

**Government of West Bengal  
Finance Department  
Audit Branch  
Writers' Buildings, Kolkata-700 001.**

No.10263-F(Y)

Kolkata, the 18<sup>th</sup> December, 2012.

**M E M O R A N D U M**

**Sub: Procedure for refund of money Deposited to GPF Account or Suspense Head of Account in respect of the Officers of All India Services covered under New Pension Scheme.**

This Department vide Notification No.1069-F(Y) dated 03.02.2012 prescribed the procedures for the implementation of the 'New Pension Scheme' [NPS] of the Government of India applicable for the All India Service [AIS] Officers borne on West Bengal Cadre on or after 01.01.2004.

In paragraph 1(c) of the said Notification it was stated that "On amendment of the All India Service (Death cum Retirement Benefit) Rules, 1958 and the All India Service (Provident Fund) Rules, 1955, the benefits of the Defined Benefit Pension and General Provident Fund shall not be available to the new recruits. The AIS Officer who is covered under NPS but so far contributed to General Provident Fund/or any other fund or account, his entire contribution to the General Provident Fund Accounts/ or any other fund or account shall be refunded to him by the concerned DDO in consultation with the DTA and Office of the Pr, A.G.(A&E) WB and that amount may be deposited by the concerned AIS Officer for payment of backlog contribution to the NPS."

It has come to the notice of this Department that prior to issuance of this Department Notification No.1069-F(Y) dated 03.02.2012, some amount have been deposited either under the Major head '8658 - Suspense Accounts' or under the Major head '8009 - State Provident Fund' by way of deduction from the regular salary bills of the Officers of All India Services who were covered under New Pension Scheme. In most of the cases it was either been deposited under the Suspense Head "8658-00-120-026-20-Deposit Suspense Account" or GPF Head "8009-01-104-001-19-All India Services Provident Fund".

Now, in terms of para 1(c) of the said Notification dated 03.02.2012 it is required to refund the money which were erroneously deposited in those accounts for depositing the same to the account of the concerned AIS Officers under the New Pension Scheme as their own 'Arrear Backlog Contribution'.

The matter regarding the refund of the amount has been consulted with the Office of the Accountant General (A&E) West Bengal and as per their suggestions vide their Letter No.A.M.-1/3-61/569 dated 30.10.2012 read with D.O.FUND I/AIS(PF)/Pre-Jan.2004/Out-56 dated 21.11.2012, the following procedure have been prescribed by the Government for withdrawal of the amount erroneously deposited under the heads of accounts '8658- Unclassified Suspense' or '8009-General Provident Fund':

- (A). For refund of the money deposited under Major head '8658- Unclassified Suspense':
- (i) A Statement showing the drawal head of account [14-Digit head of account- upto Detail Head], Voucher No. & Date, Challan No. & Challan Date [to be collected from the concerned Treasury], Name of Treasury, Amount deducted under the head for each month for the entire period of Deposit shall be prepared by the head of Office and shall be verified by the DDO/DDOs from the concerned Treasury(s). The Head of office shall submit such verified

Statement to the O/o. the Accountant General (A&E) West Bengal for confirmation of the balance under the said head in the account of the concerned Officer,

- (ii) After getting the confirmation of the balance from the O/o. the Accountant General (A&E) West Bengal, a Sanction Order shall be issued by the Head of Office for the withdrawal of the amount **from the head of account where it was originally deposited with detail head "10-Payments"** by transfer-credit to the head "8342 - Other Deposits - 00 - 117 - Defined Contribution Pension Scheme - 002 -Members' Subscription for AIS NPS under Tier I - 07-Deposit",
  - (iii) A Transfer-credit Bill under T.R. Form No. 43 along with the above mentioned Sanction Order and Balance confirmation Certificate from the Accountant General (A&E) West Bengal along with Schedule-IV for depositing Backlog Contribution under head '8342-00-117-002-07" shall be submitted to the Treasury by the concerned DDO where the AIS Officer is posted,
  - (iv) Information of such drawal shall be given to the Directorate of Treasuries & Accounts, West Bengal, who will arrange to credit the amount to the NPS Account of the concerned Officer.
- (B) For refund of the money deposited under Major head '8009-P.F. Account':
- (I) (i) A Statement showing the head of account [14-Digit head of account-upto Detail Head], Voucher No. & Date, Challan No. & Challan Date [to be collected from the concerned Treasury], Name of Treasury, Amount deducted under the head for each month for the entire period of Deposit prepared by the head of Office and shall be verified by the DDO/DDOs from the concerned Treasury(s) and shall be submitted to the O/o. the Accountant General (A&E) West Bengal along with the (ii) Form No. XV complete in all respect including (iii) detail of Temporary Advance(s) and Non-refundable withdrawal(s) sanctioned and paid (if any), if no advance / withdrawal is made a certificate to that effect has to be submitted. Copy of the Form No. XV is enclosed with Memorandum. Form No. XV duly completed in all respect and signed by the Head of Office or Cadre Controlling Cell shall be submitted to the O/o. the Accountant General (A&E) West Bengal,
  - (II) After obtaining 'Authority' from the O/o. the Accountant General (A&E) West Bengal a Bill under T.R. Form No. 50 along with the Authority of the Accountant General (A&E) West Bengal and the Schedule-IV for depositing Backlog Contribution under head '8342-00-117-002-07" shall be submitted to the Treasury by the concerned DDO where the AIS Officer is posted,
  - (III) Information of such drawal shall be given to the Directorate of Treasuries & Accounts, West Bengal, who will arrange to credit the amount to the NPS Account of the concerned Officer.

Sd/- **H. K. Dwivedi.**

*Secretary to the  
Government of West Bengal.*

No.10263/1(250)-F(Y).

Dated: 18<sup>th</sup> December 2012.

Copy forwarded for information and necessary action to:-

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.

2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
3. The Accountant General (R.W. & L.B. Audit), West Bengal, C.G.O. Complex, 'C' East Wing, 5<sup>th</sup> Floor, Salt Lake, Sectrr-I, Kolkata-700 064.
4. The Sr. Deputy Accountant General (A&E), West Bengal, (A.M.-I), Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
5. The Deputy Accountant General (A&E), West Bengal, Fund Section, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
6. The Additional Chief Secretary / Principal Secretary / Secretary  
.....Department.
7. The Director of Treasuries & Accounts, West Bengal, The New India Assurance Building, 4, Lyons Range, Kolkata - 700 001.
8. The Under Secretary to the Government of West Bengal Finance Department, Budget Branch, Writers' Buildings, Kolkata-700001
9. The Joint Secretary, Finance Department, Group-H, Writers' Buildings, Kolkata-700001.
10. The District Magistrate, \_\_\_\_\_ District.
11. The Sub-Divisional Officer, \_\_\_\_\_ Sub-Division.
12. The Director, \_\_\_\_\_
13. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata - 700 012.
14. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata - 700 012.
15. The Pay & Accounts Officer, Kolkata Pay & Accounts Office - III, IB Market, 1<sup>st</sup> Floor, Salt Lake, Sector -III, Kolkata - 700 106.
16. The Treasury Officer, \_\_\_\_\_ ,
17. \_\_\_\_\_
18. Sri Sukumar Negel, Pr. Accounts Officer & Ex-Officio Deputy Secretary, Finance (Budget) Department, Writers Buildings, Kolkata-700001, for uploading the Notification in the Finance Department's website.



(Swapan Kumar Paul)  
Special Secretary to the  
Government of West Bengal.  
Finance Department.

**XV**  
**Rule 31(1)**

Form of Application for Final Payment of Balances in the \_\_\_\_\_  
\_\_\_\_\_ Provident Fund Account.

To  
The Pay & Accounts Officer/Accountant General,

\_\_\_\_\_  
(Through the Head of Office)

Sir,

I am due to retire/have retired/have proceeded on leave preparatory to retirement for \_\_\_\_\_ months/have been discharged/dismissed/have permanently been transferred to service/have resigned service under \_\_\_\_\_ Govt. to take up appointment with \_\_\_\_\_ and my resignation has been accepted with effect from \_\_\_\_\_ forenoon/afternoon. I joined service with \_\_\_\_\_ on \_\_\_\_\_ forenoon/afternoon.

2. I request that the entire amount at my credit with interest due under the rules may be paid to me through A.O., W.B. Sectt. Treasury/Sub-Treasury. My Provident Fund Account No. is \_\_\_\_\_

**PART - I**

(To be filled in when the application for final payment is submitted upto one year prior to retirement).

3. An amount of Rs. \_\_\_\_\_ stood to the credit in my Provident Fund Account as indicated in the Accounts Statement issued to me for the year \_\_\_\_\_ as appearing in my ledger account being maintained by you. I request you that my Provident Fund Account may be reviewed any brought up to date.

4. The undermentioned Life Insurance Policies were being financed by me from my Provident Fund Account.

Number	Name of the Company	Sum Assured
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____

5. I will make another application immediately after last fund deduction has been made from my salary, in Part-II of the Form.

Yours faithfully,

Station \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

**(FOR USE BY HEADS OF OFFICES)**

Forwarded to the Pay & Accounts Officer/Accountant General, \_\_\_\_\_  
\_\_\_\_\_ for necessary action.

2. The Provident Fund Account No. of Shri/Smt./Kum. \_\_\_\_\_ as verified from the Statements issued to him/her from year \_\_\_\_\_

3. He/She is due to retire from Govt. Service with effect from \_\_\_\_\_ afternoon.

4. Certified that he/she had taken the following advances in respect of which \_\_\_\_\_ instalments of Rs. \_\_\_\_\_ are yet to be recovered and credited to the Fund Account. The details of the Final withdrawal granted to him/her after the period covered by the aforesaid accounts statements are as indicated below :-

## PART - II

(To be submitted by the subscriber immediately after the last fund deduction has been made from his salary. This part is also applicable in the case of subscribers who apply for final payment for the first time after the date of superannuation, discharge, resignation etc.)

In continuation of my earlier application, dated \_\_\_\_\_ the final payment of Provident Funds balances, I request that entire balance at my credit with interest due under the rules may be paid to me.

OR

I request that the entire amount at my credit with interest due under the rules may be paid to me/transferred to \_\_\_\_\_.

Signature \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

## (FOR USE BY HEADS OF OFFICES)

Forwarded to the Pay & Accounts Officer/Accountant General, \_\_\_\_\_  
\_\_\_\_\_ for necessary action / in continuation of endorsement No. \_\_\_\_\_

2. He/She is due to retire from service on \_\_\_\_\_ has proceeded on leave preparatory to retirement for \_\_\_\_\_ months from \_\_\_\_\_ has been discharged/dismissed permanently transferred to \_\_\_\_\_ has resigned finally from Govt. Service/has resigned service under \_\_\_\_\_ Govt. to take up appointment with \_\_\_\_\_ and his/her resignation has been accepted with effect from \_\_\_\_\_ forenoon/afternoon. He/She joined service with \_\_\_\_\_ on \_\_\_\_\_ forenoon/afternoon.

3. The last fund deduction was made from his/her pay in this office Bill No. \_\_\_\_\_ dated \_\_\_\_\_ for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) Cash Voucher No. \_\_\_\_\_ of Treasury, the amount of deduction being Rs. \_\_\_\_\_ and recovery of account of refund of advance Rs. \_\_\_\_\_.

4. Certified that he/she was neither sanctioned any temporary advances nor any final withdrawals from his/her provident fund account during the 9 months immediately preceding the date on which the last fund deduction has been made from his/hersalary or thereafter.

OR

Certified that the following temporary advances/final withdrawals were sanctioned to him/her and drawn from his/her Provident Fund Account during the 9 months immediately preceding the date on which the last fund deduction has been made from his/her salary or thereafter.

	Amount of Advance/Withdrawal	Date	Voucher Number
1.			
2.			
3.			

(Signature of the Head of the Office)