

Government of West Bengal
Water Resources Investigation & Development Department
B & P Cell
Khadya Bhawan, Block-A (Top Floor)
11/A, Mirza Galib Street, Kolkata-700087.

Memo No. 2636/WI/P/ADM1-10/2015

Dated, Kolkata, the 16th November, 2017.

ORDER

In partial modification of G.O. No. 1754/WI/P/ADMI-10/2015 dt. 19.07.2017. (copy enclosed) the Governor is pleased to replace the clause 3(C) by “retired W.B.C.S.(Exe.) Officer as Administrative Officer on last pay minus pension basis.”

2. All other recruitment criteria will remain the same.

3. The order issues with the concurrence of the Finance Department, vide their U.O. No. Group P2/2017-18/0733 dt. 10.11.2017.

By order of the Governor

Sd/-

Joint Secretary
to Government of West Bengal

**GOVERNMENT OF WEST BENGAL
FINANCE (AUDIT) DEPARTMENT
325, SARAT CHATTERJEE ROAD, NABANNA,
HOWRAH-711102**

No. 7245-F[P]/FA/O/2M/214/17[NB]

Howrah, the 24th Nov., 2017

MEMORANDUM

The casual/daily rated/contractual workers who are engaged in terms of Finance Department Memorandum No.9008-F[P], dated 16.09.2011, are entitled to an amount of Rs.2 lakhs as one time benefit on account of cessation of engagement on attaining the age of 60 years as per Finance Department Memorandum No.1007-F[P], dated 25/02/2016.

Payment of such benefit to the family of such casual/daily rated contractual worker who dies before attaining the age of 60 years had been under active consideration of the Government for some time past.

After careful consideration of the matter, the undersigned is directed by order of the Governor to say that the Governor has been pleased to order that in the event of death of casual/daily rated/contractual workers who were engaged following due process delineated under No.9008-F[P], dated 16.09.2011, before attaining the age of 60 years, the legal heirs of such casual/daily rated/contractual workers shall be paid an amount of Rs.2 lakhs as one time death benefit. The appointing authority concerned will allow the benefit from their end.

The order will be deemed to have taken effect from 01.03.2016.

Sd/-

H. K. Dwivedi
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance (Audit) Department
‘NABANNA’
Mandirtala,
325, Sarat Chandra Chatterjee Road, Howrah-711102.

No.7284-F(P2)/FA/0/2M-1

Dated, Howrah, the 27th November, 2017

MEMORANDUM

In terms of Finance Department Memo No.3727-F dated 20.05.2009 part-time Sweepers (nomenclature subsequently changed as Karmabandhu) were allowed to draw fixed remuneration not exceeding Rs.2,000/- per month. The matter of enhancement of their remuneration had been under active consideration of the Government for some time past.

Now, the Governor has been pleased to decide that remuneration of part time Karmabandhus, paid out of contingency would be enhanced to Rs.3,000/- per month.

No other allowance would be admissible to them.

This order shall take effect from 01.01.2018.

Sd/-

H. K. Dwivedi
Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 2790-F(P)

Dated: 28.05.2014

Memo

In terms of Finance Department's memo. no.626-F(P) dt. 05.02.2014 the staff pattern of all the Pay & Accounts Offices under the administrative control of Finance Department has been restructured.

Now, it has felt necessary to modify some provisions in the said order. Accordingly, the Governor has been pleased to modify para 3(a) and (b) of the said order as follows:-

(3) In view of restructuring and declaration of dying cadre/post, the following vacant posts are hereby abolished and created afresh as mentioned in (a) and (b) respectively.

a) Abolition:

Junior Accountant	- 34 posts
Lower Division Clerk	- 102 posts
Telephone Operator	- 3 posts
PPT and Typist	- 5 posts
Head Cashier/Cashier	- 1 post
Peon/Orderly Peon/Group-D	- 39 posts
Farash	- 3 posts
Night Guard	- 3 posts
Sweeper	- 1 post
Durwan	- 1 post

b) Creation:

Upper Division Assistant	- 34 posts (in the common cadre)
Lower Division Assistant	- 102 posts (in the common cadre)
Record Supplier	- 2 posts
Peon/Orderly Peon/Group-D	- 39 posts
Night Guard	- 3 posts
Sweeper	- 1 post

The Governor is further pleased to direct that basic grade post/ posts of any such categories as referred to at para 2 of the Memo, above as and when fall vacant by way of promotion or retirement or otherwise shall stand abolished with immediate effect. After the basic grade posts are exhausted, similar action will stand in respect of the next promotional post and subsequent promotional posts of all such categories.

Sd/-

A. K. Das

OSD & E.O. Joint Secretary
to the Govt. of West Bengal

Government of West Bengal
Finance Department
Audit Branch

NOTIFICATION

No. 4902-F(P), dated 25th June, 2015 - In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make, with immediate effect, the following amendments in the West Bengal Services (Recruitment to Clerical Cadre) Rules, 2010, issued with this department notification No.7165-F(P), dated the 1st day of July, 2010 and published in the *Kolkata Gazette, Extraordinary*, PART I, dated the 13th August, 2010, as subsequently amended by notification Nos. 9145-F(P), dated the 9th November, 2012 and 694-F(P), dated the 7th February, 2014 (hereinafter referred to as the said rules) :-

Amendments

In the said rules, -

(1) in rule 6, for clause (ii), *substitute* the following clause:-

“(ii) acquisition of elementary knowledge in computer operation with the ability of typing on computer at the speed of not less than 20 (twenty) words per minute in English or not less than 10 (ten) words per minute in Bengali. Candidates shall be required to indicate their options for the said purpose”;

(2) in rule 9A, in sub-rule (1), for the words and figures “computer typing at the speed of not less than 35 words per minute in English and not less than 25 words per minute in Bengali”, *substitute* the words, figures, letters and brackets “computer typing at the speed of not less than 20 words per minute in English or not less than 10 words per minute in Bengali according to option as per clause (ii) of rule 6 of these rules,”.

By order of the Governor,

Sd/-

H. K. Dwivedi

Pr. Secy, to the Govt. of West Bengal

GOVERNMENT OF WEST BENGAL
Finance [Audit]Department, 10th floor
“NABANNA”
Mandirtala, Howrah - 711 102

No. : 249-F(Y)

dated, Howrah the 15.01.2016.

MEMORANDUM

SUB.: Engagement of Software Personnel in the e-Governance Project on temporary basis.

In continuation of this Department Memorandum No. 5859-F[Y], dated 22.7.13 read with Memorandum No.1084-F[Y], dated 25.2.14 , The Governor is pleased to include the following category of Software Personnel in the list given at Para 14 of the Memorandum IMo.5859-F[Y] dated 22.7.13 for direct engagement by Departments / Directorates / Offices of the State Government in e-Governance Projects on temporary basis. :-

Designation	Minimum Qualification and Experience	Consolidated Professional Fee per month	
		Fresher having required experience	Rs.28,000/-
Security and Network Administrator	1st class MCA or 1st class M. Sc. in IT/ Computer Science or		
	1st class B.E. in IT/ Computer Science or, 1st class B.Tech. in IT/ Computer Science with 5 years experience as Security and Network Administrator in Government Project	Enhancement of Rs.900/- in Professional Fee per year during first 5 years in the project, subject to the condition mentioned at para 11 of the Memorandum No.5859-F(Y) dated 22.7.13. Maximum limit of Professional Fee for this purpose will be 40,000/- per month.	

This Order issues with the concurrence of Group P₂ of this Department vide U.O. no. Group P₂/2015 -2016/0525 dated 21.12.2015 respectively.

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

NOTIFICATION

No. 265-F(P), the 18th January , 2016. - In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor has been pleased hereby to make, with effect from the 1st day of March, 2013, the following amendments in the West Bengal Services (Appointment, Probation and Absorption of Group C Employees) Rules, 2013, issued under this department notification No.1832-F(P), dated the 1st day of March, 2013 (hereinafter referred to as the said rules) :-

Amendments

In the said rules, -

- (1) in rule 4, for the word “three”, *substitute* the Word “two”;
- (2) in rule 9, for the word “confirmation”, *substitute* the word “absorption”;
- (3) after rule 10, *insert* the following rule:-

“11. Confirmation. - Notwithstanding anything contained in rule 5 of the West Bengal Services (Appointment, Probation and Confirmation) Rules, 1979, an employee appointed under these rules shall be confirmed on satisfactory completion of one year of service from the date of absorption.”.

By order of the Governor,

Sd/-

H. K. Dwivedi

Principal Secy. to the Govt. of West Bengal.

GOVERNMENT OF WEST BENGAL
Finance [Audit] Department, 10th floor
“NABANNA”
Mandirtala, Howrah - 711 102

No. 1182-F(H).

Dated, Howrah the 29th February, 2016.

NOTIFICATION

In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make, with immediate effect, the following amendment in the rules regulating recruitment to the post of English Stenographer [Basic Grade] in the Secretariat Departments, Directorates and other Sub-ordinate offices under the Government of West Bengal, published with this Department Notification No. 9650-F, dated 22.08.1989, as subsequently amended [hereinafter referred to as the said rules]:-

AMENDMENTS

In the said rules -

A. for rule 3, substitute the following rule :-

“3. Manner of recruitment - Appointments to the posts of English Stenographer [Basic Grade] in Schedule ‘A’ and Schedule ‘B’ shall be made on the results of an open competitive examination to be held by the West Bengal Staff Selection Commission” ;

B. in rule 4, for clause [ii], substitute the following clause :-

“[ii] for Schedule ‘B’ Posts - Deputy Secretary, Finance Department, Government of West Bengal”;

C. for rule 5, substitute the following rule :-

“5. Qualifications : Every candidate for direct recruitment shall have-

(a) passed Madhyamik Examination of the West Bengal Board of secondary Education or its equivalent; and (b) knowledge in Computer Literacy”;

D. for rule 6, substitute the following rule.

“6. Age:

Every candidate for direct recruitment shall attain the minimum age of- 18[eighteen] years and shall not exceed the maximum age of 32 [thirty two] 1st day of January of the year of advertisement. Relaxation of upper age-limit may be granted as per extant rules of the Government of West Bengal in respect of the candidate belonging to the Schedule Casts, the Schedule Tribes, the other Backward Classes [Group A and Group B] or other reserved categories such as Physically Handicapped and Ex-servicemen”;

E. in rule 7, -

[1] in sub-rule (a), for the words “the Public Service Commission West Bengal occurring in two places, substitute the words, the West Bengal Staff Selection Commission”,

[2] in sub-rule (c),-

[i] for clause [III], substitute the clause :-

[iii] Paper-III: Computer Typing.....100 marks;

[ii] in the proviso, for the words “the Public Service Commission, West Bengal”, substitute the words “the West Bengal Staff Selection Commission;

[3] after the proviso, add the following Note :-

“NOTE - The Commission may fix qualifying marks in Paper-I, Paper-II, Paper-III in the separate and in the aggregate and may relax such qualifying marks in respect of the candidates belonging to the Scheduled Castes, the Scheduled Tribes or other Backward Classes [Group A Group B] or other reserved categories such as Physically Handicapped and Ex servicemen in West Bengal” .;

[4] in sub rule (d) -

[i] for clause [ii] substitute the following clause :-

“[ii] Paper-II : Dictation and Transcription - this paper shall consist of dictation lasting for 10 minutes followed by transcription of Shorthand notes in computer in one hour time . The dictation shall be given through-out at a uniform speed of 80 words per minute. The number of errors admissible shall be fixed by the West Bengal Staff Selection Commission” .;

[ii] for clause [iii] substitute the following clause :-

“[iii] Paper-III: Computer Typing- The candidates are required to type from a manuscript accurately on the Computer at the rate of not less than 35 words per minute. The time limit for this paper shall be 10 minutes.”;

F. In rule 9, for the words “the Public Service Commission, West Bengal” , substitute the words “ the West Bengal Staff Selection Commission”;

G. in rule 10, for the words “the Public Service Commission, West Bengal” , occurring in two places, substitute the words “the West Bengal Staff Selection Commission”;

This Order issues with the approval of the cabinet vide U.O. No. D/2592 dated 24.02.2016.

By Order of the Governor

Sd/-

H. K. Dwivedi

Principal Secretary Finance Department

Government of West Bengal
Labour Department, Employment Cell,
New Secretariat Buildings (12th floor) 1, K.S. Roy Road, Kolkata-700001

No.26-Emp.

Dated: 01/03/2016

NOTIFICATION

A comprehensive scheme regarding appointment on compassionate ground was notified vide this Deptt. Notification. No. 251-Emp.dated 03.12.13 subsequently amended vide Notification Nos.323-Emp. dated 23.07.2014, 96-Emp. dated 28.04.2015, 165-Emp. dated 04.06.2015 and 278-Emp. dated 23.09.2015. Several Departments under Govt. of West Bengal are reportedly facing difficulties in implementing certain provisions contained in the Notifications as aforesaid. The matter has been under active consideration of the Government for some time past. The Governor is pleased to bring about the following changes in the existing guidelines to dispose of the cases in a just and equitable manner:

Existing Clause/para	Existing Provision	Revised Provision
Para 3 (dd) [new clause] added to the Notification No.251-Emp dated 03.12.13 (that was amended vide notification No. 323-Emp. dated 23.07.14)	(a) An applicant should have been legally divorced prior to death/ incapacitation of the Govt. employee and was fully dependent on him/her. (b) An applicant must have obtained decree of divorce issued by the competent authority of an Hon'ble Court. (c) In case she has been receiving any maintenance cost from her husband, the same will be taken into account to decide her eligibility.	(a) A divorcee daughter, who has become dependent on the family, and the divorce petition was filed before the death/permanent incapacitation of the Govt. employee. (b) She must have obtained decree of divorce issued by the competent authority of an Hon'ble court, either before or after the death of the Government Employee. (c) In case she has been receiving any maintenance cost from her husband, the same will be taken into account to decide her eligibility.
6(b)(i) of Notification No. 251-Emp dated 03.12.13	On premature retirement he/she would not be entitled to the full pensionary benefits to which he/she would have been entitled if he/she had retired at his/her normal age of superannuation.	Deleted
Note (c) under Para 6(c) of Notification No. 251-Emp dated 03.12.13	The dependent member shall invariably attain the minimum age for recruitment within 6 months from he date of death or incapacitation of the concerned employee.	Deleted

7 of Notification No. 251-Emp dated 03.12.13	Each department will set up a data bank in consultation with the NIC and assign identification no. to each case so that the cases are taken up on the basis of date of death or incapacitation.	<p>DATABASE :-</p> <p>The data -base and/or computerised system may be created by the Labour Department and used by all the Departments mandatorily for exempted category appointments.</p>
10 (a) of Notification No. 251-Emp dated 03.12.13	If the family of the deceased or the employee retired on being permanently incapacitated is in need of financial assistance and the same is absolutely necessary to support the family, application for employment is to be submitted within six months from the date of death or retirement on permanent incapacitation. If no application is submitted within the said period it will be presumed that the family does not require any financial assistance. In no case application submitted after expiry of the above period will be entertained.	<p>TIMELINES :-</p> <p>If the family of the deceased or the employee retired on being permanently incapacitated is in need of financial assistance and the same is absolutely necessary to support the family, application for employment is to be submitted within two years from the date of death or retirement on permanent incapacitation. If no application is submitted within the said period it will be presumed that the family does not require any financial assistance.</p>
10(aa) [new clause] added to Notification No. 251-Emp dated 03.12.13		<p>BELATED REQUESTS :-</p> <p>In exceptional cases such as (i) death during action (ii) where none in family is eligible etc., departments can consider requests for compassionate appointment even where the death or retirement on medical grounds of a Govt. servant took place upto five years ago. While considering such belated request the 3 member screening- cum-enquiry committee should, however, keep in view that the concept of impassionate appointment is largely related to the need for immediate assistance to the family of the Govt. Servant in order to relieve it from economic distress. The very fact that the family has been able to manage somehow all these years should normally be taken as adequate proof that the family had some dependable means of subsistence. Therefore, examination of such cases could call for a great deal of circumspection at all levels. The dependent member must invariably attain the minimum age of appointment at the time of consideration.</p>

Notification No. 278- Emp. dated 23.09.15	Plain paper application, submitted within six months, can be accepted as valid application, provided proforma application has been submitted subsequently; but not later than one year from the date of death/incapacitation of the Govt. employee. The administrative Deptt. must be doubly sure that plain paper application was really submitted within the prescribed period of six months.	Deleted
10(bb) [new clause] added to Notification No. 251-Emp dated 03.12.13		The concerned authority in the department/office should meet the members of the family of the deceased Govt. servant immediately after his death to advise and assist them in getting appointment on compassionate ground. The applicant should be called in person at the very first stage and should be advised in person about the requirement and formalities to be completed by him. A record of such meeting should be kept with the office of the controlling authority and appointing authority.
10(dd) [new clause] added to Notification No. 251-Emp dt. 03.12.13		All cases of compassionate appointment should be disposed of by the Admn. Deptt. preferably within six months of the receipt of report of the 3 (three) member Screening-cum-Enquiry Committee.
14(bb) [new clause] added to Notification No. 251-Emp dt. 03.12.13		Any undisposed case where the death/incapacitation has occurred prior to issue of this order, but after the issue of order No. 30-Emp dated 02.04.2008, could be looked into afresh, if it complies with the revised instructions.

A simplified application form/proforma will be introduced soon and will be sent to all the departments in due course.

A Checklist shall be prepared by the Labour Department and would be sent to all departments to examine each case properly and objectively. Each case must be examined apropos this Checklist, Report of the Screening-cum-Enquiry Committee and the Application of the concerned applicant.

This notification shall come into force immediately.

This order is issued with the concurrence of the Finance (Audit) Deptt. vide their U.O. No. 394 Gr. P2 dated 23.02.2016.

By order of the Governor

Sd/-

Secretary to the
Govt. of West Bengal

Government of West Bengal
Finance Department
Audit Branch

NOTIFICATION

No. 1243-F(P), the 2nd March , 2016. - In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make, with immediate effect, the following amendment in the West Bengal Services (Compulsory Requirement of Knowledge in Bengali for Recruitment to any post or Service) Rules, 2002, issued with this Department notification No. 10725-F, dated the 13th November, 2002 (hereinafter referred to as the said rules) :-

Amendment

In the said rules, in rule 2, for the proviso, *substitute* the following proviso:-

“Provided that the said compulsory requirement of knowledge in Bengali including the ability to read, write and speak in Bengali for recruitment to any post or Service under the State Government, shall not be applicable to those candidates whose mother tongue is Nepali.”

By order of the Governor,

Sd/-

H. K. Dwivedi

Principal Secy. to the Govt. Of West Bengal.

Government of West Bengal
Finance Department
Audit Branch

NOTIFICATION

No.3797-F(P), 20.07.2016 - In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor has been pleased hereby to make, with effect from the 9th day of November, 2012, the following amendment in the West Bengal Services(Recruitment to Clerical Cadre) Rules, 2010, issued with this department notification No.7165-F(P) dated the 1st day of July, 2010 and published in the Kolkata Gazette, Extraordinary, PART I, dated the 13th August, 2010, as subsequently amended vide notification Nos. 9145-F(P) dated the 9th November, 2012, 694-F(P) , dated the 7th February, 2014 and 4902-F(P) dated 25th June, 2015 (hereinafter referred to as the said rules) :-

Amendment

In the said rules, to sub-rule(1) of rule 9A, add the following proviso :-

“Provided that those who are first made liable to pass the above examination on elementary knowledge on computer operation and computer typing at the age of 50 or above, shall be exempted from passing of such examination.

Provided further that for allowing exemption from such examination, if there is any financial implication regarding annual increment arising out of such exemption within the period on and from the 9th day of November, 2012 to the date of this notification, the same shall be fixed notionally.”

By order of the Governor,
Sd/-
H. K. Dwivedi
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No.4072-F(Y)

Dated the 2nd August, 2016

MEMORANDUM

Sub: Engagement of Software Personnel in the e-Governance Project on temporary basis.

I am directed to state the following in clarification of this Department Memorandum No.5859-F(Y) dated 22.07.2013.

- 1) Meaning of the qualification of B.Sc. (Computer Science), which is one of the essential qualifications along with some other alternative degrees for the category 'Software Support Personnel', is B. Sc.(Honours) in Computer Science.
- 2) Requests for upgradation of existing software personnel to a higher category should not be decided only on the basis of the qualification of the personnel but also on the basis of the requirement of appropriate software personnel in a project to be assessed by the concerned Head of the Department/Directorate in consultation with NIC or IT Department.

Sd/-

S. Ghosh

Assistant Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch, Nabanna, Howrah-2

NOTIFICATION

No.4184-F(P) 8th August, 2016 - In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make, with immediate effect, the following amendment in the West Bengal Services(Group D Posts) Recruitment Rules, 2009, issued with this Department Notification No.3326-F, dated the 5th day of May, 2009 (hereinafter referred to as the said rules) :-

Amendment

In the said rules, -

(1) In rule 3,-

(a) In clause (a) for the words “ advertisement by the Commission”, substitute the words “ advertisement by the Board”;

(b) for clause (b), *substitute* the following clause:-

(b) “Board” means the West Bengal Group-D Recruitment board’;

(2) for sub-rule (2) of rule 5, *substitute* the following sub-rule :-

“(2) Save as otherwise provided, the direct recruitment of different categories of Group D posts shall be made on the basis of the results of a written examination to be conducted by the Board and the Board shall determine the syllabus for, and scheme and method of, the written examination.” ;

(3) in rule 7, for the figures “37”, *substitute* the figures “40”.

By order of the Governor,

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
Finance [Audit] Department, 10th floor
“NABANNA” Shibpur Mandirtala, Howrah - 711 102

NOTIFICATION

No.4499-F(P), dated 26.08.2016 - In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make, with immediate effect, the following amendment in the West Bengal Service Rules, Part - I, issued with this department notification No. 3857-F, dated the 15th day of August, 1971, as subsequently amended (hereinafter referred to as the said rules) :-

Amendment

In the said rules, to sub-rule (1) of rule 34A add the following proviso -

“Provided that the provision under this sub-rule shall not be applicable in respect of the officers in the cadres of the West Bengal Health Service, the West Bengal Medical Educational Service, the West Bengal Public Health cum Administrative Service, the West Bengal Dental Service and the West Bengal Dental Education Service, prior to completion of a period of at least five years of continuous service with effect from the date of joining, in any of such cadres or in different cadres taken together, as the case may be.”

By order of the Governor

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance(Audit) Department!
‘Nabanna’ Mandirtala, Howrah-711101

No.4630(150)-F(H)

Dated, the 2nd September, 2016

Sub : Half-yearly Departmental Examination in Bengali Probationary Lower Division Assistants, whose mother tongue is not Bengali, November, 2016

MEMORANDUM

In forwarding herewith a copy of the Letter No.128-PSC[I/Deptt.], dated 19.08.2016 alongwith Annexure-I and II of Public Service Commission, West Bengal, the undersigned is directed to request to send the names and particulars of the willing Lower Division Assistants of that Department/Directorate in the enclosed format in Annexure-II for the above mentioned Examination, directly to the Public Service Commission, West Bengal, by the 25th October, 2016.

Assistant Secretary to the
Government of West Bengal

To

The.....Deptt./Dte.

.....

.....

ANNEXTURE-I

Details relating to the two parts of the Departmental Examination in Bengali of Probationary L.D. Assistants, whose mother tongue is not Bengali.

Part - I (Written) :

	Total Marks	Pass Marks	Time
a) Dictation from prescribed texts	10		7 minutes for dictation and 3 minutes for revision.
b) i) Translation from Bengali to English	10] - ½ hours
ii) Translation from English to Bengali	10		
iii) Letter Writing	<u>10</u>		
	40	20	

Part - II (Oral) :

c) Simple conversation	10	5
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The standard of examination shall not be higher than that of class - VIII of the Board of Secondary Education, West Bengal.

The following books are prescribed :-

- i) Kishalaya (কিশলয়) for class - III omitting the portion of Arithmetic, published by the Education Directorate of the Government of West Bengal.
- ii) Patha Parichaya (পাঠপরিচয়) Part - IV by Rabindranath, published by the Viswa-Bharati.

Selected pieces

- i) Vidyasagar Janani
- ii) Library (since amended)
- iii) Gangar Sobha
- iv) Jiban Smriti
- v) Mela
- vi) Sampatti Samarpan

ANNEXTURE-II

Proforma for reporting names of eligible Probationary L. D. Assistants whose mother tongue is not Bengali intending to appear at the Departmental Examination in Bengali to be held in _____.

Sl. No.	Name of the L. D. Assistant	Mother tongue	Deptt/ Office where employed	Year of the Clerkship Exam, on the results of which appointed	Whether already passed in		Whether intends to appear in		Remarks
					Part -I	Part-II	Part -I	Part - II	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Government of West Bengal
Finance Department
Audit Branch
Nabanna, Howrah-2

NOTIFICATION

No.6045-F(P) 23d November, 2016 - In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make, with immediate effect, the following amendment in the West Bengal Services(Group D Posts) Recruitment Rules, 2009, issued with this Department notification No.3326-F, dated the 5th day of May, 2009, (hereinafter referred to as the said rules) and No.4148-F(P) dated 8th August, 2016 :-

Amendment

In the said rules,-

(1) for sub-rule (2) of rule 5, substitute the following sub-rule : -

“(2) Save as otherwise provided, the direct recruitment of different categories of Group-D posts shall be made on the basis of the results of a written examination and interview to be conducted by the Board and the Board shall determine the syllabus for, and scheme and method of, the written examination.”

By order of the Governor,

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance (Audit) Department
'NABANNA'**

Mandirtala, 325, Sarat Chandra Chatterjee Road, Howrah-711102.

No.6093-F(P)

Howrah. the 25th November' 2016

MEMORANDUM

In partial modification of Memo No.115-F[P] dated 04.01.2012 the undersigned is directed to say that in consideration of shortage of manpower in different establishments, it has been decided that a retired employee may be engaged on contractual basis beyond 64 years of age provided such engagement shall not exceed 65 years of age under any circumstances. Such engagement shall not be made as a matter of course but, in the case of extreme necessity.

Sd/-

D. K. Mahapatra
Special Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
HOUSING DEPARTMENT : A & E.BRANCH
N.S. Buildings : 1, K.S. Roy Road: 1st floor : Kolkata -1

No.1519-H2/1M-34/2016

Date: 26.12.2016

NOTIFICATION

The undersigned is pleased to create a post of ‘Engineer-in-Chief’ in the Housing Department, Government of West Bengal, in the P.B.-5 of pay of Rs.37,400/- - 60,000/- with corresponding Grade Pay of Rs. 10,000/- by surrendering one (1) post of Secretary in the Housing Department borne in the same Pay Band & same corresponding Grade Pay w.e.f. 01.07.2016.

2. This is issued with the concurrence of Finance Department vide their U.O. No. Gr. P2/2016-2017/0318 dated 24.10.2016 and subsequent approval of the Cabinet in its 13th meeting held on 16.12.2016 circulated vide Cabinet Sectt. U.O. No. Cab.(D)-195 dated 19.12.2016.

By Order of the Governor
Khalil Ahmed
Secretary

Government of West Bengal
Finance (Audit) Department
Nabanna, Howrah-711 102.

No. 540-F(P)

Date: 30.01.2017

MEMORANDUM

It has since been decided that quoting of U.O. No. issued by Finance Department is mandatory in the HRMS module with effect from 01.01.2017. Whereas, at present re-employment order of the officers are issued by P & AR Department after due observance of guidelines but the appointment orders issued by the Department do not contain U.O. No. of Finance Department.

2. After careful consideration of the matters the Governor has been pleased to take the following decision:-

- i) All the Departments are hereby requested to forward the re-employment cases after due observance of guidelines circulated vide Cabinet Secretariat No. 1-CC(R)/11 dated 03.08.2011 and P&AR Department's memo No. 180-PAR(Genl.) dated 30.01.2012 to Finance Department prior to issue of re-employment order.
- ii) The re-employment cases prior to 01.01.2017 should also be referred to Finance Department for post-facto concurrence.

Sd/-

H. K. Dwivedi
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL
Finance [Audit] Department, 10th floor
“NABANNA” Mandirtala, Howrah-711102

No. : 561-F(P)

Dated, Howrah the 31.01.2017.

NOTIFICATION

Consequent upon enhancement of retirement age from sixty years to sixty two years in respect of all full-time regular Teachers, Principals including Librarians and Graduate Laboratory Instructors of all state-aided Universities and Government-aided Colleges, holding substantive posts and enjoying Government approved notified scale of pay, the question of raising retirement age of the full time regular Teachers, Principals, Librarians and Physical Instructors of Government Colleges [General Degree Colleges and Engineering Degree Colleges] in a similar manner has been under consideration of the State Government for some time.

Now, considering all aspects of the matter, the Governor is hereby pleased to direct that notwithstanding anything contained in rule 75 of the West Bengal Service Rules, Part-I and the West Bengal Services (Death-cum-Retirement Benefit) Rules 1971, the retirement age of all full-time regular Teachers, Principals, Librarians and Physical Instructors of Government Colleges (General Degree Colleges and Engineering Degree Colleges) enjoying teaching status and equivalent scale of pay, holding substantive posts and in service on 1st January,2017 shall be enhanced from sixty years to sixty two years, with immediate effect.

The Governor, in this regard is also pleased to direct that all other rules / orders / notifications regulating service terms and conditions of such Teachers, Principals, Librarians and Physical Instructors including the rules regarding Death cum Retirement Benefits and the rules regarding Voluntary retirement shall remain unaltered, except to the above extent.

Necessary amendments in the West Bengal service Rules, Part-I shall be made in due course.

By Order of the Governor

Sd/-

H. K. Dwivedi

Principal Secretary

Finance Department

**Government of West Bengal
Finance (Audit) Department
325, Sarat Chatterjee Road,
Nabanna, Howrah-711 102**

NOTIFICATION

No.874-F(P) 13th February, 2017, - In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor has been pleased hereby to make the following amendments in the West Bengal Services(Raising of Age-limit) Rules, 1981, published with this Department Notification No. 10317-F, dated the 31st day of December, 1981, as subsequently amended (hereinafter referred to as the said rules) :-

Amendment

In the said rules, -

- (1) In Sub- rule (2) of rule 1, for the words, figures and letters, “till the 31st December, 2016” substitute the words, until further orders” .
- (2) This notification shall be deemed to have come into force with effect from the 1st day of January, 2017.

By order of the Governor,

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance (Audit) Department
325, Sarat Chatterjee Road,
Nabanna, Howrah-711 102**

NOTIFICATION

No.875-F(P) 13th February, 2017, - In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor has been pleased hereby to make the following amendments in the West Bengal Services(Raising of Age-limit) Rules, 1981, published with this Department Notification No.10317-F, dated the 31st day of December, 1981, as subsequently amended (hereinafter referred to as the said rules) :-

Amendment

In the said rules, -

(1) For Sub- rule (1) of rule 2, substitute the following sub-rule :-

“(1) The upper age limit for recruitment to Group ‘A’ posts shall be raised to 36 years (except where upper age-limit above 36 years exists will remain the same) and for recruitment to Group ‘B’posts, such upper age-limit shall be raised to 39 years :

Provided that the upper age-limit for recruitment to Group ‘C’ and Group ‘D’ Posts will remain 40 years.

Provided further that where recruitment to any post or service is made in accordance with the West Bengal Regulation of Recruitment in State Statutory-Bodies, Government Companies, and Local Authorities Act, 1999 (West Bengal Act, XIV of 1999) and rules or notifications issued thereunder and not through the Public Service Commission, West Bengal, the upper age-limit shall remain 40 years”.

(2) This notification shall be deemed to have come into force with effect from the 1st day of January, 2017.

By order of the Governor,
Sd/-

H. K. Dwivedi
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance (Audit) Department
'NABANNA' Mandirtala,
325, Sarat Chandra Chatterjee Road, Howrah-711102.**

No. 1834-F(P2)

Howrah, the 28th March, 2017

NOTIFICATION

In order to facilitate the work of Land & Land Reforms Department pertaining to the newly created Kalimpong District the Governor has been pleased to create the following posts in continuation of Memo No.1 193-F (P2) dated 28.02.2017, for the said District.

Name of Department	Category of Post	No. of Post
Land & Land Reforms	Dy. DL &LRO	01
	SRO-II	01
	RO	02
	HA	02
	UDC	00
	LDC	00
	Cashier	02
	Stenographer	03
	Head Draughtsman	01
	Group-D	05
	Night Guard	04
	DEO(Contractual)	02
	DCO	01
	SDCO	01
	OS	01
Accountant	01	
Total		27

The posts so created shall carry usual scale of pay prescribed under the extant rules.

Recruitment against the posts shall be made by the respective Departments/ Directorate or the District Magistrate as the case may be observing the provisions of rules regulating recruitment to the post in force.

This has approval of Cabinet communicated under No.306 dated 23.03.2017.

Principal Accountant General (A &E), West Bengal is being informed accordingly.

Sd/-

H. K. Dwivedi
Principal Secretary to the
Government of West Bengal
Finance Department

GOVERNMENT OF WEST BENGAL
Finance [Audit] Department, 10th floor
“NABANNA” Mandirtala, Howrah - 711 102

No.: 4343-F(P2)/FA/O/2E-1/162/17(N.B.)

Dated, Howrah the 12th July, 2017.

MEMORANDUM

References are being received from different departments as regards allowing annual increment to the Lower Division Assistants / Lower Division Clerks being appointed on promotion from Group-D posts and other eligible Group-C posts who have got no scope to appear at the examination for Computer operation and Computer typing after dissolution of the West Bengal Staff Selection Commission, the conducting authority of the said examination and passing of which is a pre-condition for getting annual increment.

After careful consideration of the matter, the undersigned is directed by the order of the Governor to state that the Lower Division Assistants / Lower Division Clerks being appointed on promotion from Group-D posts and other eligible Group-C posts from 21.07.2016 to 01.01.2017 (both days inclusive) and are liable to appear at the examination on Computer operation and Computer typing but have got no scope to appear at the said examination on account of dissolution of the West Bengal Staff Selection Commission will be allowed their first increment due on 01.07.2017, if otherwise admissible, provided that they will have to qualify themselves in the said examination subsequently to be conducted shortly, otherwise their subsequent increments due from 01.07.2018 onwards will be stopped.

All concerned are being informed.

Sd/-

D. K. Mahapatra

OSD & EO Special Secretary to the
Government of West Bengal

Government of West Bengal
Irrigation & Waterways Department
Jalasampad Bhavan, 1st Floor, Western Block
Bidhannagar Salt Lake City, Kolkata 700 091

No. 53-IE

Dated, Kolkata the 17th July. 2017

NOTIFICATION

In exercise of the power conferred by the proviso of Article 309 of the Constitution of India, the Governor is hereby pleased to make the following amendments in the rules for regulation of recruitment to the Engineering services (Mechanical & Electrical wing) under the Irrigation & Waterways Department published under this Department Notification No. 25 dated Calcutta, the 16th February 1989 (hereinafter refer to as the said rules):-

Amendments

In the said rules:-

(1) In 'Part-I-Cadre' for rule 3 substitute the following rules:-

“(3) There shall be the following two services namely:

- (a) West Bengal Engineering Service (Irrigation) consisting of the post of Secretary, posts of Chief Engineer (both in the Civil Engineering wings only), Superintending Engineer, Civil (including the posts which are designated as Director), Executive Engineer, Civil (including the posts which are designated as Technical Assistant to the Superintending Engineer and Chief Engineer, Deputy Director) and Assistant Engineer, Civil (including the posts which are designated as Assistant Directors).
- (b) West Bengal Subordinate Engineering Service (Irrigation) consisting of posts of Junior Engineer (Civil)”;

(2) For Part-II-Rules of Recruitment shall remain unaltered.

By order of the Governor,

Sd/-

(Naveen Prakash)

Principal Secretary to the
Government of West Bengal

Government of West Bengal
Irrigation & Waterways Department
Jalasampad Bhavan, 1st Floor, Western Block
Bidhannagar, Salt Lake City, Kolkata 700 091

No. 54 -IE

Dated, Kolkata the 17th July, 2017

NOTIFICATION

In exercise of the power conferred by the proviso of Article 309 of the Constitution of India, the Governor is hereby pleased to make the following amendments in the rules for regulation of recruitment to the Engineering services (Mechanical & Electrical wing) under the Irrigation & Waterways Department published under this Department Notification No. 24 dated Calcutta, the 16th February 1989 (hereinafter refer to as the said rules):-

Amendments

In the said rules:-

(1) In 'Part-I-Cadre' for rule 3 substitute the following rules:-

“(3) There shall be the following two services namely:

(a) West Bengal Engineering Service (Mechanical & Electrical) consisting of the posts of Superintending Engineer (Mechanical & Electrical), Executive Engineer (Mechanical & Electrical) (including the posts which are designated as Deputy Director) and Assistant Engineer (Mechanical & Electrical) (including the posts which are designated as Assistant Directors).

(b) West Bengal Subordinate Engineering Service (Irrigation) consisting of posts of Junior Engineer (Mechanical & Electrical)”;

(2) For Part-II-Rules of Recruitment shall remain unaltered.

By order of the Governor,

Sd/-

(Naveen Prakash)

Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance (Audit) Department
'NABANNA'
Mandirtala, Howrah-711102**

No. 4851-F(H)/FA/O/2E-1/162/17(N.B.)

Dated, Howrah, the 4th August, 2017

MEMORANDUM

It has come to the notice of the Government that certain irregularities have cropped up towards allowing annual increments and promotion to next higher post in respect of LDAs/LDCs being promoted from Group- 'D' post and other eligible Group- 'C' posts due to mis-interpretation of the provisions of notification No. 9145-F(P) dated 09.11.2012 introducing passing a departmental examination on Computer operation and Computer typing as a precondition for earning annual increment and the benefit of Career Advancement Scheme including promotion.

After careful consideration of the matter, the undersigned is directed by order of the Governor to say that the Governor has been pleased to decide the following:-

- (i) As per existing provisions the employees appointed to the post of LDA/LDC on promotion from Group- 'D' Post and other eligible Group- 'C' posts during the period from 09.11.2012 to till date are liable to pass the examination on Computer operation and Computer typing. Such employees shall be exempted from passing the same on attaining the age of 50 years and on passing the same or being exempted from passing the same they will be allowed all increments due prior to passing the same or being exempted from the same, as the case may be, on notional basis with actual benefit from the date following the last date of examination in which they have passed or the date following the date of exemption, as the case may be.
- (ii) Promotion to the post of UDA/UDC or any other equivalent post already allowed till date to such promoted LDA/LDC before passing the said examination or before being exempted from passing the same shall be treated as regular as a fait accompli provided that the overdrawals due to increments already allowed in the post of LDA/LDC on irregular basis before passing the said examination or before being exempted from passing the said examination, as the case may be, shall have to be recovered.
- (iii) With effect from the date of issue of this Memorandum the Group- 'D' employees and other eligible Group- 'C' employees before being considered for promotion to the post of LDA/LDC in terms of para 5(2)(e) of the West Bengal Services (Recruitment to Clerical Cadre) Rules, 2010 shall have to pass the examination on Computer operation and Computer typing to be conducted by the competent

authority to be declared by the Government soon. No such employee shall be considered for appointment to the post of LDA/LDC on promotion until he/she qualifies himself/herself in the said examination.

- (iv) Since confirmation is a one-time event in the career of a Govt Employee in terms of Memo No. 5225-F dated 17.09.1995, the promoted LDA/LDC and also the transferee LDA/LDC need not be declared confirmed further but inspite of their having completed probation period of 1 (one) year, they shall not be considered for promotion to the post of UDA/UDC or any equivalent post until the direct recruit LDAs/LDCs holding senior position in the same Gradation List are found eligible for promotion after being confirmed in service on successful completion of 2 (two) years probation followed by 1 (one) year temporary service.
- (v) With effect from the date of issue of this Memorandum, for direct recruitment to the post of LDA/LDC the skill on Computer operation and Computer typing of the candidates shall have to be judged by the recruiting agency before they send their recommendations of selected candidates to the Government.

The above decisions of the Government should be strictly followed by all appointing authorities of Government establishments.

Necessary amendments in the relevant rules will be made in due course.

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal.

**Government of West Bengal
Finance (Audit) Department
Nabanna, Howrah-2**

NOTIFICATION

No. 5133-F(H) dated, the 18th August, 2017 - In exercise of the power conferred by article 318 of the Constitution of India, the Governor is pleased hereby to make, with immediate effect, the following amendments in the West Bengal Public Service Commission (Conditions of Service and Miscellaneous Provisions) Regulation, 1953, issued with this Department notification No. 4646-F/F/IS-8(29)/53, dated the 13th November 1953(hereinafter referred to as the said regulations) as subsequently amended in this Department's Notification No. 4872-F(P) dated the 8th day of June, 2010:-

Amendments

In the said regulations, -

In regulation 16, substitute the following clause: -

CONTROLLER OF EXAMINATION

- (i) Method of Recruitment : By selection [Direct Recruitment] through the Public Service Commission, West Bengal;
- (ii) Qualification for direct Recruitment : (a) First class Honours or Masters Degree;
(b) Five years' experience in the rank of Registrar or Deputy Controller of Examination in an Indian University;
- (iii) Age limit for direct recruitment: Not more than 45 years on the first day of January of the year of advertisement.

with the clause :-

CONTROLLER OF EXAMINATION

- (i) Method of Recruitment : By selection (Direct Recruitment) through the Public Service Commission, West Bengal;
- (ii) Qualification for direct Recruitment : (c) First class Honours or Master's Degree in any discipline from a recognized University or Institute;
(d) Two years' experience in the rank of Registrar or Deputy Controller of Examination in a recognized Indian University;

- (iii) Age limit for direct recruitment : Not more than 45 years on the first day of January of the year of advertisement and the same shall be relaxable upto 5 years at the discretion of the Public Service Commission, West Bengal, for the candidates having longer experience than those prescribed hereinabove and for persons holding substantive appointment under the Government.

By order of the Governor,
Sd/-
H. K. Dwivedi
Principal Secretary to the
Government of West Bengal

**GOVERNMENT OF WEST BENGAL
FINANCE (AUDIT) DEPARTMENT
325, SARAT CHATTERJEE ROAD, NABANNA,
HOWRAH-711102**

No. 5751-F[P]/FA/O/IS-8/44/12

Howrah, the 13th September, 2017

NOTIFICATION

In terms of Notification No. 7600-F(P) dated 20-09-2013 read with Notification No. 7620-F(P) dated 20-09-2013 all Group- 'B' and Group- 'C' posts were delinked from the purview of Public Service Commission, West Bengal by way of amendment in the West Bengal Public Service Commission(Exemption from Consultation) Regulations, 2008 and it was also decided that direct recruitment to the posts and services belonging to the above two categories would be done by the West Bengal Staff Selection Commission in terms of sub-section (1) of section 6 of the West Bengal Staff Selection Commission Act, 2011.

Now, consequent upon dissolution of the West Bengal Staff Selection Commission with effect from the 1st September, 2017 in terms of Notification No. 1125-PAR(Genl)/G8P-33/2014 dated 09-08-2017, the Governor is pleased to decide that selection of persons for direct recruitment to all Group-'B' and Group-'C' posts excepting those falling under the purview of West Bengal Health Recruitment Board, West Bengal Police Recruitment

Board and Kolkata Police Recruitment Board shall be made by Public Service Commission, West Bengal.

This will be deemed to have taken effect from the 1st September, 2017.

Necessary amendments to the West Bengal Public Service Commission (Exemption from Consultation) Regulations, 2008 will be made in due course.

By Order of the Governor,
Sd/-
H. K. Dwivedi
Principal Secretary to the
Government of West Bengal

**GOVERNMENT OF WEST BENGAL
FINANCE (AUDIT) DEPARTMENT
NABANNA. MANDIRTALA. HOWRAH-711 102**

No. 7806-F(P)/FA/O/2M/115/17(N.B.).

Dated, Howrah the 19th December, 2017.

MEMORANDUM

The Finance Department's Order Nos.1149-F, dated 12.02.2007, 2555-F, dated 02.04.2008 and 9203-F(P), dated 05.10.2009 specifically mentioned that in case of non-filling of non-P.S.C. posts within one year from the date of creation after the approval of the Cabinet, further approval of the Cabinet is mandatory.

It is being felt that due to certain unavoidable circumstances related to procedures, different departments are not able to fill up of the posts within the stipulated period of one year. De novo approval of the Cabinet in such cases further delays the recruitment process.

After careful consideration of the matter, the Governor is pleased to direct that fresh approval of the Cabinet will now be necessary only if the posts are not filled up within two years from the date of creation instead of one year.

This order will take immediate effect and will cover all non-P.S.C. posts which have been created in the past and have not been filled up within two years.

Sd/-
H. K. Dwivedi
Principal Secretary to the Government of West Bengal,
Finance Department.

GOVERNMENT OF WEST BENGAL
Finance Department (Revenue)
‘Nabanna’, 325, Sarat Chatterjee Road, Howrah - 711 102.

No. 2297-F.T.

Dated: Howrah, the 28th December, 2017.

MEMORANDUM

The matter of administrative reforms in the Revenue Directorates under the Finance Department was under active consideration of the Government for some time past for improving the efficiency of tax collection and providing better services to the tax-payers.

2. The undersigned is directed by the order of the Governor to say that after careful consideration of the matter, the Governor is pleased to constitute a new integrated Group - A State service titled “West Bengal Revenue Service” by merging the existing four Group - A State Service, viz. the West Bengal Commercial Tax Service, the West Bengal Excise Service, the West Bengal Agricultural Income Tax Service and the West Bengal Registration and Stamp Revenue Service.

3. The undersigned is also directed by the order of the Governor to state that-

- (1) All the present incumbents of the four merged Group - A services shall be deemed to have been inducted into the integrated West Bengal Revenue Service (WBRS).
- (2) Upon retirement / resignation of the existing officers of the West Bengal Commercial Tax Service, the West Bengal Excise Service, the West Bengal Agricultural Income Tax Service and the West Bengal Registration and Stamp Revenue Service, the posts held by them will be automatically included in the West Bengal Revenue Service.
- (3) The terms and conditions of service including promotional prospects of the existing officers of the West Bengal Commercial Tax Service, the West Bengal Excise Service, the West Bengal Agricultural Income Tax Service and the West Bengal Registration and Stamp Revenue Service will continue to be governed as in their parent service cadre.
- (4) The recruitment to the West Bengal Revenue Service will be made through the combined West Bengal Civil Service (Exe.) etc. Examination for Group -A posts and services conducted by the Public Service Commission, West Bengal.
- (5) The members of the new service shall be posted in any of the Directorates under the Finance Department and will be transferable within the Directorates.
- (6) The cadre management of the West Bengal Revenue Service will be done by the Finance Department.

- (7) Other aspects incidental thereto in respect of the West Bengal Revenue Service including the recruitment rules of the new service will be notified in due course.
- (8) The present incumbents of the West Bengal Commercial Tax Service, the West Bengal Excise Service, the West Bengal Agricultural Income Tax Service and the West Bengal Registration and Stamp Revenue Service shall continue to function in their present posts and assignments until further order.

4. This order issues with the concurrence of Group P2 of this Department vide U.O. No. 2887 dated 14.12.2017, approval of Public Service Commission, West Bengal vide No. 110 PSC (S&R)/1R-04/2017 dated 15.12.2017, and approval of Cabinet communicated vide Cabinet Sectt. U.O. No. CAB(D)-711 dated 20.12.2017.

5. This order shall come into force with effect from the 2nd day of January, 2018.

Sd/-
[H. K. DWIVEDI]
Principal Secretary to the
Government of West Bengal.

Government of West Bengal
Finance Department
Audit Branch
Writers' Buildings, Kolkata-700001

No. 5724-F(Y)/WB

Dated Kolkata the 28th December, 2017

MEMORANDUM

Sub: Re-organization of the system of Financial Advisor and Creation of related Posts.

Financial Advisor system was introduced vide No. 152 FB, dated 27.04.2012 in few departments of State Government. At present there are 26 posts of Financial Advisor, 32 posts of Deputy Financial Advisor, 64 posts of Accounts Officer and other different posts created vide Memo Nos 5275-K(Y), dated 21.06.2012, 3811(65)-F(P), dated 14.05.2013 & 207-F(P), dated 13.01.2014 respectively. Currently, there are 34 (thirty four) Financial Advisor Clusters created vide memo No.68~F(Y)/WB, dated 05.01.2017 comprising of different administrative departments.

2. The performance of FA System have been assessed and it is observed that there is a scope for further improvement of performance of FA system. It is also felt that: the designation of Accounts Officer under FA set up is required to be brought in conformity with the other designations of officers under FA set up.

3. After a careful consideration of the matter the Governor has been pleased to accord sanction to the following: -

A. The post of Accounts Officer under FA set up is Re-designated as “Assistant Financial Advisor”.

B. Financial Advisor setup in each administrative department shall have -

- i. One Financial Advisor,
- ii. One Deputy Financial Advisor &
- iii. Two Assistant Financial Advisor

C. 74 (seventy four) additional posts are created under FA set up as below :

- i. Financial Advisors (from IAS/WBCS(Exe)/WBA&AS Cadre)-23(twenty three)
- ii. Deputy Financial Advisor (belonging to WBA&AS cadre)- 17(seventeenth)
- iii. Assistant Financial Advisor (belonging to WBA&AS cadre) 34(thirty four)

4. The charges on this account will be debitible to the head of accounts from which the charge of the Secretariat establishment of the concerned Administrative Departments are met.

5. This order is issued with the concurrence of Group P2 of this Department vide their U.O. No. Group P2/2017-2018/0857, dated 15.12.2017 and with the approval of the Cabinet at its meeting held on 19th December, 2017 conveyed vide U/O No.CAB(D)–712, dated 20.12.2017 of the Cabinet Secretariat.

7. The Accountant General (A&E) West Bengal is being informed.

Sd/-

P. A. Siddiqui

Secretary to the Government of West Bengal
Finance Department.

**Government of West Bengal
Finance (Audit) Department
'Nabanna', Howrah-711 102**

No.5560-F(P)

Dated, the 17th July, 2015.

MEMORANDUM

The matter regarding extension of benefit of the Child Care Leave for a maximum period of 2 (two) years i.e. 730 days to the regular female teaching and non-teaching employees of Government sponsored/Non-Govt. aided Schools, Boards, District Primary School Councils, School Service Commission as well as to the regular female employees of Panchayat Raj and other Local Bodies, Undertakings, Corporations, Statutory Bodies was under active consideration of the State Government.

Now after careful consideration, the Governor is hereby pleased to decide to extend the said benefit to the regular female employees of the educational institutions, establishments, organizations, entities etc. as mentioned above subject to the following conditions -

- i) The same will be admissible during the entire period of service for taking care of upto 2 (two) children upto 18 years of their age whether for rearing or to look after any of their needs like examination, sickness etc.
- ii) During the period of such leave, the female employees shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.
- iii) It may not be granted in more than 3 (three) spells in a calendar year.
- iv) It may not be granted for less than 15 days in a spell.
- v) Child Care Leave shall not be debited against the leave account.
- vi) It may be combined with leave of the kind due and admissible.
- vii) Child Care Leave should not ordinarily be granted during the probation period except in case of certain extreme situations where the leave sanctioning authority is fully satisfied about the need of Child Care Leave to the probationer. It may also be ensured that the period for which such leave is sanctioned during probation is minimal.
- viii) Other terms and conditions as applicable to sanctioning Earned Leave shall be applicable in the matter of sanctioning Child Care Leave.
- ix) An account for the purpose shall have to be maintained under proper attestation by the leave sanctioning authority.

2. This order shall take effect from 1st August, 2015.
3. Necessary amendments in the relevant rules or regulations or bye-laws as applicable may be made by the concerned administrative department in due course.

Sd/-

A. K. Das

O.S.D. & E.O. Joint Secretary to the
Government of West Bengal

**Government of West Bengal
Finance (Audit) Department
'Nabanna'
Howrah-711102**

No. 5780-F(P)

Dated : 29.07.2015

MEMORANDUM

Benefit of Child Care Leave for a maximum period of 2 (two) years i.e. 730 days has been extended to the regular female employees of the educational institutions, establishments, organizations, entities etc. vide Finance Department No. 5560-F(P) dt. 17.07.2015.

Now, confusion has arisen, if the said order is applicable to the regular female teaching and non-teaching employees of the Government sponsored and non-Government aided Colleges as well as State aided Universities.

To remove such confusion it is clarified that the said benefit, as extended vide Finance Department No. as mentioned above, will also be applicable to the regular female teaching and non-teaching employees of the Government sponsored and non-Government aided Colleges as well as State aided Universities.

Sd/-

OSD & E.O. Joint Secretary to the
Government of West Bengal

Government of West Bengal
Finance (Audit) Department
Nabanna
Howrah-711102

No.6444-F(P)

Date: 27.08.2015

MEMORANDUM

Benefit of Child Care Leave for a maximum period of 2(two) years i.e.730 days has been extended to the regular female employees of the educational institutions, establishments, organizations, entities etc. and the Government sponsored and non-Government aided colleges as well as state aided Universities vide Finance Department Memo.No.5560-F(P) dt. 17.07.2015 read with No.5780-F(P) dt. 29.07.2015.

Now confusion has arisen as to applicability of clause (viii) of Finance Department Memo.No.5560-F(P) dt. 17.07.2015 in educational institutions as there is no provision for Earned Leave there.

To remove such confusion, the following proviso under clause (viii) of Finance Department Memo.No.5560-F(P) dt. 17.07.2015 is added.

Provided where there is no provision for Earned Leave, maximum period of Child Care Leave in a spell will be 60 days.

Provided further that in exceptional circumstances the leave sanctioning authority may extend such leave i.e. Child Care Leave in a spell upto 120 days.

Other conditions for granting such leave: will remain same.

Sd/-

A. K. Das

QSD & EO Joint Secretary to the
Government of West Bengal

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

No. 1100-F(P)

Dated : 25.02.2016

MEMORANDUM

Sub : Grant of Paternity-cum-Child Care Leave for 30 days to the male State Government employees and employees of Panchayat Raj & other Local Bodies, Boards, sponsored/non-Govt, aided Schools & Colleges, State aided Universities and Companies, Corporations, Undertakings etc.

Introduction of Paternity-cum-Child Care Leave to the male State Government employees and such employees of Panchayat Raj & other Local Bodies, Boards, sponsored/non-Govt. aided Schools & Colleges, State aided Universities and Companies, Statutory Bodies, Undertakings and Corporations which are funded wholly or partially by the State Government was under active consideration of the Government for some time past.

2. Now, after careful consideration of the matter the Governor has been pleased to decide that all male State Government employees as well as such employees of the bodies, boards, educational institutions, entities etc. as above with less than two surviving children will be allowed Paternity-cum-Child Care Leave for 30 days in the following manner.

- i) Such leave may be availed of during child birth and up to the age of 18 years of the child.
- ii) During such leave he will be paid leave salary equal to the pay drawn immediately before proceeding on leave.
- iii) Such leave can be combined with leave of any other kind.
- iv) This will not be debited against the leave account.

3. Necessary amendment in the West Bengal Service Rules, Part-I will be made in due course. In case of Panchayat Raj & Local Bodies, Boards, sponsored/non-Govt. aided Schools & Colleges etc. as above, the concerned Administrative Department will take steps for amendment in the relevant leave rules or regulations or bye-laws as applicable.

4. This order will take immediate effect.

Sd/-

H. K. Dwivedi
Principal Secretary to the
Govt. of West Bengal

Government of West Bengal
Finance Department
Audit Branch
Nabanna, Howrah-711 102

No. 2634-F(P2)

Dated: 17.5.16

MEMORANDUM

As per existing terms and conditions under Govt. Order No.9326-F, dated 12.10.79 an employee on deputation to any other department is guided by the leave rules of the lending Government. Thus, according to the provision of the above order an employee of a non vacation Department while on deputation to vacation department will be guided by the leave rules of the non vacation department which is not possible to follow from the practical point of view during the vacation period . Besides provision in rule 172[c] of W.B.S.R. Part-I is relating to employees of vacation department is different front the provision in, the above GO.

Now to keep conformity with the rule 172[c] ibid as well as the practical aspect the Governor has been pleased to clarify that an employee of a non-vacation department while on deputation to a vacation department will be guided by the leave rules of the vacation department during the period of deputation.

This will take effect from the date of Issue of this memorandum.

Sd/-

A. K. Das

O.S.D.& E.O. Joint Secretary
to the Government of West Bengal

Government of West Bengal
Finance(Audit) Department
Nabanna, Mandirtala, Howrah-711 102

No.6653-F(P)

Dated, Howrah the 27th December, 2016

MEMORANDUM

Software personnel engaged directly by the State Government Departments/ Directorates against Profession Fees on Contractual basis in terms of Memo No.5859-F(Y) dated 22nd July, 2013 are at present, not entitled to any kind of days-off.

The matter of allowing certain days-off to such personnel had been under active consideration of the Government for sometime past and after careful consideration it has been decided to allow such Software Personnel 30(thirty) days off in a calendar year provided that it shall not entail absence of more than 7 consecutive days at a time including Saturdays, Sundays, holidays or weekly off days and further that such days-off shall not be carried forward to next calendar year.

This order will take effect from the 1st day of January, 2017.

Sd/-

D. K., Mahapatra
Special Secretary to the
Government of West Bengal

Government of West Bengal
Finance (Audit) Department
‘NABANNA’ Mandirtala,
325, Sarat Chandra Chatterjee Road, Howrah-711102.

No.2452-F(P)

Dated, Howrah, the 21st April, 2017

MEMORANDUM

Sub : Child Care Leave in respect of adopted child.

The matter of extending the benefit of the Child Care Leave in respect of the legally adopted child to the regular female teaching and non-teaching employees of Government sponsored/ non-Govt. aided Schools, Colleges, State aided Universities, Boards, District

Primary School Councils, School Service Commission as well as to the regular female employees of Panchayat Raj and other Local Bodies, Undertakings, Corporations, Statutory Bodies who are entitled to Child Care Leave in terms of Finance Department Memo No.5560-F(P) dt.17.07.2015 read with 5780-F(P) dated -29.07.2015 was under consideration of the Government.

After careful consideration of the matter the Governor has been pleased to decide to extend the benefit of Child Care Leave in respect of the adopted child to the regular female teaching and non-teaching employees of Government sponsored/ non-Govt. aided Schools, Colleges, State aided Universities, Boards, District Primary School Councils, School Service Commission as well as to the regular female employees of Panchayat Raj and other Local Bodies, Undertakings, Corporations, Statutory Bodies who legally adopted such child. All other conditions as laid down in Finance Department's Memo No.5560-F(P) dated-17.07.2015 read-with 5780-F(P) dated 29.07.2015 will remain the same .

This will take effect from 01.04.2017

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL

Finance [Audit] Department

“NABANNA”

325, S.C.Road, Howrah-711 102

No.:4821-F(P)/FA/O/2M/235/16[NB]

Dated : 03.08.2017.

MEMORANDUM

In terms of Memo No.7844-F dated 17.10.2008, female employees engaged on contract basis are entitled to get the benefit of maternity leave for a maximum period of 135 days with contractual remuneration as per terms and conditions of contract.

The matter of enhancement of the upper limit of maternity leave irrespective of the category of contractual employee was under consideration of the Government for sometime past. After careful consideration it has been decided that all categories of female contractual employee including female software personnel engaged directly by State Government Departments / Directorates in terms of Memo No.5859-F[Y], dated 22.7.13

will get the benefit of maternity leave for a maximum period of 180 days and 42 days of such leave in case of abortion / miscarriage.

During the period of such leave female contractual employee will get contractual remuneration as per terms and conditions of contract.

This order takes effect from 1st July, 2017.

Sd/-
H. K. Dwivedi
Principal Secretary to the
Government of West Bengal
Finance Department

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH

No. 7370-F(F)

Dated : 09.10.2015

MEMORANDUM

At present the State Government employees may avail themselves of the benefit of Leave Travel Concession once in service career during the period of five years preceding the actual date of retirement on superannuation for the following kinds of journeys, subject to the conditions as in this department's Memo Nos. 9924-F dt. 07.12.2005 and 607-F dt. 20.01.2006.

1. For journeys to respective home town and back, provided the home town is different from the place of posting; and
2. For journeys to any place of India and back.

The employees who have been duly permitted to retire voluntarily are also allowed to avail of the above benefit before their such retirement.

The present provisions of admissibility of Leave Travel Concession have been under consideration for review for sometime past.

Now, after careful consideration of the matter, the Governor has been pleased to decide in partial modification of this department Memo. No. 9924-F dt. 07.12.2005 read with Memo. No. 607-F dt. 20.01.2006 to allow the following benefits to the State Government employees instead of journeys on LTC as mentioned at (2) above.

- (a) One Home Travel Concession once in every five years to visit any place within the State;
- (b) One LTC once in ten years to visit any place in the neighbouring countries, namely, Thailand, Singapore, Malaysia, Myanmar, Sri Lanka, Bangladesh, Pakistan, Nepal, Bhutan and Maldives or within the Country.

Conditions for admissibility of the same in case the spouse of the Government employee is also employed will be as follows:-

- (i) If the spouse of the Government employee is also a State Government employee, the benefit can be availed of either by husband or wife as a one family unit and in that case undertaking shall be submitted by the other that no such claim will be preferred from his/her office and this should be recorded in his/her Service Book.
- (ii) If the spouse of the State Government employee is employed in Central/Central PSUs/Corporation/Autonomous Body, the benefit can be availed of either by the husband or wife employed under the State Government as one family unit from the State Government provided no benefit of LTC can be availed of by the other from the Central/Central PSUs/Corporation/Autonomous Body and in that case letter from the employer there in this respect that he/she has given such undertaking there shall be produced before availing of the above benefit.
- (iii) If the spouse of the State Government employee is employed in the State PSUs/Corporations/Non-Government aided Institutions Autonomous Body where facility of LTC does not exist, the spouse of the Government employee may avail of this benefit along with the Government employee as a member of the family on the condition that declaration to his/her controlling authority shall be furnished that in future he/she will not enjoy the benefit of LTC, if the same is extended in the organization/institution as above in future.

Other conditions regarding admissibility of the benefit will be as in Finance Department Nos. 9924-F dt. 07.12.2005 and 607-F dt. 20.01.2006. For the purpose of availing of LTC in foreign countries as mentioned at SI. No. (b) above, the same can be availed of by air in economy class from the nearest international airport of the country on the condition that journeys will have to be performed either by national carrier or private airlines of the country. The part of the journeys to and from the airport will be as per provision in the existing orders.

For journeys in the foreign countries as mentioned above orders issued by the P&AR Department are also to be followed.

This will take effect from 01.11.2015.

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH, NABANNA.HOWRAH-711 102

No. 427-F[P2]

Dated, Howrah, the 25th January, 2016

At present State Government employees mad avail themselves of the benefit of Leave Travel Concession in terms of Finance Department memo no.7370-F[P] dated-09.10.2015 within the country as well as in some foreign countries as mentioned in para 2(b) of the stated memo.

Now confusion has been raised regarding the nearest international airport of the country to visit the neighbouring countries as mentioned in the above order.

The undersigned is, therefore, directed by the (Governor, to clarify that the nearest international airport as mentioned in the order means such airport of the country nearest to the country of visit and not the same nearest to the employee's headquarter/ place of posting.

Sd/-

A. K. Das

O.S.D\& Ex-Officio Joint Secretary
to the Govt. of West Bengal.

GOVERNMENT OF WEST BENGAL
Finance [Audit] Department, 10th floor
“NABANNA” Mandirtala, Howrah - 711 102

No. : 4237-F(P)

Dated: Howrah the 10th August, 2016

MEMORANDUM

Sub : Further clarification of certain points in respect of Memo No. 7370-F(P), dated 09.10.2015 and No. 427-F(P2.) dated 25.01.2016 regarding LTC & HTC for State Govt. employees.

In terms of order No. 427-F(P2) dated 25.01.2016 it has been clarified that ‘the nearest international airport of the country’ as envisaged in Memo. No. 7370-F(P) dated 09.10.2015 means ‘such airport of the country nearest to the country of visit and not the same nearest to the employee’s headquarter/place of posting’. As this causes immense inconvenience to the employees desiring to visit neighbouring foreign countries by availing L.T.C. facility, the matter has been reviewed.

Now in cancellation of order No. 427-F(P2) dated 25.01.2016 the undersigned is directed by order of the Governor to say that a Govt. employee shall undertake such journey from the international airport in India nearest to his / her headquarter / place of posting in economy class by National carrier or Private carrier of the country having direct flight to the country of visit and in the absence of which by a foreign carrier having direct flight to the country of visit.

The undersigned is further directed to clarify certain other questions as now being surfaced as follows:

Questions		Answers	
1	For availing LTC facility to foreign country whether journey by train or journey by bus, where possible, can be undertaken in lieu of air-journey.	1	The reply is in the affirmative provided the claim will be as per the provisions as laid down in Finance Department Memo. No. 9924-F dated 07.12.2005 and No. 607-F dated 20.01.2006.
2	Whether Hotel rent / other expenses can be claimed.	2	The reply is in the negative
3	Whether airfare clubbed / combined in any form with Hotel or any of service can be claimed.	3	The reply is in the negative. Only the to and fro air-fare is admissible.

4	Whether the facility of HTC and or LTC can be availed just after joining Govt. Service.	4	The facility can be availed on completion of 3 years of regular service or after confirmation in service, whichever is earlier.
5	Whether both HTC and LTC can be availed in the same year.	5	The reply is in the affirmative. But the benefit cannot be availed of jointly or combination.
6	Whether a Govt. employee, who has already availed HTC or LTC as per old system (within 5 years prior to retirement) is entitled to further LTC under the new system.	6	The reply is in the negative.
7	The date from which the block of 5 years in the case of HTC and 10 years in case of LTC will be counted.	7	In the case of HTC block of 5 years are from 01.11.2015 to 31.10.2020, from 01.11.2020 to 31.10.2025 etc., and in case of LTC blocks of 10 years are from 01.11.2015 to 31.10.2025, from 01.11.2025 to 31.10.2035. etc.
8	Whether a Govt. employee, who has already availed HTC or LTC prior to 01.11.2015 as spouse with her husband or his wife, who is also a Govt. employee, as per earlier system, is further entitled to HTC or LTC under new system commencing from 01.11.2015.	8	Such an employee may further avail HTC or LTC in the respective second block onwards.
9	In which TR Form HTC / LTC bill shall be claimed by the DDO.	9	TR Form No.21 (both advance and final bill).
10	Whether original ticket shall have to be produced at the time of submission of claim of advance / final bill.	10	At the time of taking advance statement of expenditure will have to be produced and original ticket(s) duly signed by the employee will have to be produced with final bill.
11	Whether any ticket cancellation charge is admissible.	11	Ticket cancellation charge is admissible with the approval of the controlling authority only when journey is cancelled in the interest of public service or for any unforeseen natural calamity.

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

**Government West Bengal
Finance (Audit) Department
'Nabanna' Mandirtala, Howrah-711 102**

No.3135-F(H)

Dated, the 17th April, 2015

CORRIGENDUM

The following portion in the 1st paragraph of this Department's Memo.No.2257-F(H) dated 11th March, 2015 is included.

“The proposal for functional movement of Schedule ‘B’ Stenographers to the higher scales in the ratio of 4:3:3 is not applicable to the Schedule ‘B’ Stenographers attached to the District Judges Court”.

Error crept in due to inadvertence is highly regretted.

Sd/-

S. K. Ram

Joint Secretary to the
Government of West Bengal.

**Government of West Bengal
Finance (Audit) Department
'Nabanna', Howrah - 711 102.**

No. 3665-F(P)FA/O/2M/187/16(N.B)

Date: 12.06.2017

Sub: Amendment of FD memo No. 5630-F(P) dated 28.10.2016

To stop overpayment arising out of erroneous implementation of CAS/MCAS benefits on the basis of Court - awarded pay scale, a clarification memorandum was issued under this Department memo No. 5630 - F(P) dated 28.10.16 providing necessary clarification and the manner in which the CAS benefits is to be implemented in such cases and also allowing exemption to the employees who have already retired and their pension cases have already been settled by the orders of the Hon'ble Court or otherwise from the purview of the said order.

2. Now a question has further arisen, whether the cases of existing employees having due concurrence of Finance Department to enjoy such Court awarded higher scale of pay including CAS/MCAS benefits on the basis of such higher scale of pay but whose pension cases are yet to be settled by the A.G., W.B., are also to be exempted in the manner as laid down in the last line of para-4 of the said order or not.

3. On due consideration of the matter, the Governor has been pleased to order that the last sentence of para-4 of the Memo No. 5630-F(P) dated 28.10.2016 be substituted by the following:

“However, the cases where pay have been fixed/settled under Court Orders with due concurrence of Finance Department irrespective of whether the concerned employees retired or in service shall not be reopened.”

4. FD Memo. No.5630-F(P) dated 28.10.2016 stands modified to the extent as stated in Para 3 above.

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal.

**GOVERNMENT OF WEST BENGAL
FINANCE (AUDIT) DEPARTMENT
NABANNA. MANDIRTALA. HOWRAH-711102**

No. 8632-F(H).

Dated: Howrah the 5th December, 2013

MEMORANDUM

The undersigned is directed to refer to the Finance Department's Memo. No.12066-F, dated 07.11.1987 and to intimate that the Schedule 'B' Stenographers, now designated as Personal Assistant (Schedule 'B')-Grade-II, whose names are shown in the enclosed Statement, are entitled to get the benefit of the Scale No.12 (unrevised) i.e. ₹ 4,800-175-5,850-200-6,650-225-8,675-250-10,925/- now in the Pay Band-4 i.e. ₹ 9,000-40,500/- with Grade Pay ₹ 4,400/- (revised) with effect from the date shown against the name of each. The vacancies occurring due to retirement / death etc. are now being filled up by eligible Schedule 'B' Stenographers on the basis of their position in the Gradation List of Schedule 'B' Stenographers published under Memo. NO.3096-F, dated 20.04.2006. The Appointing Authorities concerned are, therefore, requested to allow the benefit of higher scale to the incumbents concerned on giving them appointment to higher scale. The benefits of higher scale will be admissible subject to the fulfillment of the following conditions :-

- i) That the incumbents concerned are otherwise fit for appointment to the post borne in higher scale referred to in this order i.e. satisfactory report on O.P.R. / A.C.Rs., Vigilance Clearance, regular submission of Declaration of Assets etc.
 - ii) That the incumbents concerned are confirmed in the post on or before the dates shown against the name of each in terms of Finance Department's Memo. No.6059-F, dated 25.06.1979, NO.6060-F, dated 25.06.1979 and No.6391(350)-F, dated 01.06.1981.
 - iii) That the fact of giving appointment or no appointment in pursuance of this order should immediately be reported to the undersigned.
 - iv) That after appointment to the post of higher scale of pay as referred to above, the fact or vacating the post by the incumbents concerned due to retirement or otherwise should immediately be reported to this Department. Also, information regarding death / resignation cases of Schedule 'B' Stenographers upto 31.03.2009 may be furnished to this Department so that we may prepare another supplementary list of Schedule 'B' Stenographers eligible for appointment to the higher scale of pay under the promotion policy.
2. The Governor has also been pleased to direct that the benefit of higher scale shall be admissible to the incumbent as personal to him and on his vacating the post either due

to retirement or otherwise, the vacancy should be filled up by the concerned appointing authority in the post of Basic Grade (i.e. ₹ 4,000-8,850/-) now in the Pay Band-3 i.e. ₹ 7,100-37,600/- with Grade Pay ₹ 3,600/- only under intimation to this Department.

3. The Appointing Authorities who are to implement this promotion order, are requested to send the names of the new incumbents filling up the resultant vacancies with copies of their letter of allotment issued by the Public Service Commission if these incumbents are appointed after 22.08.1989.

4 The concerned Appointing Authorities are hereby informed that if any factual error is subsequently detected the order of appointment to higher scale shall be liable to be cancelled / modified in terms of Finance Department's Memo. No.3741-F, dated 18.07.1964 and amount overdrawn if any will be recovered.

5. All the concerned Appointment Authorities are hereby requested to follow the existing norms or promotion in these cases of allowing appointment to higher scale and nomenclature communicated vide NO.1261-F, dated 15.02.2006.

Sd/-

S. K. Ram.

Joint Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL
Finance [Audit]Department, 10th Floor
“NABANNA” Mandirtala, Howrah - 711 102

No. 3339-F(H)

Dated, Howrah the 25th June, 2014.

NOTIFICATION

Directorate of Pension, Provident Fund and Group Insurance [DPPG] is entrusted with the job of scrutiny of pension papers, sanctioned by different heads of offices of Non-Government Educational Institutions, Municipalities, Panchayat Bodies and other Government Offices and for issuing Pension Payment Orders [PPO] to the pensioners throughout the State of West Bengal.

2. At present there is only one centrally located office of Directorate of Pension, Provident Fund and Group Insurance [DPPG] at Purta Bhaban, Salt Lake, Kolkata -91.

3. The Government has been considering for sometime past, to set up a new branch office of Directorate of Pension, Provident Fund and Group Insurance [DPPG] at UTTARKANYA for disposing all pension cases of the pensioners from the districts of North Bengal starting from Malda northwards.

4. After careful consideration of the matter, the Governor has been pleased to decide to set up a new branch office of Directorate of Pension, Provident Fund and Group Insurance [DPPG] at UTTARKANYA, Siliguri for disposing all pension cases of the pensioners from the districts of North Bengal starting from Malda northwards with effect from 1st August, 2014.

5. The Governor has also been pleased to accord sanction to the creation of the marginally noted posts of the new Branch office in the existing scale of pay and other allowances as admissible under the rules of the Government from time to time.

6. The charge will proceed from the head of account “ 2054 - Treasury and Accounts Administration -00 - 800 - Other Expenditure - NP - Non Plan - 004-Directorate of Pension, Provident Fund and Group Insurance [FA] - 01 - Salaries” from the State Budget.

SI No	Name of the Post	Number of Posts	Method of Recruitment
01	Joint Director	1 [one]	From the Officers of WBA & AS/WBCS[Exe]
02	Head Clerk-cum- Accountant	2 [two]	By way of transfer
03	Upper Division Clerk	4 [four]	By way of transfer
04	Lower Division Clerk	3 [three]	By way of transfer
05	Group- 'D'	2 [two]	By way of transfer

06	Data Entry Operator	1 [one]	On contractual basis
07	Software Personnel	1 [one]	On contractual basis

7. The Governor has further been pleased to authorize the Joint Director, vide the post created in para -5, to act as 'Head of Office' of the new branch office of DPPG, in terms of sub-rule 16A of Rule 5 of the West Bengal Service Rules, Part-I.

8. This Notification issues with approval of the Cabinet vide Cabinet Sectt. U/o No.Cab[D]-1741 dated 20.6.2014 and in the interest of public service.

9. The Principal Accountant General [A&E], West Bengal, is being informed accordingly.

By Order of the Governor
Sd/-
H. K. Dwivedi
Principal Secretary
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No: 5067-F(P)

Date: 26.09.2014

NOTIFICATION

In exercise of power conferred by the proviso to clause (3) of article 320 of the Constitution of India, the Governor is pleased hereby to make, with immediate effect, the following amendments in the West Bengal Public Service Commission (Exemption from Consultation) Regulations, 2008, issued with this Department notification No.9103-F, dated the 3rd December,2008, as subsequently amended, published in the Kolkata Gazette, Extraordinary, Part I, dated the 22nd December,2008 (hereinafter referred to as said regulations):-

Amendments

In the said regulations, in regulation 17, in the Table, in serial No. 28 after item in cxix column (1) and the entries relating thereto in column (2) insert the following items in column (1) and the entries thereto in column (2), respectively:-

cxx	Basic Grade Dental Surgeons;
cxxi	Clinical Tutors/Demonstrators;
cxxii	Assistant Professor;
cxxiii	Associate Professor;
cxxiv	Professor;
cxxv	Principal [for Institution]
cxxvi	Superintendent;
cxxvii	Dental Technician;
cxxviii	Dental Hygienist;
cxxix	Dental Radiologist;
cxxx	Assistant Superintendent;
cxxxi	Dental Mechanic;

By order of the Governor

Sd/-

Principal Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 6191-F(P)

Dated : 08.12.2014

MEMORANDUM

Sub : Grant of Honorarium and Conveyance Charge to Inquiring Authority and Presenting Officer appointed from retired officers.

Consequent upon inclusion of the provision for appointment of retired Government officers as Inquiring Authority and Presenting Officer as well as legal practitioner as Presenting Officer by way of amendment in the West Bengal Services (Classification, Control and Appeal) Rules, 1971 vide notification No. 4956-F(P) dt. 19.09.2014, it has become necessary to fix up the rate of honorarium and conveyance charge to be paid to them.

Now, after careful consideration of the matter, the Governor has been pleased to fix up honorarium and conveyance charge payable to them in the following manner.

Particulars		Rate per case
Honorarium	(i) Inquiring Authority (Retired officers)	Rs. 25,000/-
	(ii) Presenting officer (Both retired officers & legal practitioners)	Rs. 7,000/-
Conveyance Charge	(i) Inquiring Authority	Rs. 6,000/- per case.
	(ii) Presenting officer	Rs. 4,000/- per case.

The above is subject to the following conditions :-

- 1) A case is to be completed within a period of six months. In case of delay beyond the said period which is not due to non-cooperation of the charged employee or due to stay order from any court, the honorarium will be reduced by 50%.
- 2) Not more than 20 cases will be assigned to any Inquiring Authority or Presenting Officer in a calendar year.
- 3) Secretarial Assistance will be provided by the Administrative Department.
- 4) No Government vehicle will be provided to anyone.

- 5) Engagement of retired officers and legal practitioners may be made with the approval of departmental Secretary when the number of Departmental Proceedings are large and those are not possible to dispose of engaging in service officers.

This order will take immediate effect.

Sd/-

A. K. Das

OSD & E.O. Joint Secretary to the
Government of West Bengal

**Government of West Bengal
Finance (Audit) Department
Nabanna, Howrah-102.**

No.6472-F(Y)

Dated, the 19th December, 2014.

MEMORANDUM

Sub : Re-employment of retired employees on Contractual basis
in Kolkata Pay and Accounts offices.

In view of severe shortage of manpower in Kolkata Pay & Accounts Offices, the Government filled up the vacant posts of 45(forty five) Lower Division Clerks and 6(six) Group-‘D’ staff on contract basis for a period of six months at consolidated pay of Rs. 10,000/-p.m. and Rs.8,000/- p.m. respectively vide Memo No.7663-F(Y) dated 06.09.2012. Later the contract was extended for a period of six(6) months, three(3) months, three(3) months, and further six(6) months vide Memo Nos. 4718-F(Y) dated 13.06.2013, No.129-F(Y) dated 08.01.2014, Memo No.2142-F(Y) dated 16.04.2014 and No. 3004-F(Y) dated 09.06.2014 respectively.

Now considering the continuous scarcity of staff in the Kolkata Pay & Accounts Offices, the Government have decided to extend the period of Contract Service of the 45(forty five) Lower Division Clerks and 6(six) Group-‘D’ staff for a further period of six(6) months from 01.01.2015 ending on 30.06.2015 at a consolidated pay of Rs.10,000/-p.m. and Rs.8,000/-p.m. for each Lower Division Clerk and Group-‘D’ staff respectively.

The service of 51 employees (45 L.D.C. + 6 Gr. ‘D’ staff) can not be retained beyond 30.06.2015.

This has approval of Hon’ble M.I.C., Finance Department.

Sd/-

G. Samanta

Joint Secretary to the
Government of West Bengal.

**Government of West Bengal
Finance Department
Audit Branch**

No.6717-F(P)

Dated: 08.09.2015.

MEMORANDUM

In cancellation of the FD order No.6649-F(P) dated 04.09.2015, it has been decided to include the following under Clause (1) of FD order No.2013-F(P) dated 06.03.2012:

(f) Child Care Leave (CCL),

(g) Maternity Leave,

subject to the condition that the leave was sanctioned before the issuance of FD order No.6501-F(P) dated 31.08.2015.

Sd/-

[H. K. Dwivedi]

Principal Secretary to the
Government of West Bengal

Government of West Bengal

Finance Department

Audit Branch

NOTIFICATION

No. 7106-F(P), the 28th September, 2015. In exercise of the power conferred by the proviso to clause (3) of article 320 of the Constitution of India, the Governor is pleased hereby to make, with immediate effect, the following amendment in the West Bengal Public Service Commission (Exemption from Consultation) Regulations, 2008, issued with this department notification No. 9103-F, dated the 3rd December, 2008 and published in the *Kolkata Gazette, Extraordinary*, PART I, dated the 22nd December, 2008, as subsequently amended (herein referred to as the said regulations):

Amendment

In the said regulations, in regulation 17, in the Table, after serial No. 28 in column (1) and the entries relating thereto in column (2), insert the following serial No. in column (1) and the entries relating thereto in column (2), respectively :

“29. All Group D posts which are not included in other serial Nos. as mentioned above”.

By order of the Governor,

Sd/-

H. K. Dwivedi

Principal Secy. to the Govt. of West Bengal.

Government of West Bengal
Finance Department
Audit Branch

No.7682-F(P)

Dated: 03.11.2015

MEMORANDUM

The question of change of designation of Sub-Assistant Engineer included in the West Bengal Sub-ordinate Service of Engineers (Civil), the West Bengal Sub-ordinate Service of Engineers (Electrical), the West Bengal Sub-ordinate Service of Engineers (Mechanical) and posts under various departments, directorates, other offices and establishments under the rule making power of the State Government to Junior Engineer has been under active consideration for some time past.

With the view to effect such change, single common recruitment rules have already been framed under Notification No. 7551-F(P) dt. 16.10.2015.

Accordingly, the Governor has been pleased to decide that designation of Sub-Assistant Engineer in all the three services, offices, directorates, other offices and establishments in three disciplines, namely, Civil, Electrical and Mechanical be changed from Sub-Assistant Engineer (Civil), Sub-Assistant Engineer (Electrical) and Sub-Assistant Engineer (Mechanical) to Junior Engineer (Civil), Junior Engineer (Electrical) and Junior Engineer (Mechanical) respectively.

This will take effect retrospectively from 16,10.2015.

Sd/-

A. K. Das

OSD & E. O. Joint Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 5683-F(Y)/WB

Kolkata, the 18th November 2015

Sub : Revision of Reporting, Reviewing and Accepting Authorities for Self Appraisal Report (SAR) of WBA&AS Officers & Issue of guidelines thereof.

MEMORANDUM

‘Self Appraisal Report’ was introduced by Finance Department for the officers belonging to the cadre of West Bengal Audit & Accounts Service with effect from Reporting Year 2007-2008 vide Memorandum No.3939-F, dated 17th May, 2007. Since then number of posts borne in the cadre of West Bengal Audit & Accounts Service have increased manifold and several new types of posts have been created. Significant changes have also taken place in the field of financial administration of the government with the introduction of Financial Advisor system in all departments. Consequently, officers belonging to West Bengal Audit & Accounts Service have been posted as Financial Advisor, Deputy Financial Advisor & Accounts Officer in different departmental clusters.

After careful consideration of the matter the following revised guidelines are being issued in partial modification of earlier guidelines issued by this department from time to time for necessary compliance herein after:

1. Self Appraisal Reports shall be drawn up separately for each Reporting Year beginning on 1st April and ending on 31st March of next year. When more than one Self Appraisal Reports are drawn on an Officer during the course of a Reporting Year, each Self Appraisal Reports shall indicate the period to which it relates.
2. The Officer Reported upon shall fill in the personal data in Part - I A & Part-II of the Specified format with his / her full signature and the post(s) held by him / her during the period under report and submit the Self Appraisal Report to the Reporting Officer within one month from the close of the Reporting Year i.e., by the 30th April without fail under intimation to WBA&AS Cell of Group T, Finance Department. Officer concerned shall also make an online entry in the SRMS Portal of WBA&AS Officers in respect of submission of SAR to Reporting Officer for which separate guidelines will be issued later on.
3. The officer reported upon shall get the “Appraisal of Attendance” (Part-I B) prepared and signed by the Officer-in-Charge of Establishment Section of the Office / Head of Office or any other officer authorized by Head of the Office for maintaining the attendance in the office or by Reporting Officer himself.

4. Name of the officer reported upon in the Self Appraisal Reports is often written in abbreviated form instead of showing the full name. In such cases, it becomes difficult to identify the Officer and to place the Self Appraisal Report in the appropriate folder, resulting in mixing up with Self Appraisal Reports of other officers having the same abbreviated name. Therefore, full name along with appropriate Designation of the officer reported upon must be mentioned clearly in the Self Appraisal Report.
5. The officer reported upon shall have to state brief and specific description of duties as has been allotted to him / her by the Head of Office in Para 1 of Part -II. Ideally this should be in bullet form not exceeding 100 words. The Achievements in Para 2 of Part-II shall be specific and objective in nature and not general comments. Comparative figures with respect to last year or Year-on-Year basis may be mentioned. Achievements should be quantified to the best possible extent. Any special initiative, achievement or performance should be mentioned with specific details.
6. In terms of Finance Department Memo No. 9135-F dt. 10-09.2002, the WBA&AS Officers will also additionally have to score 70% on attendance to become eligible for appointment in higher pay scales, both functional and non-functional and marking on attendance in their cases shall be as per the format prescribed in Finance Department's aforesaid Memorandum dated 10-09-2002. "Appraisal of Attendance" (Part-I B) shall be prepared and signed by the Officer-in-Charge of Establishment Section of the Office / Head of Office or any other officer authorized by Head of the Office for maintaining the attendance in the office or by Reporting Officer himself.
7. The Govt. has specified the designation of the Reporting Officer, Reviewing Officer and Accepting Authority in respect of all the Officers Reported upon as per enclosed Schedule.
8. Part - III requires the Reporting Authority to comment on Part - II as filled up by the officer reported upon, and specifically state whether he / she agrees with the responses in relation to the accomplishments. In case of disagreement the reporting authority should highlight the specific portions with which he/she is unable to agree and the reasons for such disagreement.

9. INTEGRITY

The following instructions are issued in regard to filling the column on "Integrity":

- a) Supervisory Officers should maintain a confidential diary in which instances creating suspicion about the integrity of an officer reported upon should be noted from time to time and the actions to verify the truth of such suspicions should be taken expeditiously by making confidential enquiries departmentally or by

- referring the matter to the Vigilance Commission. At the time of recording the Confidential Report, this diary should be consulted and the material in it to be utilised for filling in the column on “integrity”.
- b) If some adverse material is recorded in the column specified for “integrity” then the Confidential Report should accompany evidence of the adverse comments.
 - c) The column of “integrity” should not be filled up by the remarks “Average” or “Below Average” since they are of ambiguous nature and said column also should not be left blank.
10. The Reporting Officer shall record his views in Part-III of the specified format and transmit the same to the Reviewing Officer by the 30th May next, preserving a photocopy at his end. Reporting Officers shall make a pen picture of the qualities and personality of the officer reported upon in Point no. [C] 3 of Part-III. Reporting Officer is required to state at Point No.4 under Para (C) of Part III (Annexure- I) whether he agrees with the “Appraisal of Attendance” of the officer concerned as noted in the (Part-I B). In Point No. C (5) Overall Grading covering all aspects of performance of the officer reported upon shall be recorded under “Overall Grading” amongst ‘Outstanding’, ‘Very Good’, ‘Good’, ‘Average’, and ‘Below Average’.
 11. After recording comments in Part-IV, the Reviewing Officer shall transmit the Confidential Reports to the Secretary / Special Secretary, Group - T, (WBA&AS Cell), Finance Department by 30th June next for placing it to the Accepting Authority.
 12. In case, where the Reviewing Officer is also the Accepting Officer, the Confidential Report shall be sent to the Secretary / Special Secretary, Group - T (WBA&AS Cell), Finance Department by 30th June next.
 13. In case of all the WBA&AS officers, Accepting Officer of Confidential Report will be as under:
 - a) Principal Secretary, Finance Department will be Accepting Officer for the Officers belonging to scale no. 18 & 19 (Pre-revised ROPA’98), and
 - b) Secretary / Additional / Special Secretary in charge of Group “T” (WBA&AS Cell) of Audit Branch will be Accepting Officer for the Officers belonging to scale no. 16 & 17 (Pre-revised ROPA’98).
 14. The Group - T (WBA&AS Cell), Finance Department shall be the custodian of the Confidential Reports and shall record and review the status of Confidential Reports of all service members in order to ensure acceptance of same by the Finance Department within 31st July next.
 15. Within a Reporting Year a Confidential Report may be drawn for fractional period when either the Reporting Officer or the Officer Reported Upon relinquishes the charge of the post. In both occasions the Officer Reported upon shall fill in the

data & submit the Report to the Reporting Officer at the time of relinquishment of the charge of the post or immediately thereafter.

- a. Where the Reporting Authority has seen but the Reviewing Authority has not seen the performance of the officer reported upon for at least three (03) months during the period for which Confidential Report is to be written the Reporting Authority shall write the Confidential Report of any such officer and forward it to Reviewing Authority. Reviewing Authority shall make a note to that effect along with his observations before passing it to next higher authority for acceptance.
- b. Where the Reporting Authority has not seen but the Reviewing Authority has seen the performance of the officer reported upon for at least three (03) months during the period for which Confidential Report is to be written the Reviewing Authority shall write the Confidential Report of any such officer for any such period.
- c. Where neither the Reporting Authority nor the Reviewing Authority have seen the performance of an officer for at least three (03) months during the period for which Confidential Report is to be written and / or when the Confidential Report of any officer is found to have not been initiated / countersigned for particular year (s) and the respective officers mentioned as authorities are not available at the present place, the existing officers will initiate (report) / countersign (review) the Confidential Report of the concerned officer on the basis of the performance and other available records.
- d. An Officer shall not be competent to report or countersign the Confidential Reports of an officer Reported upon after one month of the retirement from Govt. Service or, in other cases, demission of office.
- e. If the Confidential Reports of any officer for some past year(s) are not available either in the Finance Department or in the office where he worked, Finance Department may call for “Report on Performance” of the concerned officer during the period under reference from the existing authorities in order to enable the Special Secretary / Secretary (Group-T) to initiate the Confidential Report(s) of such officer(s) and place before the Secretary / Pr. Secretary, Finance Department for acceptance irrespective of scale of officer.

16. COMMUNICATION OF ADVERSE/CRITICAL REMARKS :

- a. Any remarks in the Confidential Report of an Officer Reported upon, which in the opinion of the Government is adverse or critical or “Below Average” should be communicated to the officer in writing by the Government within three months of receipt of the Confidential Report and a note to this effect should be recorded in the Confidential Report files.

- b. An Officer may represent to the Government against the adverse remarks so communicated within three months of the date of its receipt by him/her or within such other extended date as the Government may allow.
 - c. The Government after consulting the Reporting Officer or the Reviewing Officer as may be necessary consider the representation and pass order on it as early as possible, either:
 - i) Rejecting the representation; or
 - ii) Toning down or substituting the remarks; or
 - iii) Expunging the remarks.
 - d. The Order passed by the Govt. shall be final and the officer should be suitable informed. The necessary change in the Confidential Report should be effected under attestation by the proper authority.
 - e. Remarks recorded by an officer in the Confidential Report should prevail unless it is contradicted by any of the Higher Authorities to whom it is required to be submitted or modified under Para 16 (c) above.
17. A Revised Format of CONFIDENTIAL REPORT for WBA&AS officers is also enclosed.
18. This order will take effect from Reporting Year 2015-2016.

These instructions are brought to the notice of all Administrative Departments including all Divisional Commissioners and District Magistrates for proper circulation, to all Heads of Directorate, Regional Officers and Public Sector undertakings / Autonomous Bodies, etc. as well as Sub-Divisional officers for compliance and guideline.

Sd/-
H. K. Dwivedi
Principal Secretary

**Government of West Bengal
Finance Department
Nabanna
325, Sarat Chatterjee Road,
Howrah.**

No. 8006-F(P)

Dt. 24.11.2015

MEMORANDUM

In this Department Memo No.9243-F(P), dt.14.11.2012 read with No.9574-F(P), dt.27.11.2012 decision was taken to fill up 3000 (three thousand) vacancies of Group-D posts on contract basis in different departments on consolidated contractual remuneration as per provisions in Memo No.9008-F(P), dt.16.9.2011.

Later, in this department Memo No.7632-F(P) dt.30.10.2015 read with no.7840-F(P) dt.16.11.2015 post-facto approval was accorded for additional engagement of 100 (one hundred) Group-D staff in Irrigation & Waterways Department over and above 3000 approved earlier for different departments under Memo nos. noted above.

The tenure of engagement of such Group-D staff was last extended for a period of 1 (one) year vide Memo no.5797-F(P) dt.20.11.2014.

Now, the undersigned is directed to state that the Governor has been pleased to extend engagement of such Group-D staff as covered under the said memos for a further period of 3 (three) years on the existing terms and conditions.

Sd/-

A. K. Das

OSD & E.O. Joint Secretary to the
Govt. of West Bengal

Government of West Bengal
Finance Department
Audit Branch, WBA&AS Cell
Writers' Buildings, Kolkata-700001

No. 5974 -F(Y)/WB

Dated: 11.12.2015

NOTIFICATION

Finance Department has introduced a Web Based Version of “Service Record Monitoring System” for Constituted Cadre officers of West Bengal Audit & Accounts Service (WBA&AS) under URL <http://wbaasprofile.gov.in> vide Notification No. 3073-F(Y)/WB, dated 22.05.15.

To enhance the coverage of SRMS further, introduction of online application & issue of letter of identification for Half Yearly Departmental Examination has been under active consideration of this Department for some time past. After careful consideration of the matter online application & issue of letter of identification for Half Yearly Departmental Examination is hereby introduced with effect from Half Yearly Departmental Examination, December, 2015. To streamline the process the following guidelines are hereby issued in respect of online application & issue of letter of identification for Half Yearly Departmental Examination of WBA&AS officers for compliance hereafter:

1. Officers are required to login to www.wbaasprofile.gov.in following usual procedure (entering User Name & Password). Officers need to select Apply Online - Departmental Examination-Application Entry option for online application (Refer to Instructions).
2. Officers shall fill in application form online and click on “Apply” button to submit. A pop up message will be displayed acknowledging submission of application form and a system generated “Application ID” will be sent to the registered email ID of the officer concerned.
3. After Application is submitted online by the Officer, the Service Record Cell, Group T of Finance Department will process and Approve / Reject the Application as per rules through the System. Once the application is approved / rejected the concerned Officer shall receive the intimation through email.
4. After Approval, the officer concerned shall also be able to generate “Letter of Identification” through SRMS under Apply Online - Departmental Examination-Letter of Identification only in pdf format and take a print out of the system generated letter of identification.
5. The concerned officer can get the Letter of Identification signed by concerned District Magistrate / Additional District Magistrate / Head of Office / Sub Divisional

Officer / Pay & Accounts Officer / Treasury Officer of the respective district / sub-division or office (corresponding to place of posting of the officer concerned) along with the seal at the appropriate place both as Issuing Officer and Attesting Officer on the system generated letter of identification.

6. The Public Service Commission, West Bengal will allow the officer concerned to appear in the Half Yearly Departmental Examination on the basis of this signed Letter of Identification.
7. For detailed schedule of opening & closing date of application and date of issue of letter of identification in respect of Half Yearly Departmental Examination, December, 2015 officers are directed to visit www.wbaasprofile.gov in and ensure strict compliance accordingly.
8. It is further stated that henceforth there is no need to send physical application to Service Record Cell (Group T) of Finance Department for appearance in Departmental Exams and no physical copy of letter of identification will be issued by the Service Record Cell.
9. These instructions are brought to the notice of all the Administrative Departments including all Divisional Commissioners and District Magistrates, Heads of Directorate, Regional Offices and Public Sector undertakings / Autonomous Bodies, etc. as well as Sub-Divisional Officers for compliance and guideline.

Encl: Instructions.

Sd/-
(P A Siddiqui)
Secretary to the
Govt. of West Bengal

Annexure to Finance Department Notification No. 5974-F(Y), dated 11.12.15.

INSTRUCTIONS TO OFFICERS

1. Officers are required to login to www.wbaasprofile.gov.in following usual procedure (entering User Name & Password). Officers need to select **Apply Online - Departmental Examination-Application Entry** option for online application
2. In the application form entry page items mentioned under Sl. No. 1 to 5 will be retrieved from the system database along with the month & year of examination at the top of the page.
3. Officer concerned has to fill in Sl. No. 6 to 8 by entering appropriate information. Sl. No. 9 & 10 has already been updated by the SRMS Cell based on the last published results of Half Yearly Departmental Examination, June 2015 (Public Service Commission, West Bengal Notification No.318-PSC/Con. (B), dated 4th December, 2015.
4. Officers will be allowed to appear in all papers in which he/she is still liable to pass as mentioned under Sl. No. 10 of the application form.
5. After entering all relevant details on the application form officers need to click on “Apply” button at the bottom of the page. A pop up message (“Applied Successfully”) will be displayed acknowledging submission of application form and a system generated “Application Id” will be sent to the registered email id of the officer concerned.
6. After Application is submitted online by the Officer, the Service Record Cell. Group T of Finance Department will process and Approve / Reject the Application as per extant rules through the System. Once the application is approved / rejected the concerned Officer shall receive the intimation through email. After Approval, the officer concerned shall also be able to generate “Letter of Identification” through SRMS under Apply Online - Departmental Examination- Letter of Identification only in pdf format and take a print out of the system generated letter of identification.
7. Officers need to take a print out of the system generated letter of identification. This has to be signed and authenticated by the authorities mentioned at Para No.5 of Finance Department Notification No. 5974-F(Y)/WB, dated 11.12.15 for producing the same at the examination hall of Public Service Commission, West Bengal.
9. For schedule of online application (opening & closing dates) & date of issue of letter of identification visit www.wbaasprofile.gov.in. All officers are directed to comply with the schedule strictly.

GOVERNMENT OF WEST BENGAL
Finance Department
“NABANNA”
Mandirtala, Howrah - 711102

No. : 8395-F[Y]

Dated: 11.12.2015

MEMORANDUM

Of late the Department of Revenue , Ministry of Finance, Government of India has drawn attention of the State Government to the low compliance level with respect to TDS provisions of the Income Tax Act, 1961 in the case of Government deductors i.e. DDOs and the resultant mismatch between the tax credit claimed by the tax payers and the credit available in the Government records.

With a view to reducing instances of such mismatch, all DDOs of the State are advised to follow the codal provisions regarding deduction of tax at source and submission of quarterly returns with complete and correct data of TDS and issue TDS Certificate in prescribed format as per Income Tax Act and Rules.

The DDOs are also advised to avail themselves of the Deductors Educational Programmes to be conducted by the Officers of the TDS wing of Income Tax Department in their region.

Sd/-
G. Samanta
Joint Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No.597-F(H)

Dated, Howrah, the 3rd February, 2016.

NOTIFICATION

Economic Offence Investigation (EOI) Cell was set up in the Finance Department mainly to monitor the activity of Chit Funds and related economic offences. However, this cell could not be made functional for want of appropriate legal frame work. Due concerted effort and initiative were taken by the State Government to enact the West Bengal Protection of Interest of Depositors in Financial Establishment Act, 2013. This Act was assented to by the President of India on 25th March, 2015, subject to some additional amendments to the said Act. The Amendment Act of 2015 has also been assented to by the President and has duly been published in the Kolkata Gazette dated 14.01.2016 .

2. It is now felt necessary to strengthen the EOI setup and hence to create a separate **Directorate of Economic Offences** in place of erstwhile EOI Cell.
3. After careful consideration of the matter, the Governor has been pleased to decide to set up the **Directorate of Economic Offences** under the Finance Department.
4. The jurisdiction of the new Directorate shall be the entire State of West Bengal with its headquarter at Kolkata.
5. The Directorate of Economic Offences will be headed by a Director who will be appointed by the Government.
6. The existing Economic Offences Investigation Cell under the Finance Department shall be merged with the Directorate of Economic Offences with all its infrastructure and man power including the 276 posts, as detailed below, in different categories created vide Finance Department's Notification No. 7457-F(H) dated, 15.10.2015.

Table-A		
SI. No.	Name of the Post	Number of Posts
1	DG/ADG	1 (One)
2	IG	1 (One)
3	SP	1 (One)
4	Law Officer	1 (One)
5	Head Assistant	2 (Two)
6	PA	7(Seven)
7	UDA	10(Ten)
8	LDA	10(Ten)
9	Group-D	HO(Ten)

Table-B		
SI. No.	Name of the Post	Number of Posts
1	SP	4 (Four)
2	Dy. SP	13 (Thirteen)
3	Inspector	23 (Twenty three)
4	SI	29 (Twenty nine)
5	ASI	46(Forty six)
6	Constables	118(One hundred eighteen)

7. The Governor has further been pleased to accord sanction to the creation of the following posts for the new Directorate in the existing scale of pay and other allowances as admissible under the rules of the Government from time to time.

SI. No.	Name of the Post	Number of Posts	Criteria of Appointment
1	Additional Director (Administration)	1 (One)	From the officers of WBCS (Exe) or on re-employment basis by a retired WBCS (Exe) Officer not below the rank of Joint Secretary.
2	Accounts Officer-Cum- Drawing and Disbursing Officer	1 (One)	From the officers of WBA&AS Cadre or on re-employment basis by a suitable retired WBA&AS Officer.

8. This issues with the concurrence of Group P 2 of Finance Department vide U/O No. Group P2/2015-2016/0593 dated 29.01.2016 in the interest of public service.

9. The Pr. Accountant General (A & E), West Bengal, is being informed accordingly.

By Order of the Governor,
Sd/-
H. K. Dwivedi
Principal Secretary to the
Government of West Bengal.

Government of West Bengal
Irrigation & Waterways Department
Jalasampad Bhavan, 3rd Floor; Western Block,
Salt Lake; Kolkata-700 091

No.2649-1E/3M-100/13

Dt. 03.10.2016

CORRIGENDUM

In exercise of the restructuring and reorganization of various offices in the Irrigation & Waterways Directorate the undersigned is directed to corroborate the following points at Annexure to the Notification No. 108 Dt. 1.8.2016 issued by this Department.

In the said Annexure -

1. In column 4 at Table 3.0 SI. No.1 the phrase “Additional posts along with persons in the rank of clerical staff (Group-B & Group-C) and Group-D staff, all belonging to Regional cadre of the Teesta Design Division-I to be transferred to this Division (Vide SI.3 below)” is substituted by the phrase “Additional posts along with persons in the rank of Gr.-B , Gr.-C and Group-D staffs, all belonging to Regional cadre of the Teesta Design Division-I to be transferred to this Division (Vide SI.3 below)”.
2. Please read 8 transferable posts instead of 9 transferrable posts at Column No.3 , 2nd para at Row-3 .
3. In column 4 at table 3.0 SI. No.3 the phrase “Clerical and Group D posts are to be transferred to erstwhile Teesta Design & Planning Division, since renamed as Teesta Design Division as stated against SI.1 above by creating equivalent number of posts in that Division” is substituted by the phrase “All Gr.-B, Gr.-C & Group D posts are to be transferred to erstwhile Teesta Design & Planning Division, since renamed as Teesta Design Division as stated against SI.1 above by creating equivalent number of posts in that Division”.
4. In column 3 at table 3.0 SI. No.4 the phrase “All 9 transferrable technical posts(1-Executive Engineer & 3-Assistant Engineer) are to be transferred to the Dam Safety Organization (DSO) at Jalasampad Bhavan, along with incumbents holding the posts, by creating equivalent number of posts in the DSO.” is substituted by the phrase “All 5 transferrable technical posts(1-Executive Engineer, 4-Assistant

Engineer) are to be transferred to the Dam Safety Organization (DSO) at Jalasampad Bhavan, along with incumbents holding the posts, by creating equivalent number of posts in the DSO”.

5. In column 4 at table 3.0 SI. No.4 the phrase “Clerical and Group D posts of the Division are to be transferred to the Teesta Design Circle, by creating equivalent posts in that Circle” is substituted by the phrase “All Gr.-B, Gr.-C & Group D posts of the Division are to be transferred to Teesta Design Circle, by creating equivalent number of posts in that Circle”.

All others information & statements are remained unchanged.

All concerned are being informed accordingly.

Sd/-

Joint Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 5822-F(P)

Date-10.11.2016

RESOLUTION

The Governor is pleased to extend the term of Office Chairman and other Members of the Sixth Pay Commission, West Bengal constituted vide Finance Department Resolution No. 8070-F(P), dated 27.11.2015 with subsequent amendments vide Resolution No. 1055-F(R), dated 24.02.2016, 1205-F(P), dated 01.03.2016, 1742-F(P), dated 29.03.2016 and 2762-F(P), dated 25.05.2016 for a further period of one year with effect from 27.11.2016.

By Order of the Governor,

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal
Finance Department

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH

No. 1083-F(J)-W.B.

Date : 23.03.2017

MEMORANDUM

Subject: State Government Employees Group Insurance Scheme, 1983- Table of Benefits Under Savings Fund for the membership period from 469th month to 492nd month.

In continuation of this Department Memo No. 2255-F(J)WB dated 02.04.2015 the undersigned is directed to say that a new table of Savings Fund benefits under the above mentioned scheme has been drawn up for further period of membership from the 469th month to the 492nd month counted from April, 1978 and a copy of the same is annexed for guidance of all concerned. The table shows the accumulated amounts as payable on Savings Fund Account to the members of the scheme corresponding to the period of membership as noted against each.

2. Any subscription remaining due on the date of retirement/death shall be recovered with interest from the entitlements as shown in the table.
3. All heads of Departments/Offices are requested to circulate copies to all Offices/DDOs under their control.

Sd/-

K. K. Banerjee
Dy. Secretary to the
Government of West Bengal.

Table of benefits showing Savings Fund accumulation under GISS-83' for subscription @Rs.8/-per month.

Periods of Membership (in months)	Accumulated amount (with interest) in Rupees	Periods of Membership (in months)	Accumulated amount (with interest) in Rupees
469	8989	481	9590
470	9038	482	9642
471	9087	483	9694
472	9136	484	9746
473	9185	485	9798
474	9235	486	9851
475	9285	487	9904
476	9335	488	9957
477	9386	489	10011
478	9436	490	10064
479	9487	491	10118
480	9539	492	10172

Sd/-

Dy. Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch, WBA&AS Cell
Writers' Buildings, Kolkata- 700 001.

No. 3314-F(Y)/WB

Dated: 18.07.2017

Sub : In-service training of Officers of State Constituted Services

The matter of introduction of in-service training programme with an exposure to foreign institution for State Constituted Services in line with WBCS (Exe.) officers has been under active consideration of the Govt. for some time past. After careful consideration of the matter the Governor is pleased to approve 2 (two) weeks in-service training programme on Public Finance and Budgeting at O.P. Jindal Global University, Haryana and Lee Kuan Yew School of Public Policy, Singapore from 2nd October, 2017 to 13th October, 2017 for 25 (twenty five) officers of the State Constituted Services.

2. The names of the State Constituted Services eligible for participation in the aforesaid training programme along with respective quota of trainees for each service are detailed below :

Sl. No.	Name of the Constituted State Service	Quota of Trainees
1	West Bengal Audit & Accounts Service	7
2	West Bengal Commercial Tax Service	7
3	West Bengal Registration & Stamp Revenue Service	2
4	West Bengal Excise Service	2
5	West Bengal Food & Supplies Service	2
6	West Bengal Employment Service	2
7	West Bengal Co-operative Service	1
8	West Bengal Labour Service	1
9	West Bengal Agriculture Income Tax Service	1
	Total	25

3. The Cadre Controlling Authority of the respective State Services shall make initial short listing of officers in multiple of five times of the quota mentioned under Para 2 above for the aforesaid training programme based on the following criteria -
- Officers should have put in minimum 15 (fifteen) years of service from the date of joining to the date of commencement of training programme.
 - Officers should have at least 08 (eight) years of service remaining (His/her date of superannuation should not fall within 30.09.2025) from the date of start of training programme.

- c) Officers who have already undergone foreign training programme in any official capacity are not eligible for the aforesaid training.
 - d) Officers should be cleared from vigilance angle and must have submitted his/her Asset Declaration Statement (ADS) and ACK (SAR) regularly.
4. Cadre Controlling Authority of the respective services is required to submit the following report to this department (**The Secretary, VVBA&AS Cell, Finance Department, Writers' Buildings, Block IV, Ground Floor, Kolkata 700 001**) within **10th August, 2017** in respect of shortlisted officers for final selection to be made by the "Selection Committee" of Finance Department:
- i. Bio Data of officers & Consolidated Statement - Annexure-1 & 2.
 - ii. Complete ACR Dossier for last 5 (five years) starting from 2011-2012 to 2015-2016-Annexure-3.
 - iii. Vigilance Clearance Report of the State Vigilance Commission. West Bengal in respect of the concerned officer.
 - iv. Visa Application Form duly filled and signed by the officer concerned,
 - v. Covering letter duly signed by the officer concerned and addressed to The Visa Officer, Consulate General of Singapore, Delhi.
5. Final selection of trainees shall be made by the "Selection Committee" of Finance Department constituted for this purpose on the basis of recommendation made by the respective Cadre Controlling Department of the State Constituted Services. The "Selection Committee" shall comprise of:
- i. Principal Secretary, Finance Department.
 - ii. Secretary / Special Secretary (WBA&AS Cell), Finance Department.
 - iii. Special Secretary, Finance Department.
6. Based on the recommendation of the "Selection Committee", a final list of 25 (twenty five) trainees shall be prepared by Finance Department for undergoing the training.
7. Once selected an officer cannot opt out of the training programme. If he/she opts out for any reason, then the officer concerned would not be considered for such training programme for next three (03) years.
8. For any query relating to the training programme please contact Shri Avik Roy, Assistant Secretary- WBA&AS Cell, Finance Department on (033) 2214 1372. email id asgrt2.f-d-wb@gov.in.

Encl: As stated.

Sd/-
(H. K. Dwivedi)
Principal Secretary to the
Govt. of West Bengal.

Bio Data of Officers

1. Name of Officer:
2. Name of Service / Cadre :
3. Date of Birth:
4. Educational Qualification(s) :
5. Date of Entry into Service / Cadre :
6. Date of Confirmation in Service / Cadre:
7. Present Post (Substantive):
8. Present Office with Address :
9. Passport No. with Issue Date :
10. Mobile No. :
11. Email ID:
12. Special Achievement (if any, in brief) :
13. Training's Attended :

Signature of the Officer

Countersignature of the Cadre
Controlling Authority

Consolidated Statement of shortlisted officers eligible for Training Programme

Sl. No.	Name of the Officer (Shri/ Smt.)	Date of Birth	Year of Allotment	Date of Entry into Cadre	Date of Confirmation Service	Date of Retirement	Remarks (if any)
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							

(Signature of the Cadre Controlling Authority)

ACR dossier of short listed officers eligible for Training Programme

Sl. No	Name of Officer (Sh./Smt.)	Period of ACR(preceding 5 yrs) (Separate row for each part ACR)	Whether ACR is duly reported/reviewed/ accepted? If yes, mark (V) If no, indicate the deficiency with reasons e.g. not reviewed etc.	Whether ACR is valid as per ACR Rules of State Govt. If yes, mark (V) If no, indicate reasons	ACR Score (out of '4')	Date of Submission of Declaration of Assets	Remarks
1	2	3	4	5	6		7
		2011-12					
		2012-13					
		2013-14					
		2014-15					
		2015-16					

(Signature of the Cadre Controlling Authority)

Guidelines for filling up Visa Application Form

1. Passport:

Original Passport with the validity of minimum six months and minimum one blank page required. Please note attach all old passports (if any).

2. Visa Application Form:

Form 14A to be duly filled and signed by the applicant.

3. Photo Specification:

Two recent passport size colored photographs with matt or semi matt finish, 80% face coverage, white background and without border (Size: 35mm x 45 mm). Please note photographs should not be more than three months old, scanned/stapled and should not be used in any of the previous visas. This is required in addition to the photograph affixed on the Form 14A.

4. Covering Letter :

Covering-Letter from applicant stating his name, designation, passport number and purpose & duration of visit in brief. The letter should be duly signed by the applicant and addressed to -The Consulate General of Singapore, Delhi.

5. Financials:

Bank statement for last six months. (Required only for Fresh Passport holders).

6. The photograph needs to be affixed on the top of the corner of the form and cross signed.
7. The purpose of visit is TOURIST.
8. Date of travel to Singapore is 08 Oct., 2017.
9. in Form 14A in the Address of Origin, the box for PREFECTURE OF ORIGIN is to be left blank.
10. Place of stay is HOTEL. Please leave the address of place of stay blank.
11. In case of any confusion, kindly left the field blank in Form 14A. We will do it on our end.
12. Please do not attach Original Passport now. It will be requisitioned by the Finance Department after final selection of trainees.

Date:

To
The Visa Officer,
Consulate General of Singapore,
Delhi.

Subject: Request for a Tourist Visa.

Dear Sir/Madam,

I, _____ (Name as it appears on the
Passport) holding passport number _____ would like to travel to Singapore
for tourism purpose for _____ (Duration of Stay).

(If Applicable), the below mentioned will be accompanying me on this trip. (Spouse/
Children etc.)

Name

Passport number

Relation

Please find the visa application form duly filled and signed along with the valid passport,
Photographs and the relevant documents for your perusal.

All the expenses will be borne by me on this trip.

Kindly consider the application and grant necessary visa.

Thanking You,

X×YZ

(Contact Details)

Notes:

FORM 14 A

IMMIGRATION ACT [CHAPTER 133, SECTION-55(1)]

Affix a recent
Passport-size
photograph
here

* Tick (✓) where appropriate

APPLICATION FOR AN ENTRY VISA

PART I - PARTICULARS OF APPLICANT	
Name:	<input type="text"/>
Name as in Travel Document	<input type="text"/>
Alias	<input type="text"/>
Date of Birth: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female
D D M M Y Y Y Y	
Marital Status:	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed
Country of Birth:	<input type="text"/>
State/Province of Birth:	<input type="text"/>
Race: <i>(eg. Malay, Indian, Chinese, Caucasian etc.)</i>	<input type="text"/>
Nationality:	<input type="text"/>
Type of Travel Document Held: <i>(e.g. Passport, Certificate of Identity Document of Identity, etc.)</i>	<input type="text"/>
Travel Document No.:	<input type="text"/>
Travel Document Issue Date: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Expiry Date : <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
D D M M Y Y Y Y D D M M Y Y Y Y	
Country of Issue :	<input type="text"/>
Place of Issue :	<input type="text"/>
<i>Address in Country of Origin</i>	
Country of Origin:	<input type="text"/>
Division/State/Province of Origin:	<input type="text"/>
Prefecture of Origin	<input type="text"/>
County/District of Origin	<input type="text"/>
Address:	<input type="text"/>

PART III - ANTECEDENT OF APPLICANT

- (a) Have you ever been refused entry into or deported from any country, including Singapore? Yes No
- (b) Have you ever been convicted in a court of law in any country, including Singapore? Yes No
- (c) Have you ever been prohibited from entering Singapore? Yes No
- (d) Have you ever entered Singapore using a different passport or name? Yes No

PART IV - DECLARATION BY APPLICANT

I declare that the particulars and documents furnished in respect of this application are true and correct.

I undertake not to misuse controlled drugs or to take part in any political or other activities during my stay in Singapore which would make me an undesirable or prohibited immigrant under the Immigration Act.

I undertake to comply with the provisions of the Immigration Act and any regulations made thereunder or any statutory modification or re-enactment thereof for the time being in force in Singapore.

I undertake not to involve in any criminal offences in Singapore.

I undertake not to indulge in any activities which are inconsistent with the purpose for which the immigration passes have been issued.

I further undertake not to be engaged in any form of employment, business or occupation whilst in Singapore without a valid work pass issued under the Employment of Foreign Manpower Act (Cap. 91 A).

I am aware that overstaying or working illegally in Singapore is a serious offence and on conviction, the penalties may include mandatory imprisonment and caning.

I understand that if the Controller of Immigration is satisfied that I or any member of my family breaches this undertaking or becomes an undesirable or prohibited immigrant, he will cancel my immigration pass and the passes of the members of my family and we may be required to leave Singapore within 24 hours of such cancellation.

I understand that this application for and possession of a visa does not guarantee entry into Singapore and permission to entry is entirely discretionary at the point of entry.

I give my consent for your department to obtain and verify information from or with any source as you deem appropriate for the assessment of my application for immigration facilities.

Date

Signature of Applicant

Government of West Bengal
Consumer Affairs Department
11 A, Mirza Ghalib Street, Kolkata - 700 087.

No.: 3531 - CA/Estt/O/IE-5/16 (Pt.-I)

Date : 25-10-2017

NOTIFICATION

The Finance Department, Government of West Bengal vide their U.O. No. Group P2/2017-2018/0341 dated 14.07.2017 has given concurrence for setting up of 2 (two) Consumer Disputes Redressal Fora (C.D.R.F.) for newly created Districts of Paschim Bardhaman and Jhargram and creation and filling up of 14 (fourteen) posts of different categories in those District Fora and for engagement of 1 (one) Karmabandhu for each of those District Fora on part-time basis at a maximum monthly remuneration of Rs. 2000/-.

2. The Cabinet has also accorded approval in this regard on 08.09.2017 and the decision of the Cabinet has been communicated vide Cabinet Secretariat's U.O. No. CAB (D) - 528 dated 11.09.2017.

3. Now, pursuant to the approval accorded by the Cabinet, the Governor is pleased to sanction to the setting up of 2 (two) Consumer Disputes Redressal Fora (C.D.R.F.) for newly created Districts of Paschim Bardhaman and Jhargram and to the creation and filling up of posts of different categories, as detailed below, for each District Forum and for engagement of 1 (one) Karmabandhu for each District Forum on part-time basis at a maximum monthly remuneration of Rs. 2000/- in the following manner:

- (a) President **: -1 post**
[The President shall receive the pay and allowances last drawn by him as District Judge or Member of Higher Judicial Service minus pension under clause (iii) in sub-rule (1) of rule 3 of West Bengal Consumer Protection Rules, 1987 (as amended)]
- (b) Member **: - 2 posts**
[The Member shall receive a consolidated honorarium of Rs. 25,000/- per month plus Rs. 3,000/- as conveyance allowance per month under clause (v) in sub-rule (1) of rule 3 of West Bengal Consumer Protection Rules, 1987 (as amended)]
- (c) Stenographer-B [PB-3 (7100-37600/-) with Grade Pay of Rs. 3600/-] **: -1 post**
- (d) LDC [PB-2 (5400-25200/-) with Grade Pay of Rs. 2600/-] **: -1 post**
- (e) Group D [PB-1 (4900-16200/-) with Grade Pay of Rs.1700/-] **: -1 post**

(f) Night Guard [PB-1 (4900-16200/-) with Grade Pay of Rs.1700/-] : -1 post
-7 post
Total number of posts [for two District Fora] : 14 (=7x2) posts

These posts will be filled up following the existing norms and procedures of recruitment.

The charge will be met from the provision under the head of account “10-3456-00-00 1-NP-005-01-Salaries / 02-Wages”.

By order of the Governor,
Sd/-
Joint Secretary to the
Government of West Bengal

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

No. 4521-F(J)-W.B.

Date: 03/11/2017

MEMORANDUM

Subject: State Government Employees Group Insurance Scheme, 1987-Table of Benefits under Savings Fund for the year of cessation of Membership 2017-2018.

In continuation of this Department’s Memo No 3821-F(J)WB dated 27.09.2016, the undersigned is directed to say that a new table of benefits showing accumulation of savings fund under the abovementioned scheme corresponding to a unit subscription of Rs. 10/-(Rupees Ten) only per month has drawn up for the period from 01.11.2017 to 30.04.2018 in matching with the Central Government Employees Group Insurance Scheme, 1980 circulated under GOI’s OM NO. No. 7(2)/EV/2016 dated 02.06.2017 (flag- ‘X1’).

A copy of the said table is enclosed herewith as ready reckoner. The figures have been worked out on the basis of the rate of interests as follows :-

From	To	Interest p.a.(compounded quarterly)
01.11.1987	31.10.2001	12%
01.11.2001	31.10.2002	11%
01.11.2002	31.10.2003	9.5%
01.11.2003	31.10.2004	9%
01.11.2004	31.10.2012	8.0%
01.11.2012	31.10.2013	8.6%
01.11.2013	31.10.2014	8.8%
01.11.2014	31.10.2017	8.7%
01.11.2017	31.01.2018	8.0%
01.02.2018	30.04.2018	7.9%

The mortality rate continues to remain unchanged.

2. The amounts shown in the table are applicable (with the fractions) for one unit and to be rounded off after calculating the final amount payable.
3. The amounts shown in the table are applicable to a member of Group-D category. Corresponding amounts for the member of higher groups may be calculated proportionately.
4. It is assumed that subscriptions have fully been realised from salary up to the month in which a member ceases to be in service, failing the same shall be deducted with interest from his/her entitlement.

Sd/-

B. C. Ranjan

Jt. Secretary

to the Govt. of West Bengal,
Finance Department.

Government of West Bengal
Department of Disaster Management & Civil Defence
(Civil Defence Wing),
Bikash Bhavan, (South Block), 2nd floor,
Salt Lake, Kolkata-700091

No. 1636-CD/0/NVF/7P-01/2012(Pt.)

Date: 18.12.2017

From: The Assistant Secretary
to the Govt. of West Bengal.

To: The State Commandant,
WBNVF Kalyani, Nadia.

Sub: Enhancement of Ration Allowance.

The undersigned is directed to refer to his memo no. 19R-1/2919 dated 10/10/2017 on the subject noted above and to say that the whole time WBNVF personnel on the govt. pay roll are now enjoying ration allowance @Rs.1000/- per month like police personnel. Such allowance has been enhanced from Rs.1000/- p.m. to Rs.1500/- p.m. in favour of police personnel vide memo no.3808-PL/HP/BMC/14M-301/17 dated 14/09/2017 of Home & Hill Affairs Deptt.

The undersigned is further directed to inform that this Deptt. has agreed to allow the benefit of enhancement of ration allowance from Rs.1000/- p.m. to Rs.1500/- with effect from 01.10.2017 under the same terms and conditions as laid down in memo no.3808-PL dated 14/9/17 of Home & Hill Affairs Deptt.

This order issues with the concurrence of finance Deptt. vide their U.O. No.Gr. P2/2017-2018/0834 dated 12/12/2017.

The Accountant General(A&E), West Bengal and the Director of Treasuries and Accounts, West Bengal are being informed accordingly.

Sd/-
Assistant Secretary

Government of West Bengal
Finance Department
Audit Branch

No. 327-F(Y)/WB

Kolkata, the 1st day of February, 2018.

MEMORANDUM

The Financial Advisor System was introduced in the administrative departments since 2012 and the issue of a suitable designation of officers of Financial Advisor set up in sync with Secretariat set up was under active consideration of the Government for some time past.

2. Now, after careful consideration of all aspects, the Governor has been pleased to decide that the designations of officers posted in FA set up would be as below depending the scale of pay of the incumbents in the said posts:-

Sl. No. (1)	Existing Designation (2)	New Designation (3)
1.	Financial Advisor	Financial Advisor of Administrative Department(s) & Ex-Officio Secretary/Additional Secretary/Special Secretary/ Joint Secretary of Finance Department
2.	Deputy Financial Advisor	Deputy Financial Advisor of Administrative Department(s) Ex-Officio Deputy Secretary of Finance Department
3.	Assistant Financial Advisor	Assistant Financial Advisor of Administrative Department(s) Ex-Officio Assistant Secretary of Finance Department

3. Duties and responsibilities of the incumbents will remain unchanged. Officers enjoying pre-revised scale no. 17 shall be posted as Assistant Financial Advisor after completion of 8(eight) years of service in WBA&AS.

4. This order is issued with the concurrence of Group - 'P2' of this Department vide their U.O. No. Group P2/2017-2018/0935 dated 15.01.2018.

5. This order will come into force with immediate effect.

By order of the Governor

Sd/-

P. A. Siddiqui

Secretary to the Government of West Bengal

Government of West Bengal
Finance Department
Pension Branch, Writers' Buildings
Kolkata-700 001

Memo. No. 83-F(Pen)

Date : 21.2.2018

NOTIFICATION

Subject: Deposit/Recovery of the Foreign Service Contribution (F.S.C.) comprising both Pension and Leave Salary in respect of a State Govt. employee who went to Foreign Service on deputation.

It is being noticed for some time past that Foreign Service Contribution (F.S.C.) of some of those Govt. employees who went to Foreign Service on deputation or who are currently to Foreign Service on deputation at present in the Autonomous Bodies/ Autonomous Institutions/ Statutory Bodies/ Undertakings/ Corporations etc. wholly or substantially owned & controlled by the Govt. of India, have not been/are not being deposited to the Govt. Exchequer at the appropriate time. This affects the Govt. Exchequer in the sense that this Govt. has to bear both the Pension & Leave Salary of those Govt. employees who were on deputation in India only and Pension only in case of deputation outside India.

2. After careful consideration, Govt. has decided that concerned Administrative Department must ensure the deposit of all the F.S.C.s (as applicable) in the Govt. Exchequer either through GRIPS or through T.R. Form No.7 positively by those Foreign Employers where the State Govt. employee went on deputation or are still on deputation at present. If the foreign employer have not deposited the F.S.C. to the Govt. Exchequer in due time even after the reversion of the concerned State Govt. employee to their parent office/ Department, the concerned State Govt. employee shall have to deposit the due F.S.C. along with the interest, as applicable, to the Govt. Exchequer U/R 102(2) of W.B.S.R. Part-I to ensure the counting of their deputation period for qualifying service for pensionary benefits irrespective of the fact that the said deputation was sponsored by the Govt. or self sought for their own volition.

3. All Administrative Department are, therefore, requested to ensure that the F.S.C.s of those who were/are on deputation have been deposited fully/regularly to the Govt. Exchequer by the Foreign Employer. If the F.S.C. is not deposited by the Foreign Employer for whatever reason, the same must be deposited U/R 102(2) of W.B.S.R. Pt.I by the concerned employees themselves along with the interest, as applicable in both,

past cases as well as present & future cases, in order to avoid the forfeiture of counting the duty in Govt. service and the time spent in foreign employment U/R 107 ibid to make the pension process smooth and working in both cases (i.e. Govt. sponsored deputation or deputation sought for on their own volition).

4. This is issued with the concurrence of Group-P2 of Finance Department vide U.O. No. Gr.P2/2017-2018/1054 dtd. 15.2.2018.

Sd/-

Secretary to the Govt. of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No: 734-F(J)W.B.

Dated:- 28.02.2018.

NOTIFICATION

Sub:-Change in control and management of General Provident Fund of Group D employees of the State

At present, the General Provident Fund (GPF) Accounts of the State Government Employees of Group A, B and C are maintained by the Accountant General, West Bengal and the General Provident Fund (GPF) Accounts of the Group D State Government Employees are maintained by their respective Head of Office. Since the General Provident Fund (GPF) Accounts are not maintained on any online platform, status of the GPF Account, i.e. balance, outstanding loan, recovery, nominations etc are not available to employees as well as the Head of Office on real-time basis.

Since the rollout of IFMS across the State, the State Government has been contemplating maintenance of the General Provident Fund (GPF) Accounts in IFMS under the supervision of a centralised office to enhance the transparency and accuracy in management of GPF Accounts and to provide employees real time access to their GPF Accounts. Therefore, to extend such facilities to Government employees of the State, a dedicated GPF module has been developed in IFMS.

Now, the Governor is pleased to decide the rollout of the said Online GPF module for the Group D State Government employees. Accordingly, as a prerequisite, the GPF balances of the employees are to be recorded in IFMS in the following manner:-

1. Opening Balance standing to the credit of the GPF Accounts of the Group D employees as on 01/04/2018 are to be entered online in GPF Module by the Head of Offices on the basis of manual GPF register maintained at their end. However, opening balance as on 01/04/2018 may also be entered by the Group D employees themselves by using their own user credentials, i.e. the login ID/Unique ID and password created by them for ESS in IFMS Portal, on the basis of GPF Account Statement to be issued by respective Head of Office for the financial year 2017-18.
2. The opening balances as on 01.04.2018 are to be entered only in respect of those Group D employees who will be in service on or after 01.04.2018.
3. The balances entered as per Serial No.1 in whatever manner as above are to be approved by the respective Head of Office. GPF balances as on 01/04/2018 can be approved only by using Digital Signature Certificate (DSC).

In case of not having a DSC at present, procurement and use of DSC will be guided by G.O. No 6138-F(Y) dated- 28/11/2016 read with G.O No.5209-F(Y) dated-22.08.2017.

4. Once approved, the Head of Office shall arrange to send signed hard copies of the list of employees for whom opening balance has been approved in the format as given in Annexure I (to be generated from system) to the Director, Directorate of Pension, Provident Fund and Group Insurance, West Bengal, Purta Bhavan, 2nd Floor, Salt Lake, Kolkata-700091. Annexure-I shall be accompanied by GPF Accounts Statements for the financial year 2017-18 for Group D employees in the format given in Annexure II as to be prepared from manual records maintained by the Head of Office.
5. On receipt of Annexure I and II from the Offices, Directorate of Pension, Provident Fund and Group Insurance, West Bengal shall approve the balances on the basis of Annexure-I & II. In case of any discrepancy in between Annexure I and II, the balances may not be accepted and the Head of Offices shall have to re-initiate the process as stated in serial no. 1-4 above afresh for such employees.
6. The Head of Offices shall update the manual GPF registers of Group D employees within March, 2018 and issue the Accounts Statement to the Group D employees after crediting interest for the Financial Year 2017-18 within 09.04.2018.
7. The Head of Offices shall discontinue to maintain manual GPF register from 1st April, 2018. The manual register for maintenance of GPF Accounts of Group D employees' updated upto March, 2018 shall be permanently preserved in the respective Heads of Offices.

8. Claim for final payment of GPF money of the Group D employees arising due to retirement, resignation, death or otherwise on or after 01.04.2018 shall be made as per the authority to be issued by Directorate of Pension, Provident Fund and Group Insurance, West Bengal against submission of online sanction in Form 10A/10B, as the case may be.
9. Henceforth, Unique Id generated in the Human Resource Management System (HRMS) shall be treated as the GPF Account Number for the Group D Employees and the Heads of Offices need not allot any separate GPF Account Number to the new entrants.
10. Approval of balances of all Group D employees by the Heads of Offices shall be completed within 20/04/2018 and the documents as mentioned in serial no. 4 shall be sent to the Directorate of Pension, Provident Fund and Group Insurance, West Bengal within 27/04/2018 without fail.
11. The user manual for GPF module and registration of DSC is available under the 'Guidelines' tab of the IFMS portal.
12. The Head of Office shall cease to maintain GPF Accounts of Group D employees from the Financial Year 2018-19 and the Director of Pension, Provident Fund and Group Insurance, West Bengal shall maintain the GPF Accounts for Group D employees with effect from Financial Year 2018-19. Director of Pension, Provident Fund and Group Insurance, West Bengal shall initiate necessary actions which are pre-requisite to such switchover with effect from 01/04/2018.
13. This order will take immediate effect and shall cover employees having HRMS unique Id only. Employees posted in deputation and not having unique Id in HRMS shall not be brought into the purview of this Online GPF module at present. Maintenance of the GPF accounts in respect of the Group D employees posted in deputation shall continue to be maintained as per existing process until further order.
14. Necessary amendments in 'The General Provident Fund (West Bengal Services) Rules' will be made in due course.

Sd/-

(H. K. Dwivedi)

Additional Chief Secretary
to the Government of West Bengal

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Audit Branch

No: 1353-F(J)W.B.

Dated, 18th April, 2018.

MEMORANDUM

**Sub:- Clarification with reference to Notification No.734-F(J)W.B. dated-28.02.2018
regarding change and control in management of General Provident Fund of
Group-D employees of the State**

Consequent upon change of authority of maintenance of the General Provident Fund Account of the Group-D State Government employees vide Finance Department Memorandum No.734-F(J)W.B. dated 28.02.2018, some clarifications are being sought from different ends regarding applicability and processing according to the order.

After careful consideration of the matter the undersigned is directed by order of the Governor to offer the following clarifications on the points of doubt for information and further guidance of all concerned:

Sl. No.	Issues	Clarifications
1	Whether the Group-D Work Charged employees shall be covered in Online GPF Module in terms of the G.O No.734-F(J)W.B. dated-28.02.2018?	Group-D employees in Work Charged establishment shall not come under the purview of Online GPF module in terms of the G.O No.734-F(J)W.B. dated-28.02.2018 at present. Existing procedure of maintenance of GPF Accounts shall continue for such employees until further order.
2	Whether the opening balance of GPF as on 01.04.2018 shall be required to enter in Online GPF module in terms of the G.O No.734-F(J)W.B. dated-28.02.2018 for the employees promoted from Group-D to Group-C before 01.04.2018?	No. Head of Office shall continue to maintain the manual GPF register for such employees who have already applied for GPF Account Number from AGWB, till receipt of new GPF Account Number from AGWB. Subscription, Recovery and Withdrawals made during the period shall be made against the Head of Account for Group-D employees. On receipt of new GPF Account Number from AGWB, Head of Office shall send the accumulated balance with interest to AGWB for transfer of the same in new Group-C Account Number as per existing procedure. Employees already promoted to Group-C but not yet applied for new GPF account number before AGWB, shall apply before AGWB within 10 days from issuance of this memorandum for new GPF account number. On receipt of the GPF Account Number the fund will be transferred to AGWB similarly as stated above.

3	What actions are to be taken by Head of Office for transfer of GPF balance to AGWB of those Group-D employees who will be promoted to Group-C on or after 01.04.2018?	Opening balance as on 01.04.2018 shall have to be entered for all Group-D employees invariably as per G.O No.734-F(J)/W.B. dated-28.02.2018. Subsequently on promotion to Group-C, employee shall apply before AGWB for new GPF account number. During the period subscription, recovery and withdrawals, if any, shall be made against the Head of Account for Group-D employees only. On receipt of new GPF Account Number from AGWB, the Head of Office shall enter new GPF Account Number in general information details of HRMS employee master and change the GPF Subscription Type from Group-D to Group-A B C in Salary component page of employee Master and send an online request to DPPG, WB for sanction of the accumulated balance with interest for the concerned period. Upon sanction by DPPG WB, Head of Office shall send the copy of sanction accorded by DPPG, WB to AGWB for transfer of accumulated balance in GPF Group-C Account Number.
4	Whether any negative balance standing at the credit in GPF Account of any Group-D employee as on 01.04.2018 can be captured in Online GPF module?	No. If there is no positive GPF balance standing at the credit of the GPF Account as on 01/04/2018 of any Group D employee, Head of Office shall send the details of such cases with copies of all relevant authenticated manual records to the Director, Directorate of Pension, Provident Fund and Group Insurance, West Bengal (DPPG). If satisfied, DPPG WB may issue necessary instruction accordingly on case to case basis to record negative balance against that employee in system. However, the Head of Office shall not sanction any further advance till the negative balance is regularized. DPPG, after examining the case may ask the Head of Office to recover the excess drawl at the earliest. The Head of Office shall order for such recovery in full or in not more than six (6) instalments alongwith enhancing the monthly subscription/recovery from his/her pay.
5	Whether the DDO shall modify the existing GPF Account Number of the Group-D employees in the employee master of HRMS with the HRMS Unique ID?	No. As per SI. No.9 of the G.O No.734-F(J)/W.B. dated-28.02.2018, Unique ID generated in HRMS shall be treated as the GPF Account Number of Group-D employees. Head of Office shall not modify the existing GPF Account Number with HRMS Unique ID in HRMS employee master.

6	Whether Advance (Refundable/Non-Refundable) and Part-final withdrawal can be allowed to Group-D employees during the period of GPF Opening balance entry and approval process?	Yes. There shall be no restriction on drawal of advances and part-final withdrawals for the time being. Such drawal shall be guided by existing process.
7	In case of transfer of Group-D employee from one office to another after insertion of Opening Balance as on 01.04.2018 in Online GPF module, whether any action is required on the part of Head of Office of old Office to transfer the GPF balance to new Office?	No separate action is required.

This order shall be deemed to have been taken effect from 01.04.2018

Sd/-
(H. K. Dwivedi)
Additional Chief Secretary to the
Government of West Bengal.

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

No.-1960-F(J)-W.B.

Date : 04/06/2018

MEMORANDUM

Subject: State Government Employees Group Insurance Scheme, 1987-Table of Benefits under Savings Fund for the year of cessation of Membership 2017-2018.

In continuation of this Department's Memo No 4521-F(J)WB dated 03.11.2017, the undersigned is directed to say that a new table of benefits showing accumulation of savings fund under the abovementioned scheme corresponding to a unit subscription of Rs. 10/-(Rupees Ten) only per month has drawn up for the period from 01.11.2017 to 30.04.2018 in matching with the Central Government Employees Group Insurance Scheme, 1980 circulated under GOI's OM NO. No. 7(2)/EV/2016 dated 23.11.2017.

A copy of the said table is enclosed herewith as ready reckoner. The figures have been worked out on the basis of the rate of interests as follows :-

From	To	Interest p.a.(compounded quarterly)
01.11.1987	31.10.2001	12%
01.11.2001	31.10.2002	11%
01.11.2002	31.10.2003	9.5%
01.11.2003	31.10.2004	9%
01.11.2004	31.10.2012	8.0%
01.11.2012	31.10.2013	8.6%
01.11.2013	31.10.2014	8.8%
01.11.2014	31.10.2017	8.7%
01.11.2017	31.01.2018	8.0%
01.02.2018	30.04.2018	7.9%
01.05.2018	31.10.2018	7.8%

The mortality rate continues to remain unchanged.

2. The amounts shown in the table are applicable (with the fractions) for one unit and to be rounded off after calculating the final amount payable.
3. The amounts shown in the table are applicable to a member of Group-D category. Corresponding amounts for the member of higher groups may be calculated proportionately.

4. It is assumed that subscriptions have fully been realised from salary up to the month in which a member ceases to be in service, failing the same shall be deducted with interest from his/her entitlement.

Sd/-
K. K. Banerjee
Deputy Secretary to the
Govt, of West Bengal

ENCLOSURE TO THE FINANCE DEPARTMENT MEMO NO: 1960-F(J)-WB DATED:-04.06.2018
TABLE OF BENEFITS SHOWING SAVINGS FUND ACCUMULATIONS UNDER THE GROUP
INSURANCE SCHEME,1987 FOR SUBSCRIPTION @ RS. 7/- PER MONTH, MONTH OF
CESSATION: 2017-2018

Year of Entry	Nov'17	Dec'17	Jan'18	Feb'18	March'18	April'18	May'18	June'18	July'18	Aug'18	Sep'18	Oct'18
1987	14501.46	14604.5	14708.22	14811.42	14915.3	15019.85	15123.85	15228.52	15333.87	15439.9	15546.62	15654.02
1988	12917.53	13010.08	13103.24	13195.94	13289.25	13383.17	13476.6	13570.63	13665.27	13760.53	13856.39	13952.88
1989	11484.75	11567.81	11651.42	11734.62	11818.37	11902.67	11986.54	12070.95	12155.91	12241.42	12327.47	12414.09
1990	10209.51	10284.12	10359.23	10433.99	10509.23	10584.96	10660.32	10736.17	10812.51	10889.34	10966.66	11044.49
1991	9075.84	9142.95	9210.5	9277.74	9345.42	9413.55	9481.34	9549.57	9618.25	9687.36	9756.93	9826.94
1992	8069.92	8130.36	8191.21	8251.78	8312.75	8374.12	8435.2	8496.68	8558.55	8620.83	8683.5	8746.58
1993	7178.95	7233.5	7288.4	7343.07	7398.1	7453.49	7508.62	7564.12	7619.97	7676.18	7732.25	7789.69
1994	6383.79	6433.07	6482.68	6532.07	6581.8	6631.85	6681.68	6731.83	6782	6833.1	6884.23	6935.69
1995	5678.05	5722.65	5767.55	5812.27	5857.29	5902.6	5947.72	5993.13	6038.83	6084.83	6131.13	6177.73
1996	5052.14	5092.6	5133.32	5173.9	5214.74	5255.84	5296.79	5337.99	5379.47	5421.21	5463.22	5505.5
1997	4496.48	4533.26	4570.28	4607.18	4644.31	4681.68	4718.92	4756.4	4794.11	4832.07	4870.28	4908.73
1998	4001.5	4035	4068.73	4102.34	4136.17	4170.22	4204.15	4238.3	4272.68	4307.27	4342.09	4377.13
1999	3560.81	3591.39	3622.18	3652.87	3683.76	3714.85	3745.84	3777.04	3808.43	3840.02	3871.82	3903.83
2000	3174.83	3202.86	3231.07	3259.2	3287.52	3316.02	3344.44	3373.04	3401.82	3430.79	3459.95	3489.29
2001	2829.52	2855.26	2881.17	2907.01	2933.02	2959.21	2985.32	3011.6	3038.05	3064.67	3091.46	3118.43
2002	2518.88	2542.56	2566.4	2590.19	2614.13	2638.22	2662.26	2685.46	2710.81	2735.31	2759.98	2784.8
2003	2238.74	2260.56	2282.53	2304.46	2326.53	2348.75	2370.92	2393.23	2415.69	2438.29	2461.03	2483.93
2004	1983.03	2003.16	2023.43	2043.66	2064.03	2084.53	2104.99	2125.59	2146.31	2167.17	2188.17	2209.3
2005	1747.87	1766.45	1785.15	1803.82	1822.62	1841.54	1860.43	1879.45	1898.59	1917.85	1937.23	1956.74
2006	1530.62	1547.76	1565.01	1582.24	1599.59	1617.05	1634.5	1652.05	1669.22	1687.51	1705.4	1723.42
2007	1329.91	1345.72	1361.63	1377.54	1393.55	1409.66	1425.77	1441.98	1458.29	1474.71	1491.23	1507.86
2008	1144.49	1159.07	1173.75	1188.43	1203.2	1218.07	1232.94	1247.9	1262.96	1278.11	1293.37	1308.72
2009	973.19	986.64	1000.17	1013.71	1027.34	1041.06	1054.79	1068.6	1082.5	1096.49	1110.57	1124.75
2010	814.94	827.34	839.81	852.31	864.88	877.54	890.22	902.96	915.79	928.7	941.7	954.78
2011	668.74	680.16	691.67	703.19	714.79	726.47	738.16	749.93	761.77	773.69	785.69	797.76
2012	533.56	544.09	554.7	565.32	576.02	586.79	597.58	608.44	619.37	630.37	641.44	652.58
2013	409.35	419.06	428.84	438.64	448.51	458.44	468.4	478.43	488.52	498.67	508.89	519.18
2014	295.39	304.35	313.36	322.41	331.52	340.69	349.89	359.15	368.47	377.85	387.29	396.79
2015	190.88	199.14	207.46	215.82	224.23	232.7	241.2	249.76	258.37	267.04	275.76	284.54
2016	94.99	102.61	110.29	118.02	125.79	133.61	141.47	149.39	157.35	165.37	173.44	181.56
2017	7	14.05	21.14	28.28	35.46	42.69	49.97	57.29	64.66	72.08	79.55	87.06

Deputy Secretary to the Govt. of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No:1999-F(J)W.B.

Dated 5th June, 2018

NOTIFICATION

**Sub:-Extension of Online GPF Module to Group D Work Charged Employees
of the State**

**Ref:- Finance Department Memorandum No.734-F(J)W.B. dated-28.02.2018 and
1353-F(J) W.B. dated 18.04.2018**

The Finance Department vide Notification No-734-F(J)W.B. dated 28.02.2018 has notified that the Head of Offices (HOOs) shall cease to maintain the General Provident Fund Accounts of Group-D employees of the State with effect from 01.04,2018 and instead the Directorate of Pension, Provident Fund and Group Insurance, West Bengal (DPPG) shall maintain the General Provident Fund Accounts in IFMS in Online Platform w.e.f. 01.04.2018.

2. Clarification was issued later vide Finance Department Memo No-1353-F(J) W.B. dated 18.04.2018 that Group-D work charged employees shall not come under the purview of Online GPF Module at present. However, it was under the consideration of the Government from sometime past to bring the Group-D work charge employees within the purview of Online GPF Module at the earliest.

3. Now in partial modification of the Order No. 1353-F(J)W.B. dated-18.04.2018, the Governor is pleased to declare that the Group-D Work Charged employees shall be brought under the purview of Online GPF Module with retrospective effect from 01.04.2018. Accordingly, the following aspects are to be followed by the concerned Head of Offices.

- 1) All Work Charged employees shall be mapped with their respective Head of Offices in the stakeholder module of HRMS within 15.06.2018.
- 2) After completion of stakeholder mapping, capturing and approval of GPF Balance as on 01.04.2018 of Group-D Work Charged employees shall be completed following the procedure as laid down in Notification No-734-F(J)W.B. dated 28.02.2018 within 22.06.2018. After approval by Head of Offices, the required documents viz. Annexure-I & II shall be sent to DPPG by 29.06.2018 without fail.
- 3) Application and processing of final payment of accumulated GPF balances becoming payable to Group-D Work Charged employees due to retirement, death, resignation or otherwise on or after the date of issuance of this order shall be

processed following the procedure as laid down in Notification No-1115-F(J)W.B. dated 28.02.2018. Final Payment of GPF accumulation shall be made on the basis of Final Payment Authority issued by DPPG, W.B only.

- 4) Final payment of accumulated GPF balance of those Group-D Work Charged employees falling due to retirement, death, resignation or otherwise before the date of issuance of this order shall be made following the existing procedure. However, GPF Balance of those Group-D employees as on 01.04.2018 shall also require to be captured and approved following the procedure as laid down in Notification No-734-F(J)W.B. dated 28.02.2018.
- 5) Necessary amendments in “The General Provident Fund (West Bengal Services) Rules shall be made in due course.

Sd/-

(H. K. Dwivedi)

Additional Chief Secretary to the
Government of West Bengal

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

No. 2229-F(J)-W.B.

Date- 20.06.2018

MEMORANDUM

Subject:-Completion of recovery of Temporary Advances from GP Fund before six months prior to retirement on superannuation

In terms of this department Memo No 2133-F dated 21.03.1981 regarding the sanction of any temporary advance from GP Fund, the competent authority should fix the number of instalments in such a manner that the recovery of the same is completed prior to six months from the date of retirement on superannuation of any subscriber to the fund.

It has been reported by some Head of Offices that recovery of temporary advances are now continuing in some cases even during the last six months prior to the date of retirement on superannuation of the subscriber which is not coherent with the Memo no 2133-F dated 24.03.1981.

After careful consideration the Governor is pleased to decide that the Memo No 2133-F dated 21.03.1981 will remain in force in the matter of recoveries of Temporary advance and the irregularities still continuing shall be rectified by the competent authorities to sanction the temporary advance immediately in any of the following manners.

1. Monthly instalments for recovery of existing temporary advances from the GP Fund may be re-fixed in such number of instalments so that entire recovery is completed prior to six months from the date of retirement on superannuation.

OR

2. Amount of temporary GP Fund Advance remaining outstanding at the time of six months prior to the date of retirement on superannuation may be converted into Non-refundable advance.

Henceforth, the sanctioning authorities shall at the time of sanctioning Temporary Advance from GP Fund shall fix the number of instalments in such a manner so that the recovery of advance is completed prior to six months from the date of retirement on superannuation and in no case Temporary Advance shall be sanctioned during the period of last six months prior to the date of retirement on superannuation.

In addition to the above it is also clarified that:-

1. Subscription to the GP Fund shall be stopped compulsorily prior to three months before the date of retirement on superannuation for all categories of State Government employees as per the provision contained in this Department Memo No.620-F(J)/W.B. dated-27.11.2013.
2. Modified versions of Form-10A and 10B introduced vide this Department Memo No.1115-F(J)/W.B. dated-29.03.2018 shall be applicable only for Group-D State Government employees at present until furl her order.

Sd/-
(H. K. Dwivedi)
Additional Chief Secretary to the
Government of West Bengal

PENSION MATTERS

Government of West Bengal
Finance Department
Audit Branch

No.5307-F(Y)

Kolkata, the 3rd July, 2013

MEMORANDUM

Sub: Amendment of Rule 4.192(7) of WBTR, 2005

WHEREAS, the existing provisions of Rule 4.192(7) of WRBT. 2005. makes it mandatory to surrender pensioner's portion of PPO after death of the pensioner to the pension disbursing authority who will keep in his custody both the disburser's portion and pensioner's portion :

WHEREAS, a family pensioner too is required to surrender his/her portion of PPO to the pension disbursing authority, after the death of the pensioner;

WHEREAS, pension and family pension, in case of death of the pensioner, is sanctioned and PPO is issued by the authority authorising pension payment to the family pensioner at the time of issue of PPO, subject to observance of some specified terms and conditions by the Pension Disbursing Authority and the family pensioner;

WHEREAS, representations have been received from family pensioners expressing the problem being faced for dispossessing them of their own portion of PPO; AND.

WHEREAS, it has been decided after careful consideration of the pros and cons of the issue that the provision needs to be modified in order to enable the pension disbursing authority to return the family pensioner's portion of PPO to the concerned family pensioner, retaining the disburser's portion at his/her disposal;

NOW, THEREFORE, the undersigned is directed by order of the Governor to make the following amendment in the West Bengal Treasury Rules, 2005.

The existing provision of sub-Rule (7) under Rule 4.192 of West Bengal Treasury Rules, 2005. is replaced with the following provision :-

“(7) In case family pension arises after the death of the pensioner, the family pensioner shall appear before the Pension Disbursing Authority with family pensioner's portion of the PPO for verification and identification. If no such family pension has been authorised in the pension payment order, both portions of the Pension Payment order shall be returned by the Pension Disbursing Officer to the PPO issuing authority, such as Accountant General

(Accounnts & Entitlement), West Bengal, with the report of death and fact of payment of arrears of pension. Once family pension is commenced, the report of .such commencement shall be intimated by the pension Disbursing Authority to the PPO issuing Authority.

This order shall take immediate effect.

Necessarry amendment in the WBTR, 2005 will be made in due course.

Sd/-

H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

**Govt. Of West Bengal
Finance Department
Audit Branch**

No. 4677-F (J)WB

Date 25.08.2015

NOTIFICATION

It is, hereby, notified that “**The West Bengal Non-Government Educational Institutions, Local Authorities and Other Institutions Employees (Death- cum- Retirement Benefits) Audit Rules, 2015**” will come into effect from the date of this notification (25.08.2015) vide Memo No.-4579-F(J) dated 18.08.2015 (as annexed here with) and henceforth this Rule will be applicable to all the employees of those Offices/Institutions/ Boards/Local Authorities etc. as mentioned at Schedule-I of the said Rules and will remain in force until further order.

This Notification issues with the approval of the Competent Authority, Finance Department, Government of West Bengal.

By order of the Governor

Sd/-

S. K. Das

Commissioner, Govt. Of West Bengal,
Finance Department.

Government of West Bengal
Finance Department
Audit Branch

NABANNA. 325. Sarat Chatterjee Street. Howrah-700102.

No 4579-F(J)WB Date 19.08.2015.- WHEREAS it has been made to appear to the Governor that there is no specific statute or rules regulating provisions of auditing of Death-cum-Retirement-Benefits of employees Local authorities and other institutions:

AND WHEREAS it has further been made to appear to the Governor that the departments trolling such authorities and other institutions issue orders from time to time to provide Death-cum-retirement-Benefits to the employees of such Local authorities and other institutions:

NOW, THEREFORE, the Governor is pleased hereby to make the following rules, namely.

Rules

CHAPTER I

Preliminary

1 Short title and commencement.- (1) These Rules may be called “The West Bengal Non-Government Educational Institutions. Local Authorities and Other Institutions Employees (Death-Cum-Retirement Benefits) Audit Rules, 2015.

(2) These rules shall come into force on the date of their publication in the Official Gazette.

2. Application.- (1) These rules shall apply-

(a) to the employees of the State Government Sponsored or Aided Educational Institutions (excluding DA. getting Schools) and / or local authorities and other institutions as mentioned in Schedule 1;

(b) to the employees of any other institution or local authority for which the Directorate of Pension. Provident Fund and Group insurances is declared as audit office or competent authority to issue Pension Payment Orders.

(2) The provisions of these rules shall apply in case appointments are or have been duly approved by the Competent Authority.

Provided that the provisions of these rules shall not apply to any pension file submitted by the pension Sanctioning Authority prior to the commencement of these rules.

(3) These rules shall not apply-

- (a) to the employees appointed on Part-time basis, or
- (b) to the employees appointed on contractual basis for specified periods, or
- (c) to Government Servants who have been permitted lien on posts under Government or who have already retired from Government Service.

CHAPTER II

Definitions

3. Definitions.- In these rules, unless there is anything repugnant in the subject or Context.-

- (a) “Audit” means a thorough and careful scrutiny of the relevant papers and records as furnished by Pension Sanctioning Authority for the purpose of issuing Pension Payment Order;
- (b) “Directorate of Pension Provident Fund and Group Insurances” means the Directorate of Pension, Provident Fund & Group Insurance established under the administrative control and jurisdiction of Finance Department vide the Finance Department notification No.11169-F dated 16.09.1983;
- (c) “Audit Officer” means the Director of Pension, Provident Fund and Group Insurance, West Bengal or any other Officer authorised by him;
- (d) “Death Cum retirement Benefit Scheme” means Death-Cum-Retirement Scheme in relation to employee concerned;
- (e) “Local Authority” means a Municipality or Panchayat Body as defined in Bengal General Clauses Act, 1893;
- (f) “Other Institutions” mean any Institution, body, establishment etc. as mentioned in the Schedule-1 and/or any institution for which Directorate of Pension Provident Fund and Group Insurance has been entrusted with the task of Auditing, by the law, time being in force, but not covered under Local Authority;
- (g) “Parent Department” means the Department as mentioned in the Schedule of West Bengal Rules of Business for respective Pension Sanctioning Authority concerned;
- (h) “Pension Sanctioning Authority” means the authority who is authorised to sanction the Pension of an employee under relevant schemes or rules;

- (i) “Pension Payment Order” means an Order issued by the Directorate of Pension Provident Fund and Group Insurance with an instruction to the Pension Disbursing Authority to release Pension of the employee Concerned;
- (j) “Pension Disbursing Authority” means the authority who have been authorised to disburse pension of the employee;
- (k) “Schedule” means the Schedule appended to these rules.

CHAPTER III

Duties, Power and Jurisdiction of Directorate of Pension Provident Fund and Group Insurance

4. Duties of Directorate of Pension, Provident Fund and Group Insurance - Directorate of Pension, Provident Fund and Group Insurance, West Bengal shall be the audit office to thoroughly audit and scrutinise the relevant papers as furnished by Pension Sanctioning Authority in accordance with rules and to issue Pension Payment Order.

5. Powers and Jurisdiction of the Directorate of Pension Provident Fund and Group Insurance (DPPG).- (1) The Directorate of Pension, Provident Fund and Group insurance shall enjoy the following powers as mentioned in rule (2) to rule (8), while auditing a Pension Case.

(2) No Pension case shall be audited without sanction of the concerned Pension Sanctioning Authority made in accordance with D.C.R B. Scheme or any other rules, time being in force.

(3) D.P. P.G. shall have power to make observations / objections if the Sanction for Pension Case was not made in accordance with concerned D.C.R.B. or concurrence from Parent Department.

(4) D.P.P.G. shall have no power to grant any interest on delayed payment of Gratuity, Pension, Arrear Pension, Commuted Value of Pension except otherwise provided by Law.

(5) D.P.P.G. being mere Audit Office shall take up necessary legal measures in those cases where the suit / application / petition has been filed or any Order / Judgement / Decree have been passed by the Competent Court of Law against any action of the D.P.P.G.

(6) In all other cases DPPG shall inform the concerned Pension Sanctioning Authority / Pension Disbursing Authority to take necessary legal action / recourse, if any,

against any Order/ Judgement/ Decree passed by the Competent Court of Law or to comply with the order of the Court of Law.

(7) Directorate of Pension Provident Fund and Group Insurance shall have no power to disburse Provident Fund of any employee concerned except to calculate interest on Provident Fund.

(8) The Director, Directorate of Pension Provident Fund and Group Insurance, in extreme situation, subject to the reasons recorded in written shall have the power to prioritise any pension case.

(9) The case may be returned to Pension Sanctioning Authority Concerned, if submitted without information of the concerned employee as required in the concerned DCRB Scheme and these rules. However, audit officer may ask for any clarification, additional information or document from Pension Sanctioning Authority to meet the objective of audit.

CHAPTER IV

Duties and functions of Pension Sanctioning Authority

6. **Duties.**-Every Pension Sanctioning Authority, as the case may be, shall mention-

- (a) the date of option, as exercised by the employee concerned under DCRB Scheme;
- (b) the date of approval of appointment of the employee concerned by the competent authority;
- (c) the date of recognition of the Institution, if any.

7. **Functions.**- (1) No Pension Sanctioning Authority shall submit the Pension in case of the concerned employee without-

- (i) Service Verification Certificate;
- (ii) Grant-in-Aids Certificates;
- (iii) Information relating to Break-in-Service, if any;
- (iv) Information relating to Extension in Service;
- (v) Detailed Leave Account.

(2) The Pension Sanctioning Authority may make suitable modifications in the above mentioned formats subject to the concurrence of Parent Department.

(3) The Pension Sanctioning Authorities shall submit original or verified copies, as the case may be, of the following papers / documents:-

- (i) Comprehensive Form Part A i.e. Application for retiral / death benefits by the claimant;
- (ii) Comprehensive Form Part B i.e. Service details furnished by the Appointing Authority;
- (iii) Comprehensive Form, Part D i.e. Sanction of retiral/death benefits by the concerned Pension Sanctioning Authority,
- (iv) Nomination of Death-Cum-Retiring Gratuity;
- (v) Nomination of Life Time Arrear of Pension, if any;
- (vi) Death Certificate, if any;
- (vii) Acceptance of Voluntary Retirement, if any. by the Competent Authority;
- (viii) Annexure II i.e. Calculation Sheet furnished by the Competent Authority;
- (ix) Option and Initial Pay Fixation Statement as per Revision of Pay and Allowances time to time;
- (x) Last Pay Certificate in prescribed form up to the date of superannuation / retirement/death/invalidation, showing details of all pay and allowances and recovery to be made, if any, in accordance with Law;
- (xi) any other mode of Pay Fixation during the Service period of the employee concerned, if any, in accordance with Law:

Provided that the Pension Sanctioning Authority may make suitable modifications in the above mentioned formats thereof subject to the concurrence of the concerned Department.

(4) Every Pension Sanctioning Authority shall verify and provide the following information regarding Employer's Share of Contributory Provident Fund:-

- (i) Period of contribution;
- (ii) Amount of Employer's Share with accrued interest;
- (iii) Date of drawal of Employer's Share, if any;
- (iv) Date of refund to Treasury;
- (v) Document furnished in support of Refund:

Provided that Pension Sanctioning Authority may make suitable modifications in the above-mentioned formats thereof subject to the approval of Parent Department

(5) Every Pension Sanctioning Authority, as the Case may be, shall verify and provide, the following information:-

- (i) Duly named and attested Joint/Single Photographs (Four Copies) of the Pensioner/Family Pensioner/Legal Heirs;
- (ii) Attested Specimen Signature of the Pensioner/Family Pensioner/Legal Heirs;
- (iii) List of Family Members/Legal Heirs

(6) Every Pension Sanctioning Authority shall furnish documentary evidences (us stated in the respective D.C.R.B. Schemes) in support of their sanction.

9. **Sanction of pension case.-** A Pension Sanctioning Authority may, in special circumstances, grant sanction to a Pension Case which may not be in accordance with D. C. R. B. Scheme subject to the conditions that the same shall be sanctioned, after obtaining approval of the concerned Department.

CHAPTER V

Scope of Audit

10. **Audit of a pension case -** Except otherwise provided in Law, for the time being in force, the Audit Officer, while auditing a Pension Case, shall check / audit on the points as mentioned in rules 6 to 9 of Chapter IV.

CHAPTER VI

Miscellaneous

11. **Application of other rules not inconsistent with these rules.-** Anything not defined in this Rule, shall have the same meaning as defined in the respective “Death Cum Retirement Benefit Scheme” of the employee and / or any other Rules, Regulations. Government Order of respective employees, time being in force.

12. **Overriding Effect.-** The provisions of these rules shall have overriding effect on or after the date of commencement of these rules while auditing a pension case of the employee concerned under Death Cum Retirement Benefit Scheme.

SCHEDULE I

[See rule 2(1) (a)]

- i. The West Bengal Recognised Non-Government Educational Institution Employees (D.C.R.B.) Scheme, 1981 - Higher Secondary/High/Jr. High/

- Primary/Staff of DPSC/Technical Schools/Sponsored Libraries/Mass Education Extension Centre etc. including Madrasah, Junior Madrasah etc.
- ii. Model Pension Rules, 1982 for the employees of Urban/Local Bodies, now nomenclatured as the West Bengal Municipal (Employees' D.C.R.B.) Rules. 2003
 - iii. D.C.R.B. Scheme, 1985 for the employees of Panchayats
 - iv. D C.R.B. Scheme for the employees of the West Bengal Social Welfare Advisory Board
 - v. D.C.R.B. Scheme for West Bengal State Book Board.
 - vi D.C.R.B. Scheme for West Bengal Khadi & Village Industries Board.
 - vii D.C.R.B. Scheme for West Bengal Pollution Control Board.
 - viii D.C.R.B. Scheme for West Bengal Higher Secondary Council.
 - ix. D.C.R.B. Scheme for West Bengal College Service Commission.
 - x. D.C.R.B. Scheme for West Bengal Sports Council.
 - xi. D.C.R.B. Scheme for C.S.P.C.A.
 - xii. D C.R.B. Scheme for H.R.B.C.
 - xiii. D.C.R.B. Scheme for Netaji Institute for Asian Studies.
 - xiv. D.C.R.B. Scheme for West Bengal State aided Universities, 1999 (Uttarbangla Krishi Viswavidyalaya).
 - xv. D.C.R.B. Scheme for Darjeeling Gorkha Autonomous Hill Council Employees.
 - xvi. D.C.R.B. Scheme for Institute of Development Studies.
 - xvii. D.C.R.B. Scheme for Urdu Academy, 2008.
 - xviii. D.C.R.B. Scheme for CADC.
 - xix. D.C.R.B. Scheme for West Bengal Higher Education Council.
 - xx. D C.R.B. Scheme for West Bengal Veterinary Council, 2009.
 - xxi. D.C.R.B. Scheme for Mahajati Sadan. 2009
 - xxii. D.C.R.B. Scheme for Calcutta University Institute Hall, 2009.
 - xxiii. Employees D.C.R.B. Regulations, 2008, Board of Wakfs, West Bengal.

Sd/-

By order of the Governor,
Secy. to the Govt of West Bengal.

Government of West Bengal
Finance Department
Audit Branch

No. 3704-F(Y)

Dated, 14th July, 2016

MEMORANDUM

Sub:- Monitoring and supervision of e-Pension project by E-Governance Group,
Finance Department

In terms of Memorandum no. 3497-F(H) dated 03/07/2014, e-Pension project for digitization of the process of application, submission, scrutiny and auditing of Pension cases and issuance of Pension Payment orders has been entrusted with Directorate of Pension, Provident Fund & Group Insurance (DPPG).

Thereafter, E-Governance Group, Finance Department has been constituted vide Memorandum no. 815-F(H) dated 12/02/2016 to monitor and supervise projects like Integrated Financial Management System, Government Receipt Portal System & other Internet connectivity issues. The Group has the expertise of monitoring and supervising E-Governance projects with domain knowledge of treasury, pension etc.

The Government has been actively considering the proposal of monitoring and supervision of other E-Governance projects of this Department within the ambit of E-Governance Group since some time past.

Now, Governor is pleased to entrust the monitoring and supervision of e-Pension project with E-Governance Group of this Department for smooth and early completion of the project.

However, other administrative and financial issues of the project will be dealt by the Directorate as done earlier under the administrative control of respective Group of this Department.

Sd/-

Joint Secretary to the
Government of West Bengal

Government of West Bengal

**Finance Department
Audit Branch
Nabanna, Howrah.**

No.4496-F(P)

Dated, the 26th August, 2016

MEMORANDUM

Representations have been received from a number of re-employed/contractually engaged pensioners/family pensioners that they are put to hardship due to the provisions made in Memo No.3059-F(P) dated 08.06.2016, in terms of which interim Relief(IR) @ 8% of basic pension are being deducted from their re-employed/contractual remuneration.

2. Representations have also been received from certain other Govt. employees who are also put to undue hardship as the Band Pay actually arrived at on account of promotional fixation of pay w.e.f. 01.07.2016 are not to be taken into account for the purpose of calculating IR in view of clarification as provided under F.D. Memo No.3502-F(P2) dated 30.06.2016.

3. Besides above, a question has been raised whether the employees working in various Work-charged establishments of various departments are entitled to I.R. in terms of F.D. Memo No.2926-F(P) dated 02.06.2016.

4. The above matters have been reviewed and after careful consideration the Governor is pleased to take the decision as follows :-

(i) F.D. Memo No.3059-F(P) dated 08.06.2016 is hereby cancelled. Re-employment remuneration shall continue to be fixed as per the procedure laid down in F.D. Memo No.3951-F dated 27.05.2009 without any deduction on account of IR.

(ii) For regular wholtime employees an Interim Relief equal to 10% of Band Pay as on 01.07.2016 were allowed under FD Memo No.2926-F(P) dated 02.06.2016. In terms of said order normal increment as due on 01.07.2016 counts for calculation of said IR. Accordingly for the same reason all pay fixation on 01.07.2016 due to functional or non-functional promotion shall also be allowed to count for calculation of said IR. F.D. Memo No.3502-F(P2) dated 30.06.2016 and Para 2(i) of F.D. Memo No.3858-F(P) dated 22.07.2016 stand modified to abovementioned effect.

(iii) As the employees engaged in various Work-charged establishments of Govt. are enjoying benefits at par with regular Government employees, they are entitled to the benefit of I.R. in terms of Memo No. 2926-F(P) dated 02.06.2016.

5. Above orders shall be deemed to have taken effect from 01.07.2016.

Sd/-
D. K. Mahapatra
Special Secretary to the
Government of West Bengal.

Government of West Bengal
Finance Department
Audit Branch

Memo No. 5332-F(Y)

Dated, 5th October, 2016

Sub: Implementation of the New Pension Scheme for the Central Govt. employees (other than AIS Officers) and State Govt. employees of other States working on deputation to this Govt.

With a view to implementing the Government of India's New Pension Scheme for the All India Services (AIS) Officers in the West Bengal Cadre who joined the All India Services on or after 01/01/2004, procedure of operationalising the NPS was prescribed in detail in this Deptt.'s Notification No. 1069-F(Y), dt.03/02/2012 as per guidelines contained in O.M.No.5/7/2003-ECB & PR, dt.22/12/2003 of Ministry of Finance,(Deptt. of Economic Affairs).

Of late, it has come to the notice of the Govt. that the Central Govt Employees other than AIS Officers and State Govt. Employees of other States working on deputation to this Govt. who were covered under NPS are facing difficulties in depositing their monthly contribution towards NPS.

It has also been learnt that a backlog of contributions both of the employees and the Govt. has become due from the month in which the Govt. servants had joined on deputation to this Govt.

In view of above, after careful consideration of the matter, the Governor has been pleased to decide that henceforth the New Pension Scheme as announced by the Govt. of India shall also be applicable to the aforesaid employees and the Director of Treasuries & Accounts shall continue to act as the State Nodal Officer (SNO) in implementing NPS.

In continuation of this Deptt.'s Notification ibid, the undersigned is further directed to state that the Governor is pleased to open the following Heads of Account for the NPS related transactions :

1. For Government's Contribution for NPS for Central Government Employees on deputation to the State: "2071-Pension Scheme-01 -Civil-117-Contribution for Defined Contribution Pension Scheme-NP-002-Contribution of Government for National Pension Scheme(NPS) for Central Government Employees on deputation to the State-04-Pension / Gratuity" pertaining to Demand No. 18.
2. For Depositing Government's Contribution under Tier-I for Central Government Employees on deputation to the State: "8342-Other Deposits-00-117-Defined Contribution Pension Scheme-003-Contribution of Government for National Pension Scheme(NPS) for Central Government Employees on deputation to the State-07-Deposits."

3. For Depositing Member's Subscription under Tier-I for Central Government Employees on deputation to the State: "8342-Other Deposhs-00-117-Defined Contribution Pension Scheme-004-Subscription of Members for National Pension Scheme(NPS) under Tier-I for Central Government Employees on deputation to the State-07-Deposits."
4. For withdrawal of Government's Contribution under Tier-I for Central Government Employees on deputation to the State: "8342-Other Deposits-00-117-Defined Contribution Pension Scheme-003-Contribution of Government for National Pension Scheme(NPS) for Central Government Employees on deputation to the State-23-Withdrawal."
5. For withdrawal of Member's Subscription under Tier-I for Central Government Employees on deputation to the State: "8342-Other Deposits-00-117-Defined Contribution Pension Scheme-004-Subscription of Members for National Pension Scheme(NPS) under Tier-I for Central Government Employees on deputation to the State-23-Withdrawal."
6. For Government's Contribution for NPS for Other State Government Employees on deputation to the State: "2071-Pension Scheme-01 -Civil-117-Contribution for Defined Contribution Pension Scheme-NP-003-Contribution of Government for National Pension Scheme(NPS) for Other State Government Employees on deputation to the State-04-Pension / Gratuity" pertaining to Demand No. 18.
7. For Depositing Government's Contribution under Tier-I for Other State Government Employees on deputation to the State: "8342-Other Deposits-00-117-Defined Contribution Pension Scheme-005-Contribution of Government for National Pension Scheme(NPS) for Other State Government Employees on deputation to the State-07-Deposits."
8. For Depositing Member's Subscription under Tier-I for Other State Government Employees on deputation to the State: "8342-Other Deposits-00-117-Defmed Contribution Pension Scheme-006-Subscription of Members for National Pension Scheme(NPS) under Tier-I for Other State Government Employees on deputation to the State-07-Deposits."
9. For withdrawal of Government's Contribution under Tier-I for Other State Government Employees on deputation to the State: "8342-Other Deposits-00-117-Defined Contribution Pension Scheme-005-Contribution of Government for National Pension Scheme(NPS) for Other State Government Employees on deputation to the State-23-Withdrawal."
10. For withdrawal of Member's Subscription under Tier-I for Other State Government Employees on deputation to the State: "8342-Other Deposits-00-117-Defined Contribution Pension Scheme-006-Subscription of Members for National Pension Scheme(NPS) under Tier-I for Other State Government Employees on deputation to the State-23-Withdrawal."

The undersigned is further directed by order of the Governor to say that the following provisions shall be added in para3(c) & para4(d) of the F.D.'s Notification No. 1069-F(Y), dt.03/02/2012 :

The Government contribution shall be drawn in the Transfer Credit Bill Form [T.R.Form No.43] in anticipation of allotment —

(i) for Central Government Employees on deputation to the State — by debiting the head of account “2071-Pension Scheme-01-Civil-117-Contribution for Defined Contribution Pension Scheme-NP-002- Contribution of Government for NPS for Central Government Employees on deputation to the State-V-04-Pensionery Charges “under Demand No.18-Departmental Code ‘FA’ and crediting to the head of account “8342-Other Deposits-00-117- Defined Contribution Pension Scheme-003- Contribution of Government for NPS under Tier-I for Central Government Employees on deputation to the State-07-Deposits” and

(ii) for Other State Government Employees on deputation to the State — by debiting the head of account “2071-Pension Scheme-01-Civil-117-Contribution for Defined Contribution Pension Scheme-NP-003- Contribution of Government for NPS for Other State Government Employees on deputation to the State -V-04-Pensionery Charges” under Demand No. 18-Departmental Code ‘FA’ and crediting to the head of account “8342-Other Deposits-00-117- Defined Contribution Pension Scheme-005- Contribution of Government for NPS under Tier-I for Other State Government Employees on deputation to the State-07-Deposits”.

The Bill Forms TR-71A & TR-71B which were introduced vide F.D.'s Notification No.965-F(Y), dt. 18/02/2015 have been modified partially in order to incorporate the provisions for recovery of subscription and Government contribution for NPS under Tier-I for Central Government Employees on deputation to the State/other State Government Employees on deputation to the State. The revised Forms are annexed to this notification.

Necessary provisions in HRMS, e-Billing & e-CTS modules under IFMS have already been made.

All other provisions laid down in F.D.'s Notification No. 1069-F(Y), dt.03/02/2012 regarding modalities for implementation of the scheme will also be equally applicable to the Central Govt. (other than AIS Officers) and other State Govt. employees working on deputation in the Government of West Bengal.

This order shall take immediate effect.

The AG (A&E), WB is being informed.

Sd/-
(P.A. Siddiqui)
Secretary to the
Government of West Bengal

T.R. FORM NO. 71(A)

(See G.O No. 1069-F(Y) dated 03/02/2012 & G.O No.5332-F(Y) dated 05/10/2016

NEW PENSION SCHEME (NPS) TO ALL INDIA SERVICE OFFICERS (WEST BENGAL CADRE)/ CENTRAL GOVERNMENT EMPLOYEES ON DEPUTATION TO THE STATE/ OTHER STATE GOVERNMENT EMPLOYEES ON DEPUTATION TO THE STATE

SCHEDULE-1

SCHEDULE OF RECOVERY FROM THE PAY BILL OF IAS/IPS/IFS OFFICERS/CENTRAL GOVERNMENT EMPLOYEES ON DEPUTATION TO THE STATE OTHER STATE GOVERNMENT EMPLOYEES ON DEPUTATION TO THE STATE FOR THE MONTH OF _____ 20____ TOWARDS SUBSCRIPTION UNDER NPS TIER-1

D.D.O Code

Name & Designation of D.D.O:
Registration No.

Name of the P.A.O./Treasury:
Registration No.

Receipt Head of Account: 8342-00-1117-002-07/8342-00-1117-004-07/8342-00-117-006-07													
Sl. No.	PRAN No.	Name of the Officer	Employee ID	Designation	Basic Pay (Rs.)	Grade Pay (Rs.)	Dearness Pay (Rs.)	Dearness Allowance (Rs.)	Total (Rs.) (6+7+8 +9)	Amount of Contribution			Remarks
										Current Amount (10% of 10) (Rs.)	Backlog / Arrear (Rs.)	Total Amount (Rs.) (11+12)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Rupees (in figures) _____													
Rupees (in word) _____													

Station _____
Date _____ 20____

Signature of the D.D.O with Designation

Certified that the Basic Pay, Grade Pay, Dearness Pay and Dearness Allowance entitled at column 6 to 9 respectively of the schedule have been verified with the entries in the respective Pay Bill and found correct. Rs. _____ have been deducted from the salary bill of the D.D.O for the Officers' Contribution for the month of _____ and transfer credited to the head of account "8342-00-117-002-07/8342-00-117-004-07/8342-00-117-006-07" vide Challan No. _____ dated _____ against Voucher No. _____

Signature of P.A.O / T.O with date

Certified that the Basic Pay, Grade Pay, Dearness Pay and Dearness Allowance entitled at column 6 to 9 respectively of the schedule have been verified with the entries in the respective pay bill and found correct. Rs. _____ have been deducted from the salary bill of the subscriber on _____ and remitted in P.A.O / Treasury under the head of account "8342-00-117-002-07/8342-00-117-004-07/8342-00-117-006-07".

Signature of the D.D.O with Designation

To
The State Nodal Officer & Director of Treasuries and accounts. West Bengal,
Mitra Buildings, Kolkata-700001.

T.R. FORM NO. 71(B)

(See G.O No. 1069-F(Y) dated 03/02/2012 & G.O No.5332-F(Y) dated 05/10/2016

NEW PENSION SCHEME (NPS) TO ALL INDIA SERVICE OFFICERS (WEST BENGAL CADRE)/ CENTRAL GOVERNMENT EMPLOYEES ON DEPUTATION TO THE STATE/ OTHER STATE GOVERNMENT EMPLOYEES ON DEPUTATION TO THE STATE

SCHEDULE-II

SCHEDULE OF GOVERNMENT CONTRIBUTION UNDER NPS TIER-I FOR IAS/IPS OFFICERS/CENTRAL GOVERNMENT EMPLOYEES ON DEPUTATION TO THE STATE / OTHER STATE GOVERNMENT EMPLOYEES ON DEPUTATION TO THE STATE FOR THE MONTH OF ____20____

D.D.O Code:

Name & Designation of D.D.O:

Registration No.:

Name of the P.A.O./Treasury:

Registration No.:

Receipt Head of Account: 8342-00-117-001-07/8342-00-117-003-07/8342-00-117-005-07													
Sl. No.	PRAN No.	Name of the Officer	Employee ID	Designation	Basic Pay (Rs.) (A)	Grade Pay (Rs.) (B)	Dearness Pay (Rs.) (C)	Dearness Allowance (Rs.) (D)	Total (Rs.) (A+B+C+D) (E)	Government Contribution [Regular] (10% of E) (Rs.) (11)	Arrear/ Backlog (Rs.) (12)	Total Contribution (Rs.) (13)	Remarks (14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Rupees (in figures) _____													
Rupees (in word) _____													

Station _____

Date _____ 20 _____

Signature of the D.D.O with Designation

Certified that the Basic Pay, Grade Pay, Dearness Pay and Dearness Allowance entitled at column 6 to 9 respectively of the schedule have been verified with the entries in the respective Pay Bill and found correct. Rs. _____ have been deducted as Govt. Contribution by the D.D.O. For the month of _____ and transfer credited to the head of account "8342-00-117-001-07/8342-00-117-003-07/8342-00-117-005-07" vide Challan No. _____ dated _____ against Voucher No. _____

Signature of P.A.O / T.O with date

Certified that the Basic Pay, Grade Pay, Dearness Pay and Dearness Allowance entitled at column 6 to 9 respectively of the schedule have been verified with the entries in the respective pay bill and found correct. Rs. _____ have been deducted as Govt. Contribution for the month of _____, 20____ and remitted in P.A.O / Treasury under the head of account "8342-00-117-001-07/8342-00-117-003-07/8342-00-117-005-07".

Signature of the D.D.O with Designation

To
The State Nodal Officer & Director of Treasuries and accounts. West Bengal,
Mitra Buildings, Kolkata-700001.

Government of West Bengal
Finance Department
Pension Branch
Writers' Buildings
Block No.-IV. 2nd Floor,
Kolkata-700 001

Memo. No. 481-F(Pen)

Dated, the 29th November, 2016

The Government of West Bengal have for sometime past been considering the question of introducing some sort of conditions which should be fulfilled by the employee who opt for counting of his/her past service rendered in different Undertakings/Corporations/Autonomous Bodies/Statutory Bodies/Semi Govt. Organisations/Board etc. of State/Central Government where C.P.F. is prevalent and is willing to join State Government service. After careful consideration of the matter in all aspects, the Governor has been pleased further to order the following additional steps/measures in continuation of Memo. No.8313-F dated 23.07.1984.

1) Regarding Deposit of pro-rata pension to the Government employee for the period spent in earlier non-Government employment as noted above for which counting of past service is sought for :-

- a) The employee concerned has to deposit the proportionate part of pension in the appropriate Head of Account to which pension amount is debited, irrespective of the fact whether he had received Employer's share of C.P.F. or not in his earlier employment. If the employee had not received the Employer's share even then he has to deposit the amount equivalent to Employer's share at that point of time from his own resources like Employees' share but without any interest since the incumbent had not actually received the Employer's share.
 - b) But if he/she had received Employer's share then he has to deposit the same amount in the proper Head of Account of the State Government alongwith simple interest @ 5% per annum as usual from the date of receipt of the same upto preceding date of such deposit.
- 2) Regarding deposit of Proportionate Gratuity for the period spent on non-Government employment as noted above :-**

- a) When the employee had received the Gratuity amount from his earlier employer, he has to deposit the same alongwith simple interest @5% per annum in appropriate Head of Account of the State Government from the date of receipt of the same upto preceding date of such deposit.

- b) Where the said employee had not received the Gratuity from his/her previous employer, he/she has to deposit the same from his/her own sources without any interest since he had not actually received any Gratuity amount from the employer.
- 3) The employee concerned praying for counting of past services elsewhere other than State Government, will have to furnish the duly attested copy of actual terminal benefits received by him from his previous employer.
 - 4) Before depositing the amount as stated above in the respective Head of Account for counting of past services the Administrative Deptt. must send the said proposal for vetting/approval, both amount to be deposited and service period to be counted. Any deposit in this respect on their own volition in the Govt. Exchequer without the knowledge and approval of Finance Deptt. is neither desirable nor tenable and hence liable to be ignored.
 - 5) Formal amendment of the WBS (Death-cum-Retirement Benefits) Rules. 1971 will be made in due course.
 - 6) Any other Govt. order in this regard, if issued by any other Departments, shall be deemed to have been modified accordingly to the above extent.
 - 7) This order shall take immediate effect.

By order of the Governor.

Sd/-

Joint Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 6431- F(Y)

Kolkata, 15th of December, 2016

NOTIFICATION

Subject: Discontinuation of payment of pension from the counter of the Office of the Accountant General (A&E), West Bengal

In terms of Rule 4.160(1) of W.B.T.R, 2005 Pensioners / Family Pensioners of different categories can exercise their option to get their pension from the counter of the Office of the Accountant General (A&E), West Bengal. Such categories of the pensioners/family pensioners irrespective of their age and scale of infirmity are required to visit the office of the Accountant General (A&E), West Bengal to receive their pension from the counter. After implementation of the e-Pradan Module under Integrated Financial Management System, pensioners/family pensioners can have their pension directly credited to their Bank accounts on the 1st day of the next month. The matter of dispensing with the system of such counter payment from the Office of the Accountant General (A&E), West Bengal was under active consideration of the Government since some time past.

After necessary consultation with the Office of the Accountant General (A&E), West Bengal and careful consideration of all the aspects in the matter, Governor is now pleased to direct that various categories of pensioners including state pensioners. non-Govt. pensioners, other Government Pensioners, other pensioners whose pension liability is borne by the State Government and who draw their pension/family pension from the counter of the Office of the Accountant General (A&E), West Bengal shall be transferred to the Pension Disbursement Office, located at Johar Building, 5th. Floor. P-1, Hyde Lane. Kolkata - 700 073 under the control of Directorate of Treasuries & Accounts, West Bengal or Treasuries or Public Sector Banks (PSB) enlisted as per Part-A of Appendix-15 of WBTR-2005, depending upon the option to be exercised by the Pensioners / Family Pensioners for disbursement from those offices.

The existing Pensioners / Family Pensioners who are drawing pension from the counter of the Office of the Accountant General (A&E), West Bengal shall have to exercise option (Annexure-A) at the Office of the Accountant General (A&E), West Bengal latest by 31st January, 2017. The process of transferring all PPOs from the Office of the Accountant General (A&E), West Bengal shall be completed within the month of Feb'2017. No pension shall be disbursed from the counter of the Office of the Accountant General (A&E), West Bengal from the month of March, 2017. However, any pension case already received for issue of PPO, from the pension sanctioning authorities with option for drawing pension from the counter of the Office of the Accountant General (A&E), West Bengal shall be

finalized and forwarded by the Office of the Accountant General (A&E), West Bengal, to the Pension Disbursement Office or Treasury or PSB after taking revised option for drawal of pension from the pensioner.

After receiving the option (Annexure-A) from the Pensioners / Family Pensioners, the Accountant General (A&E), West Bengal shall send the Disburser's half of the PPO by registered post or by special messenger to the concerned Treasury or Pension Disbursement Office or PSB as the case may be within 7(seven) days from the date of receipt of the option. The pensioner's portion of the PPO shall be handed over to the pensioner or sent to the pensioner by registered post. Last payment certificate shall be given on the both halves of the PPO. The commencement of pension from the Pension Disbursement Office or Treasury or PSB shall be made following existing procedure of appearance of pensioner/family pensioner before the Pension Disbursing Officer.

Henceforth, all the pension sanctioning authorities shall not accept any new option for disbursement of pension from the counter of the Office of the Accountant General (A&E), West Bengal with immediate effect. Pension cases pending at the end of pension sanctioning authority having option for drawal of pension from the counter of the Office of the Accountant General (A&E), West Bengal, shall be processed after obtaining revised option of drawing pension as per this order. AH pension sanctioning authorities shall amend their "Option Form" for getting pension/family pension from Pension Disbursement Office/Bank branches/Treasuries accordingly.

A help desk will be set up for facilitating the pensioners at the Office of the Accountant General (A&E), West Bengal for the time being until completion of transfer of all pension cases from the Office of the Accountant General (A&E), West Bengal to Pension Disbursement Cell or Treasuries or Public Sector Banks (PSB) as the case may be.

Necessary amendment in the West Bengal Treasury Rules, 2005 will be made in due course. This Order will take immediate effect and is issued in cancellation of Notification No. 6026-F(Y) dated 23.11.2016.

Sd/-
P. A. Siddiqui
Secretary
Finance Department

Government of West Bengal
Finance Department
Audit Branch

No. 2460-F(Y)

Date-21.04.2017

Sub: Revised procedure of issuance of PPO from DPPG, W.B and
commencement of pension thereof.

The School Education Department, W.B. has introduced a revised procedure for processing and disposal of pension cases of the employees of the Non-Government aided and recognized educational institution vide Order No.62-SSE/17 dated-17.04.2017 As per the revised scheme, e-PPO will be transmitted to the Pension Disbursing Authorities from e-Pension Portal through IFMS. The new system shall bring an end of manual entry of PPO at the Treasuries for payment of pension.

But in the meantime a good number of pension cases have already been received and processed at Directorate of Pension, Provident Fund & Group Insurance, W.B. The cases are ready for issuing Pension Payment Order (PPO) as per the existing procedure. The matter of bringing such pension cases under e-PPO system was under consideration of the Government to reap the benefit e-Governance initiatives.

As the integration of IFMS with e-Pension Portal has successfully been completed, the Governor is now pleased to decide that e-PPO will be issued and transmitted to the Treasuries through IFMS system in respect of pension cases those are lying pending at DPPG, W.B for issuance of manual PPO.

Treasury Officer shall receive the e-PPO through IFMS. On appearance of the pensioner family pensioner at the Treasury, the Treasury Officer shall download the e-PPO from the portal and complete the identification process of the pensioner/family pensioner on production of the documents required as per WBTR-2005 without insisting the presentation of physical copy of the PPO from the Pensioner. After identification of the pensioner/family pensioner one signed copy of e-PPO shall be made over to the Pensioner/family pensioner. All other, modalities relating to identification of pensioner and commencement of payment of pension shall remain unchanged.

This order will take immediate effect. Necessary changes in WBTR-2005 will be made in due course.

Sd/-
(P. A. Siddiqui)
Secretary to the
Government of West Bengal