

Government of West Bengal
Finance Department
Audit Branch

No:- 2710-F(Y)

Date:- 21.09.2020

MEMORANDUM


Sub:- Issuance of Final General Provident Fund (GPF) Statement for Group D Employees having transactions booked under wrong Head of Account.

The Government of West Bengal vide Notification No. 734-F(J)W.B dated 28.02.2018 read with 1999-F(J)W.B dated 05.06.2018 and 1340-F(J) W.B dated 08/04/2019 has empowered the Directorate of Pension, Provident Fund and Group Insurance, West Bengal (DPPG) to maintain the GPF Accounts of the Group D employees with effect from 01/04/2018.

In some cases GPF Statements could not be issued to Group D employees as their GPF transactions have not been booked in proper Head of Account (HOA) i.e. 8009-01-101-002-19/23.

In order to regularize such cases, the Governor is pleased to declare that the following procedure is to be followed for the purpose:

1. Drawing and Disbursing Officer (DDO) concerned shall apply to the Treasury in **Annexure A** to this memorandum for issue of the Correction Memo.
2. Treasury shall issue Correction Memo in 'Annexure X' of West Bengal Treasury Rules, 2005 to the Accountant General, West Bengal along with a copy to the DPPG, WB.
3. On receipt of the Correction Memo for GPF transactions of those Group D employees where transactions have earlier been booked under wrong HOA, DPPG, WB will issue Final Payment Authority and/or Final GPF Statement by crediting interest at the year-end provided the DDO has started booking the transactions under Correct Head of Account.
4. An Additional Final Payment Authority shall be issued on receipt of copy of Correction Memo only for the transactions which were booked under wrong HOA but not considered at the time of issuance of original Final Payment Authority.


21.9.2020
(D.K.Das)

Joint Secretary
to the Government of West Bengal

Annexure A
to Memorandum No 2710-F(Y) dated 21.09.2020

To
Pay and Accounts Officer/Treasury Officer
_____ Pay & Accounts Office/Treasury

Sub: Issuance of Correction Memo

Statement of GPF transactions booked in Wrong HOA in respect of HRMS Unique Id
_____, Employee Name _____

For the period from _____ to _____

HOO Code		DDO Code	
HOO Designation		DDO designation	
Office Name			

Receipt Transactions in GPF Account booked in Wrong HOA						
Voucher No	Voucher Date	Challan No	Challan date	HOA (wrong) in which booked	Correct HOA for booking	Amount of Subscription

Payment Transactions from GPF Account booked in Wrong HOA				
Voucher No	Voucher Date	HOA (wrong) in which booked	Correct HOA for payment	Gross Amount

I certify that no GPF Account Number was issued by AGWB in respect of Employee No _____, Employee Name _____ and the above transactions were booked in Wrong HOA as mentioned in the table above.

I request to kindly issue Correction Memo in **Annexure X** of WBTR 2005 for making necessary correction as mentioned in the table.

Dated:-

Signature of the Drawing and Disbursing Officer