



प्रधान महालेखाकार (ले व ह) केरल का कार्यालय, तिरुवनन्तपुरम-695 001  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)  
KERALA, THIRUVANANTHAPURAM-695 001



Dated 31.08.2023

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)  
KERALA, THIRUVANANTHAPURAM-695 001

P19/IV/DRSSA/51 / 640

To,

All District/Sub Treasury Officer/Banks

Sir,

- Sub: Issuance of a Uniform Format of Certification in favour of the pensioners/family pensioners (in case of pre-deceased employee) by the Head of Office/Drawing and Disbursing Authority at the time of superannuation/death-in-harness of the West Bengal Government employees-reg.
- Ref: 1. SSA No. Pen.Co-ordn/4 Vol.XVI dated 31.07.2023 received from the office of the Principal Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata.  
2. O.M. No. 300-P(Pen) dated 29.03.2023 of Government of West Bengal, Finance Department (Pension Branch), West Bengal, Kolkata-700 001

I am to enclose herewith the copy of SSA received from the office of the Principal Accountant General (A&E), West Bengal regarding issuance of a Uniform Format of Certification in favour of the pensioners/family pensioners (in case of pre-deceased employee) by the Head of Office/Drawing and Disbursing Authority at the time of superannuation/death-in-harness of the West Bengal Government employees. The copy of the aforementioned prescribed format is enclosed with SSA. The same is being placed in the official website of this office, [www.cag.gov.in/ae/kerala/en](http://www.cag.gov.in/ae/kerala/en), **under pension – download under the link “Treasury Endorsement of Orders for other state Pensioners”**. A copy of this letter may be exhibited on the notice board of the treasuries.

Encl.: As stated above.

Yours faithfully

Sr. Accounts Officer

Copy to: -

1. The Director of Treasuries  
Thiruvananthapuram
2. The Office of the Principal Accountant General (A&E)  
West Bengal, Treasury Buildings, Kolkata – 700 001

-For Informantion.

Sr. Accounts Officer

JnW (V)

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OFFICE OF THE PR. ACCOUNTANT GENERAL (A & E), WEST BENGAL,  
TREASURY BUILDINGS, KOLKATA - 700 001.

Circular No. Pen. Co-ordn/4 Vol. XVI/59

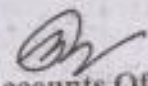
09 AUG 2023

Date : 31/7/2023

Subject : Issuance of a Uniform Format of Certification in favour of the pensioners/family pensioners by the HOO/DDO at the time of superannuation/death-in-harness of the West Bengal govt. employees.

It is to inform to all concerned that the Govt. of West Bengal, Finance Department, Pension Branch vide their Memo. No. 300-F (Pen) dated 29/3/2023 has introduced a Uniform Format of Certification to be issued to the retiring employees/family members of the pre-deceased employees at the time of superannuation/death-in-harness for onward submission of the same before the concerned Pension Disbursing Authority.

Accordingly, a copy of the aforementioned prescribed format is circulated herewith for information and guidance of all concerned.

  
Sr. Accounts Officer  
Pen. Co-ordn.



To,

1. The General Manager/Manager of all concerned Link Branches (Under Spl. Seal) of Public Sector Banks in Kolkata.
2. All Accountants General. -do-
3. Pay & Accounts Officer, No. V, Tis Hazari, New Delhi, PIN - 110 054. -do-
4. Director, Directorate of Accounts and Treasuries, Govt. of Pondicherry, Pondicherry - 605 001. -do-
5. Director, Directorate of Accounts, Pension Section, Panaji, Goa - 403 001 -do-
6. P. A. O., Andaman, Andaman & Nicobar Island, Port Blair-744 101. -do-
7. Asstt. Military Attache (P), Embassy of India, Military Pension Branch, Kathmandu, Nepal-1. -do-
8. Secretary, Finance Department, Govt. of Sikkim, Gangtok, Pin- 737 101. -do-
9. Controller of Accounts, Ministry of External Affairs, New Delhi- 110 021 -do-
10. Dir. of Audit & Pension, Govt. of Arunachal Pradesh, Naharlagun-791 110.-do-
11. Director of Treasuries and Accounts, Govt. of West Bengal, 'Mitra Building', 8, Lyons Range, 3<sup>rd</sup> Floor, Kolkata-1 for information.
12. Director General of Audit (Central), Kolkata, G.I. Press Building, 8, K. S. Roy Road, Kolkata-700 001.
13. Pay & Accounts Office, A/2 State Emporia Buildings, Baba Kharag Sing Marg, New Delhi - 110 001.
14. Chief Accountant, Reserve Bank of India, Central Office, Department of Govt. and Bank Accounts, New Central Office Building, ShaheedBhagat Sing Road, Mumbai-400 023.
15. OSD & Ex-officio Joint Secretary, Finance (e-governance group) Department, Nabanna, 12<sup>th</sup> Floor, Room No. 1205, 325, Sarat Chandra Chatterjee Road, Howrah - 711 102.
16. OSD & Ex-Officio Joint Secretary to the Govt. of West Bengal, Finance Department, Writers' Buildings, Kolkata - 700 001.

Government of West Bengal  
Finance Department (Pension Branch)  
Writers' Buildings, 2nd Floor, Block No.-IV  
Kolkata- 700 001

No. 300-F (Pen)

Dated, 29th March 2023

MEMORANDUM

Subject: Issuance of a Uniform Format of Certification in favour of the pensioners/ family pensioners (in case of pre-deceased employee) by the Head of Office/ Drawing and Disbursing Authority at the time of superannuation/ death in harness of the State Government employees.

Provision contained in Rule 1.7 under Memo no.1315-F(Pen) dated 14.10.1996 envisages that if there is no case pending against a retiring employee, the Head of Office shall issue a certificate that (i) no provisional pension has been authorised (ii) the amount paid on account of gratuity and commuted value of pension and the date of such payment and (iii) that the retiring employee does not owe to the Government in anyway and hand over the said certificate to the retiring employee on the date of superannuation.

(2) Also provisions contained in Rule 7 (1) (a) and(b) under WBS(Commutation of Pension) Rules, 1983 envisage that:

(i) In the case of a pensioner who is drawing his pension from a treasury, the reduction in the amount of pension on account of commutation shall be operative from the date of receipt of the commuted value of pension or on the expiry of three months after issuance of authority by the Audit Officer, A.G. (A. & E), West Bengal for the payment of Commuted Value of Pension, whichever is earlier, and

(ii) In case of a pensioner who is drawing pension from the Nationalized Banks and other authorized banks for disbursement of pension in KMC area, the reduction on account of commutation shall take effect from the date on which commuted value is credited to the pensioner's bank account.

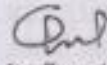
(3) Further, on introduction of West Bengal Health Scheme to the Government employees and pensioners, the employees and pensioners are not entitled to get Medical Relief if they enroll their names in the said Scheme.

(4) Provisions of the rules stated above stipulate the necessity of issuance of 'Uniform Format of Certification' to the retiring employees/ family members of the pre-deceased employees at the time of superannuation/ death in harness, but the Heads of Offices/Drawing and Disbursing Authorities issue various types of certificates to pensioners/ family pensioners resulting confusion to Treasuries and Bank authorities.

(5) Therefore, the question of adoption of a Uniform Format for Certification encompassing the all relevant information stated above has come up for consideration of the Finance Department (Pension Branch) for some time past.



(6) After careful consideration of the same, the Governor is pleased to accord the issuance of the Uniform Format of Certification (Annexed herewith) to the pensioners/ family pensioners (in cases of pre-deceased employees) by the Head of Office/ Drawing and Disbursing Authority at the time of superannuation/ death in harness of the employees which had already been approved vide U.O. No.119-F (Pen) dated 16.06.2022 of Finance Department (Pension Branch).

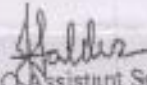
  
Joint Secretary  
to the Govt. of West Bengal

Memo No : 300<sup>11</sup>(2)-F(Pen)

Date: 29th March 2023

Copy forwarded for information and necessary action to:-

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kol-700001.
2. The Additional Chief Secretary to Governor of West Bengal, Raj Bhawan, Kolkata.
3. The Additional Chief Secretary/Principal Secretary/Secretary,.....Department, Government of West Bengal.
4. The Commissioner, ..... Division.
5. The Director of Treasuries & Accounts, West Bengal, 3rd Floor, Mitra Buildings, 8, Lyons Range, Kol-1
6. The District Magistrate / District Judge/ Superintendent of Police, .....
7. The Sub-Divisional Officer, .....
8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kol-12.
9. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-I, Hyde Lane, Kol-12.
10. The Pay & Accounts officer, Kolkata Pay &Accounts Office -III, SUVANNA, SGO Complex, &6 Floor, Plot No-9, Block- DF, Sector-1, Bidhanagar, Kol-64.
11. The Treasury Officer, .....
- ✓ 12. Shri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload this order in the Finance Department's website.

  
O.S.D & E.O. Assistant Secretary  
to the Govt. of West Bengal

*Annexure to Memo No. 300-F(Pen) dt. 29/03/23.*  
Office Details

Memo No: \_\_\_\_\_

Date: \_\_\_\_\_

**Certificate**

The following details of \_\_\_\_\_ (Employee /Family Pensioner) are certified as on \_\_\_ / \_\_\_ / \_\_\_\_\_ vide Rule 1.7 of Memo No. 1315-F(Pen) dated 14.10.1996):-

Name of Employee		
HRMS ID (if any)		
PPO No.		
Last Post Held		
DDO Code & Designation		
Date of Superannuation/Death		
Provisional Pension Paid (if any)	Rs. _____	Upto ___/___/_____
Amount paid on account of Retiring Gratuity/Death Gratuity	Amount:-Rs. _____ Token No. _____ Treasury Voucher (TV) No: _____	Date: _____ Date: _____
Amount paid on account of Commuted Value of Pension(CVP) with details (if any)	Amount:-Rs. _____ Token No. _____ Treasury Voucher (TV) No: _____ CVP Authority No: _____	Date: _____ Date: _____ Date: _____
Dues owed by the Retiring/Deceased Employee to Government in any way (mention details if any).	Yes / No	
Whether employee is under West Bengal Health Scheme on the date of retirement / death	Yes / No.	

Name of the Head of Office/Drawing and Disbursing Officer.....

Designation with Seal.....

Office Contact No. ....

Email (if any).....

**N.B.: WB Services (Commutation of Pension) Rules,1983 [Under Rule 7 (1)(a) & 7(b)**

<b>When Pension is disbursed from Treasury</b>	<b>When Pension is disbursed from Bank</b>
The reduction in the amount of pension on account of commutation shall be operative from the date of receipt of CVP or from the date of expiry of three months of issuance of CVP authority, whichever is earlier.	The reduction in the amount of pension on account of commutation shall be operative from the date of receipt of CVP by the pensioner.
Committed amount of the WB pensioner shall be restored back after completion of 15 years from the date of retirement.	