



COMPENDIUM ON VARIOUS FUNCTIONS CATERED BY DIFFERENT FUNCTIONAL GROUPS OF THE OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E), WEST BENGAL FOR THE BENEFIT OF THE STAKEHOLDERS

In accordance with Articles 149 and 150 of the Constitution of India read with Section 11 of the Comptroller and Auditor General of India (Duties, Powers & Conditions of Service) Act, 1971, CAG of India is responsible for compilation and preparation of the accounts of the Government of West Bengal. This function is discharged through the office of the Principal Accountant General (Accounts & Entitlements) West Bengal. In addition, the Principal Accountant General (Accounts & Entitlements) West Bengal also discharges Entitlement functions pertaining to Pension Payment Authorization and maintenance of Provident Fund accounts of the employees of the Govt. of West Bengal.

A. An overview of the functions of the Office of the Principal Accountant General (Accounts & Entitlements), West Bengal is given below:

Accounting functions

- ✓ Compiles the Accounts on behalf of the Government of West Bengal
- ✓ Ensures correctness of classification of receipts and payments
- ✓ Prepares Finance and Appropriation Accounts and lays these accounts before the House
- ✓ Preserves the vouchers and challans for submission in any legal case as and when required

Functions relating to Provident Fund accounts of State Govt. employees

The Pr. Accountant General (A&E), West Bengal maintains the Provident Fund accounts of the following categories of employees:

- ✓ Govt. of West Bengal staff borne of the cadre of Group A, B & C
- ✓ Hon'ble Judges (both Central & State) of the High Court at Kolkata
- ✓ Members of the AIS borne of West Bengal Cadre
- ✓ Divisional staff in various public works units
- ✓ Maintenance of 2,59,322 numbers of GPF accounts (as on 30.09.2022)
- ✓ Processing and authorization of Final Payment of GPF



- ✓ Allotment of GPF number
- ✓ Acceptance and custody of GPF nominations
- ✓ Gr D balance transfer (on promotion of Gr D to Gr C)
- ✓ Gr A balance transfer (on promotion to AIS)

Functions relating to authorization of pensionary benefits of State Govt. employees

1. Scrutiny of rules, orders, procedures relating to payment of pensionary benefits and their implementation.
2. Verification of pension claims, authorization of pensionary benefits and any other allied matter in respect of:



- ✓ Government employees serving under the administrative control of Govt. of West Bengal
- ✓ Teaching and non-teaching staff including librarians of Non-Govt. colleges of West Bengal
- ✓ Hon'ble Judges of Kolkata High Court and staff
- ✓ Members of West Bengal Higher Judicial Services
- ✓ Members of All India Services borne on West Bengal Cadre
- ✓ Teaching and Non-teaching staff of Govt. aided Secondary schools who retired prior to 01-04-1981 but not before 01-04-1966
- ✓ Employees of B.E. College (Deemed University) including teaching staff who opted for Govt. Pension Rules
- ✓ Ex-management staff of North Bengal Medical College / Burdwan Medical College
- ✓ Transfer of place of payment of pension/family Pension within/outside West Bengal.

B. List of services/amenities provided to the GPF subscribers and Pensioners by this office and steps taken to resolve the issues of the stakeholders

(i) PROVIDENT FUND

a. SMS based services

- ✓ Monthly SMS are sent to the subscribers regarding their monthly credits, debits, Missing Credit adjustments.
- ✓ Yearly SMS after closing of the annual accounts containing Opening Balance, Deposits, Withdrawal, Interest and Closing Balance.



- ✓ SMS is sent as and when a new GPF number is allotted to a new subscriber.
- ✓ SMS are sent to the subscribers claiming for Final Payment as and when the claim in prescribed format is received by the section and at the time of disposal (issue of final payment authority/reference/return in original).

b. Web Based services

- ✓ Facility of e-GPF statement for the GPF subscribers has been introduced since 2020-21 as B2C (Business to Customer) manner where GPF subscribers can view/download/print their GPF statement with OTP-based secured login facility. The e-GPF statement is authenticated by means of facsimile signature with QR code as security measurement.
- ✓ GPF statement from the year 1999-2000 is also available for view/download by subscriber.

- ✓ On-line adjustment of Missing Credits has been introduced since January, 2022.
- ✓ Grievance Monitoring Module has been implemented for structured handling of the complaint/grievance received and its prompt disposal.
- ✓ Provision for downloading of GPF Final Payment Authority.
- ✓ Provision for updating of personal information of the subscriber by email.

C. Fund Facilitation Cell (Over the Counter service)

A fully operational Fund Facilitation Cell exists in the Group where on an average 300 subscribers per month visit in person for their GPF related queries. The Cell can also be reached telephonically.

(ii) PENSION

a. SMS Services

With a view to keep himself abreast of the development of a pension case, a pensioner is communicated thrice through SMS when the mobile number of the pensioner is provided. The steps are given below: –

- ✓ On receipt of a pension case, communicating the application number and the File ID in respect of that case which is required to be quoted if the pensioners wish to communicate with this office subsequently.
- ✓ During the subsequent stage of processing at Sectional Level
- ✓ On dispatch of authority or in the event of returning the case to the Pension Sanctioning Authority.

b. Web based services provided by this office website (<https://cag.gov.in/ae/west-bengal/en>) are:

- ✓ Status of Pension case - The pensioner can view the status of processing of his pension case through the website of this office by entering requisite information.
- ✓ Preview of Payment Authority issued – Post generation of Pension Payment Order, the preview copy of the same under digital signature can be viewed by the pensioner by entering requisite information through an OTP base identification.
- ✓ Downloading of various pension forms and circulars issued regarding payment of pension.

c. Pension Facilitation Cell

- ✓ Pension Facilitation Cell – A fully operational Single Window Facilitation Cell exists in Pension Group (since 1988) where a pensioner can visit physically and collect information regarding current

- ✓ development of his/her pension case or to redress grievance, if any. The cell can be reached telephonically also for knowing status of pension case.

d. Grievance Matrix

- ✓ A well-developed grievance matrix is in existence where a pensioner, if not satisfied with the reply of the Facilitation Cell, can communicate his/her grievance to the higher level of authority following the matrix hierarchy.

e. Pension Peripatetic Party

- ✓ To expedite the settlement of outstanding pension cases, Pension Paripatetic Parties consisting of 3-4 officials are sent to various districts in person so that issues relating to settlement of a pension case can be discussed with the Pension Sanctioning Authority across the table for an early settlement. An interactive session with all Pension Sanctioning Authorities of a particular district is also held at the end of such visit to apprise them of the recent development regarding pension rules and orders and to guide them for submission of pension cases to this office in a correct manner.

- ✓ Such activities in respect of offices of the Government of West Bengal located in Kolkata area are conducted at this office. Pensioners can also attend such programme and communicate their issues/grievances for arriving at a solution as per existing rules.

C. Various accomplishments of the office in recent times

(i) ACCOUNTS GROUP

- ✓ **Cash Based IPSAS (International Public Sector Accounting Standards) compliant Accounts**

GASAB (Government Accounting Standards Advisory Board) has taken the initiative to upgrade the Indian financial statements to make them compliant with the Cash Based IPSAS. In response to the initiative taken by GASAB, this office has completed pilot studies and prepared Finance Accounts of 2020-2021 in Cash Based IPSAS compliant formats which has been circulated to all the field offices for review and comments/suggestions.



It may be mentioned that on a very recent note moved by GASAB enumerating the need and advantages of Cash Based IPSAS, CAG of India has kindly approved the proposal of adaption/adoption of Cash Based IPSAS as a stepping stone towards migrating to Accrual Based Accounting.

✓ **Online Reconciliation of Receipts and Expenditures with State Government**

The online reconciliation of Receipts and Expenditure with the State Government is very unique and purposeful for the transparency of the Annual Accounts prepared by this office. The details of compiled receipts and expenditure are uploaded in the office website. Each department with their login credentials reconciles the figures and certifies the reconciliation. In case of discrepancy, the matter is settled either by making transfer entry or adjusting the figures of the departments.

(ii) FUND GROUP

- ✓ During FY 2021-22, total 11293 no. of Final Payment authorities were issued. Out of which 10,608 number of cases (93.93%) were finalized as per Citizen's Charter i.e., within 20 working days from the date of Receipt.
- ✓ During FY 2021-22, total 10,148 no. of GPF Allotments were done.
- ✓ Final Payment Module has been implemented with system generated FP Authorities for quick

PLANS FOR FURTHER IMPROVEMENT OF GPF SERVICES

✓ Middleware server:

Introduction of Middleware Server (MS) is in the implementation phase. On its successful implementation, direct porting of GPF data (both credits and debits) will be done seamlessly from IFMS server of the State Govt. to the Middleware server. Thereby delay in monthly posting of GPF subscription will be mitigated as manual posting of data from GPF vouchers/schedules will be abolished. It will also ensure elimination of errors in posting, missing credits, debits etc.

✓ **Allotment Module:**

Allotment Module is being planned to be implemented soon as B2C manner. It will reduce the time-gap from application to allotment.

(iii) PENSION GROUP

✓ **Disposal of Pension cases**

Year	Original cases	Revision cases
2020-2021	12468	26880
2021-2022	17803	45660



✓ ROPA' 19 Revision

Implementation of the West Bengal Services (Revision of Pay and Allowance) Rules, 2019 has necessitated revision of almost eighty thousand cases in respect of employees who retired on or after 01/01/2016 but on or before 31/12/2019. The Group has received almost seventy thousand cases (approx) and almost all the cases have been disposed of in addition to normal retirement/death cases despite tremendous constraints on account of COVID-19 related restrictions.