

Government of West Bengal
Finance Department
Audit Branch

No. 554-F(J) WB

Date: 3RD February, 2020

MEMORANDUM

Consequent upon change of authority of maintenance of the General Provident Fund Account of the Group-D State Government employees vide Finance Department Notification No.734-F(J)/W.B. dated 28.02.2018, some clarifications were issued vide Finance Department Memorandum No 1353-F(J)W.B. dated 18/04/2018.

Now, in partial modification of the point no 3 of the Finance Department Memorandum No 1353-F(J)W.B. dated 18/04/2018., the undersigned is directed by order of the Governor to lay down revised clarification as follows:

SL No	Issue	Revised Clarification
3.	What actions are to be taken by Head of Office for transfer of GPF balance to the Office of the Accountant General, West Bengal (AGWB) of those Group-D employees who are/will be promoted / appointed to Group C category or any category higher than Group C on or after 01.04.2018 ?	<ul style="list-style-type: none">• Opening balance as on 01.04.2018 shall have to be entered in GPF sub-module of HRMS for all Group D employees invariably as per G.O No.734-F(J)/W.B. dated-28.02.2018.• Subsequently on promotion/ appointment of the Group D employee to Group C category or any category higher than Group C, employee shall apply before AGWB through his Head of Office for new GPF Account Number. However, until GPF Account Number is received from AGWB, the subscriptions, recoveries and withdrawals, if any, shall be made against the Head of Account for Group D employees only, i.e. 8009-01-101-002-19/23.• On receipt of new GPF Account Number from AGWB, Drawing and Disbursing Officer shall follow usual procedure of updating GPF Account Number and GPF deduction Head of Account details of the employee in Employee Master as is being done presently. The detail procedure is given in Annexure A to this notification.• Thereafter, Head of Office shall check and approve the auto-calculated balance up to the accounting month/year for which GPF Balance of the employee is to be transferred to AGWB. Head of Office shall send the GPF Account Statement along with a forwarding letter to the Office of the AGWB generated from the link "Transfer of GPF Balance to AGWB" in GPF sub-module of HRMS.• No online request for transfer of GPF Balance is required to be sent to the DPPG, WB by the Head of Office. However, DPPG, WB shall get a copy of the transfer letter to AGWB online once it is approved by the Head of Office.• The detailed procedures and the format of the letter to AGWB are given in Annexure A and Annexure B to this notification respectively.• Interest on balance lying in GPF of an employee is credited only once at the end of the accounting year by the authority maintaining the account. Thus a) DPPG, WB shall credit interest up to the end of the accounting year preceding the accounting year for which balance has been transferred and b) irrespective of the month of an accounting year up to which balance is transferred to the Office of the AGWB, interest for the entire accounting year shall be credited by the Office of the AGWB at the end of the accounting year. Illustrations in five different cases in this respect are given in Annexure C.

Necessary amendments in 'The General Provident Fund (West Bengal Services) Rules' will be made in due course.


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

Annexure A

(Notification No 554-F(J) WB dated 3rd February, 2020)

Actions to be taken by the Drawing and Disbursing Officer

1. On receipt of new GPF Account Number from AGWB, the HRMS (DDO) Operator/Approver will modify the GPF Account Number in "General information" details under the link "HRMS- Task list -My Employee " master.
2. HRMS (DDO) Operator /Approver shall also change the GPF subscription component details from "GPF for Gr D (Monthly Subscription)" i.e Head of Account 8009-01-101-002-19 to "GPF for Gr ABC (Monthly Subscription)" ,i.e Head of Account 8009-01-101-001-19 in "Salary Component Details- Deductions" page under the link "HRMS- Task List-My Employee Master". The changes, once approved by the HRMS (DDO) approver will take effect in the next pay bill .

Actions to be taken by the Head of Office

1. The functionality for transfer of GPF Balance to AGWB shall be available in the link "HRMS-GPF-Transfer of GPF Balance to AGWB" in the login of HRMS Head of Office (HOO) Operator and HRMS Head of Office (HOO) Approver.
2. The HRMS HOO Operator or Approver shall first generate the GPF Accounting Statement of the employee from the link "HRMS-GPF-Report- GPF Account Statement" . GPF Account Statement may be generated in synoptic format as well as the detail format. In the detail format of the report , the month from which GPF subscription of the employee is booked in the "GPF for Gr ABC". i.e Head of account 8009-01-101-~~001~~-19 is shown . The month from which GPF subscriptions of the employee has been booked in the Head of Account 8009-01-101-~~001~~-19 is the month up to which GPF Balance is to be transferred to AGWB as subscription of a particular salary month will be transferred only when the next month is included in the transfer list . The user shall note down this month.
3. Thereafter, he/she shall go to the link " HRMS-GPF- Transfer of GPF Balance to AGWB" and type the HRMS Id of the employee whose GPF Balance is to be transferred to the Office of the AGWB and click on "search". The basic details of the employee will appear in the screen. The GPF Accounting Year and Month up to which GPF Balance is to be transferred to the Office of the AGWB shall be auto-populated in the screen. The auto-populated year and month is the same as he/she has already noted in Step 2. He/she shall select the type of GPF Statement and then click on "Generate GPF Account Statement". The GPF Account Statement shall show the GPF Balance up to the end of the month . The HRMS HOO Operator/Approver shall satisfy himself/herself with the Balance reflected in the Statement and then click on "save". The amount of balance which is to be transferred to AGWB will be saved. On saving, a Transfer Id will be generated.
4. After step 3, the HRMS HOO Operator/Approver shall click on "Generate transfer letter to AGWB" . A pop up will appear. He/she has to type the "Erstwhile GPF Account number " and the "GPF Account Number issued by AGWB" and the date of promotion of the employee. On clicking "submit", the draft letter to AGWB (format given in Annexure B to this notification) shall be generated. The user shall specially check the amount of balance reflected in the statement along with other details. On satisfaction, the HOO Operator shall forward the Transfer Id to the HRMS HOO Approver. HRMS HOO approver shall approve the transfer Id after which the "Letter to AGWB " will be finalised.
5. A hard copy of the system generated letter along with the GPF Account Statements (both Synoptic Statement and the Detailed Statement) generated in Step 3 reflecting the balance to be transferred are to be sent to the Office of the AGWB. All hardcopies will carry the HRMS-IFMSWB watermark.

Actions to be taken by the Office of the AGWB /Office of the DPPG,WB

1. The Office of the AGWB can access a report of employees for whom GPF balance has been transferred from different offices of the State Government to the Office of the AGWB during a period of time from the link "AGWB Interface –GPF – Transfer of GPF Balance to AGWB" in IFMS.
2. The Office of the DPPG,WB can access the report of employees for whom GPF Balance has been transferred from different offices of the State Government to the Office of the AGWB during a period of time from the link "GPF- Report – Transfer of GPF balance to AGWB" in IFMS. DPPG, WB can also view the copy of the letter of the Head of Office to the AGWB as given in Annexure B. The GPF Group in GPF Master Pool for the employees whose balance will be transferred shall be automatically changed from "Maintained in DPPG" to "Maintained in AGWB".
3. If the balance is transferred with balance up to the end of the accounting year , i.e up to balance of 31/03/2019 or 31/03/2020 and so on, interest for the entire accounting year shall be credited by DPPG, WB before such transfer. Head of Office shall be able to transfer the balance through system only after such interest is credited by DPPG, WB. However, if the balance is transferred during middle of the accounting year , no mid-year interest for that accounting year, shall be credited by DPPG,WB. Interest for the full accounting year in which balance will be transferred is to be credited by the Office of the AGWB.

Annexure B
(Notification No 554-F(J) WB dated 3rd February, 2020)

Format of letter for transfer of GPF Balances to the Office of the AGWB on promotion or appointment of Group D employees to any higher grade (to be generated from IFMS)

Government of West Bengal
Office Name:-

Transfer Id		Transfer Date	
From	Designation of the Head of Office		
To	The Accountant General (A&E), West Bengal 8, K.S.Roy Road, Kolkata-700001		

Sir,

I am furnishing herewith the following details relating to balance lying in General Provident Fund Account of _____ (Name of the employee) up to _____ (Month, Year) for transfer in the General Provident Fund Account No. _____ allotted by the Office of the AGWB after promotion from Group D.

Sl. No.	Particulars	Details
1.	Name of the Subscriber	
2.	HRMS Unique ID	
3.	Designation	
4.	Mobile No	
5.	Email Id , if any	
6.	Name of Father of Subscriber	
7.	Address	
8.	Erstwhile Group-D GPF Account No	
9.	New Group-C GPF Account No allotted by AG WB	
10.	Date of Birth	
11.	Date of Joining	
12..	Date of promotion from Group D	
13	DDO Code	
14.	DDO Designation	
15.	HOO Code	
16.	HOO Designation	
17.	Office Name	
18.	Basic Pay (Band Pay+ Grade Pay)	
19.	Salary Head of Account	
20.	Accounting Month from which GPF Account is to be maintained by AGWB	
21 .	Interest Credited up to	

You are requested to take necessary action for transfer of Rs. _____/- (Rupees _____ Only) being the accumulation at the credit of General Provident Fund Account till _____ (Month, Year)

Yours faithfully,

(Designation of the Head of Office)

Transferred Id		Transfer Date	
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Copy forwarded for information and necessary action to:-

1. The Director, Directorate of Pension, Provident Fund and Group Insurance, West Bengal, Purta Bhawan, 2nd Floor, Saltlake, Kolkata-700091.
2. _____ (DDO Designation and Address).
3. _____ (Name of the subscriber)

(Designation of the Head of Office)

Annexure C

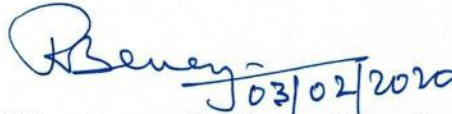
(Notification No 554-F(J) WB dated 3rd February, 2020)

The following transfer table shows some hypothetical illustrations for of GPF Balances to the Office of the AGWB on promotion/appointment to Group C or any higher category than Group C.

Particulars	Illustration 1	Illustration 2	Illustration 3	Illustration 4	Illustration 5
An employee falling under Group D category and GPF subscriptions booked under Head of Account 8009-01-101- 002 -19	As on 01/04/2018	As on 01/04/2018	As on 01/04/2018	As on 01/04/2018	As on 01/04/2018
Status of GPF Balance of the employee in GPF sub-module of HRMS following GO No 734-F(J)WB dated 28/02/2018	Approved By DPPG,WB	Approved By DPPG,WB	Approved By DPPG,WB	Approved By DPPG,WB	Rejected by DPPG,WB and Head of Office has not resubmitted the balance to DPPG,WB
The employee is promoted /appointed to Group C or any higher category than Group C. Thereafter, the employee applied for GPF Account number from AGWB. GPF subscriptions continued to be booked under HOA 8009-01-101- 002 -19	Promoted on 01/09/2018	Promoted on 01/12/2018	Promoted on 01/07/2019	Promoted on 01/06/2021	Promoted on 01/06/2019
The employee received GPF Account Number from AGWB	In November, 2018	In January,2019	In September,2019	In July, 2021	In August ,2019
Drawing and Disbursing Officer of the employee started booking his subscriptions under Head of Account 8009-01-101- 001 -19	From the salary of December,2018	From the salary of March,2019	From the salary of January,2020	From the salary of July,2021	From the salary of August,2019
GPF balance will be transferred by Head of Office through the functionality GPF- Transfer of GPF Balance to AGWB	Up to the month December 2018, i.e. 31/12/2018	Up to the month March 2019,i.e 31/3/2019	Up to the month January 2020,i.e 31/01/2020	Up to the month July 2021,i.e 31/07/2021	Balance cannot be transferred till balance as on 01/04/2018 is approved by DPPG,WB
Authority to credit of Interest in the GPF Account of the employee	Accounting Year 2018-19- Interest shall be credited by AGWB	Accounting Year 2018-19- Interest shall be credited by DPPG,WB. Accounting Year 2019-20 and thereafter - Interest shall be credited by AGWB.	Accounting Year 2018-19 - Interest shall be credited by DPPG,WB. Accounting Year 2019-20 and thereafter - Interest shall be credited by AGWB.	Accounting Year 2018-19, 2019-20 and 2020-21 Interest shall be credited by DPPG,WB. Accounting Year 2021-22 and thereafter- Interest shall be credited by AGWB.	Not Applicable

Copy forwarded for information and necessary action to –

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700001
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata- 700001
3. The Additional Chief Secretary to the Governor of West Bengal, Raj Bhavan, Kolkata.
4. The Additional Chief Secretary, Panchayat & Rural Development Department, West Bengal.
5. The Principal Secretary, Urban Development & Municipal Affairs Department.
6. The Principal Secretary, School Education Department, West Bengal.
7. Principal Secretary, Mass Education Extension & Library Services Department, West Bengal.
8. The Special Secretary/ Additional Secretary(s)/ Commissioner/ Joint Secretary/ Deputy Secretary, Finance Department, West Bengal.
9. The Director, Directorate of Pension Provident Fund & Group Insurance, West Bengal.
10. The Director, Directorate of Local Bodies, West Bengal
11. The Director, Directorate of Accounts, West Bengal.
12. The Director, Directorate of Mass Education Extension, West Bengal.
13. The Director, Directorate of Library Services, West Bengal.
14. The Chairperson, _____ Municipality (All)
15. The Chairperson, _____ DPSC (All)
16. The Administrative Secretary, West Bengal Comprehensive Area Development Corporation.
17. The Joint/ Deputy/ Assistant Director of Accounts, School Education Department, _____ District (All)
18. Mass Education Extension Officer, _____ District (All)
19. District Library Officer, _____ District, (All)/ Assistant District Library Officer, Siliguri Mahakuma Parishad Area.
20. Project Director/ Deputy Project Director/ Officer-in-Charge of WBCADC Project, _____ and Programme Co-ordinator, Krishi Vigyan Kendra, Sonamukhi.
21. Shri Sumit Mitra, Network Administrator, Finance Department for uploading this Memorandum in the website of Finance Department.
22. Office Copy


03/02/2020

Additional Secretary to the Govt. of West Bengal
Finance Department