



Government of West Bengal
Finance Department
Audit Branch, Group-T
(E-1491626)

No: 3740-F(Y)

Date : 06.10.2026

MEMORANDUM

Sub: Disbursement of Pension in Kolkata Municipal Corporation (KMC) Area through the Pension Disbursement Office, Kolkata (Treasury Code: CAD).

The Appendix 15 (Part-A) of WBTR, 2005 specifies that Pension to State Government service/ family pensioners and other eligible category of pensioners specified therein, in Kolkata Municipal Corporation (KMC) Area, shall be disbursed directly by the designated Scheduled Commercial Banks mentioned in the referred Appendix. The pool of such authorized Banks has been enhanced from time to time by the Finance Department. Under this framework, the authorized Banks function as the Pension Disbursing Authority (PDA) upon receipt of the Pension Payment Orders (PPOs) under Special Seal from the Office of the Principal Accountant General (A&E), West Bengal. The Banks are later reimbursed by the Government of West Bengal through the Reserve Bank of India (RBI).

The Pension Disbursement Office, Kolkata (Treasury Code: CAD) functions as the Pension Disbursing Authority (PDA) in respect of pensioners (residing in KMC Area) of Non-Government. State Aided Educational Institutions, three tier Panchayati Raj Bodies and other eligible Grants-in-Aid Pensioners after receiving the PPOs from the Directorate of Pension, Provident Fund & Group Insurance (DPPG), West Bengal.

All categories of Pension (as mentioned above) in all other districts of West Bengal (except KMC Area) are disbursed by the Treasuries using the IFMS CTS –Pension Module application. The respective Treasury Officer functions as the Pension Disbursing Authority for such pensioners.

The proposal of bringing pension disbursements of all categories of pension in the State (including KMC Area) under Treasury operations using the IFMS CTS – Pension Module has been under active consideration of the State Government since some time. Now, in supersession of all earlier orders in this regard, the Governor is pleased to decide that disbursement of pension in KMC Area to the State Government and other eligible categories of pensioners whose pension is presently being disbursed directly by Banks, shall henceforth be disbursed from the Pension Disbursement Office, Kolkata (Treasury Code: CAD). The Pension Disbursing Officer, Kolkata shall function as Pension Disbursement Authority (PDA) for such cases.

Pension against the PPOs issued prior to this Memorandum mentioning the Banks as the Pension Disbursing Authority shall continue to be disbursed directly by the concerned Banks until further instructions from the Finance Department, Government of West Bengal. However, such pensioners/family pensioners will also be allowed to exercise the option to migrate to the Pension Disbursement Office, Kolkata (Treasury Code: CAD) for drawing their pension.

Pension/family pension cases which have already been transmitted to the Office of Accountant General (A&E), West Bengal mentioning a Bank as PDA will be kept outside the purview of this Memorandum.

The revised roles & responsibilities of various institutions in this regard are as follows:

A. Role of Pension Sanctioning Authority (PSA)

The Pension Sanctioning Authority shall forward the Pension Application and all relevant documents to the Accountant General (A&E), West Bengal, mentioning Pension Disbursement Office, Kolkata, (Treasury Code: CAD) as the "Pension Disbursing Authority" wherever required.

B. Role of PPO issuing Authority

Accountant General (A&E), West Bengal, being the PPO issuing Authority in such cases, upon issuance of the PPO shall endorse the PPO in favour of the Pension Disbursement Officer, Pension Disbursement Office, Kolkata (Treasury Code: CAD) for disbursement of pension.

C. Role of Pension Disbursement Office, Kolkata

Pension Disbursement Office, Kolkata (Treasury Code: CAD) shall commence disbursement of pension following the existing rules after identification of the concerned pensioner/family pensioner.

D. Role of Authorized Banks

The authorized Banks shall cease to function as the Pension Disbursing Authority (PDA) for new PPOs issued henceforth. However, they will continue to be the Pension Disbursing Authority for all PPOs already issued in their favour prior to the issuance of this Memorandum.

For the cases, where the PDO, Kolkata is the PDA, the Bank Account maintained by the pensioner shall be credited with the pension directly by the Pension Disbursement Office, Kolkata through the e-Kuber Platform of RBI. The Bank authorities should ensure strict compliance of the "Indemnity Bond" executed by them and accepted by the Directorate of Treasuries & Accounts, West Bengal.

This order takes immediate effect and is issued in supersession of all relevant Rules and Provisions prevailing in this regard. Necessary amendments of West Bengal Treasury Rules, 2005 shall be made in due course.



(P K Mishra, IAS)

Additional Chief Secretary to the
Government of West Bengal

Copy forwarded for information and necessary action to:

1. Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
2. Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3rd MSO Building, 5th Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, _____ Department.
5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
6. Financial Advisor, _____ Department.
7. Director, _____
8. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
9. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, Khadya Bhawan, 11A Mirza Ghalib Street, Kolkata – 700087.
10. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Khadya Bhawan, 11A Mirza Ghalib Street, Kolkata – 700087.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Suvanna, SGO Complex, Sector I, Salt Lake, Kolkata – 700064.
12. Commissioner, _____ Division, _____
13. District Magistrate / District Judge / Superintendent of Police, _____
14. Sub-Divisional Officer, _____
15. Treasury Officer, _____
16. Block Development Officer, _____
17. Group _____ / _____ Branch, Finance Department.
18. Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.



Joint Secretary to the
Government of West Bengal