

**Annual Administrative Report**  
for  
**2008-2009**



**FINANCE DEPARTMENT**  
**GOVERNMENT OF WEST BENGAL**

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## Preface

Major activities and performances of the Finance Department as a whole and of various Branches/Directorates/Units/Cells of this Department, in particular, during the year 2008-09 have been shown in this Annual Administrative Report. Important Acts/Rules administered by the Department and current Policies/Circulars issued by the Department have been mentioned in the Report.

Heads of Branches/Directorates/Units/Cells of the Department have extended active cooperation in the preparation of this Annual Administrative Report. Statistical Cell of the Finance Department has accomplished the task of compilation and preparation of this Report. We are thankful to all of them.

We eagerly await suggestions for improvement of the Annual Administrative Report.

Kolkata, December, 2009

**C. M. Bachhawat**  
*Principal Secretary to the  
Government of West Bengal  
Finance Department*

# Introduction

In terms of Rules of Business framed under Article 166(3) of the Constitution of India the Finance Department is to perform the following functions of the Government.

- (a) It is in charge of the accounts relating to loans granted by the State Government and the previous provincial Government and shall advise on the financial aspects of all transactions relating to such loans;
- (b) It examines and reports on all proposals for the increase or reduction of taxation;
- (c) It examines and reports on all proposals for borrowing on the security of the Consolidated Fund of the State or for giving guarantees; takes all steps necessary for the purpose of raising such loans as have been duly authorized; and is in charge of all matters relating to the service of loans or the discharge of guarantees;
- (d) It is responsible for seeing that proper financial rules are framed for the guidance of other Departments and that suitable accounts are maintained by other Departments and establishments subordinate to them;
- (e) It is responsible during the year for watching the state Government's balances;
- (f) It prepares a statement of estimated revenue and expenditure to be laid before the Legislature in each year and any supplementary statements of expenditure; it also prepares the demands for excess grants, votes on accounts, votes of credit and exceptional grants, if any, required to be submitted to the Legislature;
- (g) For the purpose of such presentation, it obtains from the Departments concerned materials on which its estimates are based, and it is responsible for the correctness of the estimates framed on the materials so supplied;
- (h) It examines and advises on all schemes of new expenditure for which it is proposed to make provision in the estimates and declines to provide in the estimates for any scheme which has not been so examined;
- (i) It is responsible for the preparation of Appropriation Bills to be introduced to the Legislature;
- (j) On receipt of a report from an audit officer to the effect that expenditure for which there is no sufficient sanction is being incurred, it requires steps to be taken to obtain sanction or that expenditure shall immediately cease;
- (k) It causes the report of the Comptroller and Auditor-General of India relating to the Appropriation Accounts of the State to be laid before the Public Accounts Committee and brings to the notice of the Committee such other matters as should be referred to the Committee;
- (l) It advises Departments responsible for the collection of revenue regarding the progress of collections and the methods of collection employed.

- (m) The view of the Finance Department is to be brought to the permanent record of the Department to which the case belongs and shall form part of the case;
- (n) The Finance Department may issue general or special order prescribing cases in which its assent may be presumed to have been given.

The Minister-in-Charge of the Finance Department works through a Secretariat headed by the Principal Secretary. The functions of the Finance Department are performed through five Branches, namely, Audit, Budget, Revenue, Internal Audit and Institutional Finance. Under these five Branches, there are various directorates/ cells / units dealing with specific subjects. West Bengal Administrative Tribunal has been set up for adjudicating disputes concerning recruitment and service matters of persons appointed to public services and posts in connection with the affairs of the state. Similarly, West Bengal Taxation Tribunal has been established for adjudicating disputes relating to levy, assessment, collection and enforcement of any tax under any specified State Act. The Finance Department acts as Administrative Department for both these Tribunals. The Finance Department also acts as Administrative Department for the West Bengal Public Service Commission. West Bengal Financial Corporation and West Bengal Infrastructure Development Finance Corporation are the two Corporations under this Department.

Subject to the overall control of the Finance Minister, the Department functions under the administrative direction and guidance of the Principal Secretary. Each Branch of the Department is headed by a Special Secretary / Joint Secretary.

## REVENUE BRANCH

The Revenue Branch of the Finance Department exercises control in respect of matters relating to state taxes and also non-tax revenues of the State. The Branch is also entrusted with the administration and enforcement of regulatory measures provided in the enactments consisting of sales tax, stamp duties and other fiscal status. Tax policies are formulated in order to mobilize financial resources for the plan and non-plan expenditure of the state and promote investment by providing fiscal incentives.

The Revenue Branch administers the following Acts :

- (1) The West Bengal Sales Tax Act, 1994.
- (2) The Central Sales Tax Act, 1956.
- (3) The West Bengal Primary Education Act, 1973 (so far as levy of cess on coal and tea is concerned)
- (4) The West Bengal Rural Employment and Production Act, 1976 (in so far as levy of cess on coal and tea is concerned).
- (5) The West Bengal Luxury Tax Act, 1994 (Collection under this Act has since been stopped in terms of judgement of the Supreme Court)
- (6) The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.
- (7) The West Bengal State Tax on consumption or use of Goods Act, 2001.
- (8) The West Bengal Transport Infrastructure Development Fund Act, 2002.
- (9) The West Bengal Sales Tax (Settlement of Disputes) Act, 1999
- (10) The Bengal Amusements Tax Act, 1922.
- (11) The West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972.
- (12) The West Bengal Entertainment-cum-Amusement Tax Act, 1982.
- (13) The West Bengal Urban land Taxation Act, 1976 (since repealed).
- (14) The West Bengal Multistoreyed Building Tax Act, 1979 (since repealed).
- (15) The Bengal Electricity Duty Act, 1935.
- (16) The West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973.
- (17) The Indian Stamp Act, 1899 (in its application to West Bengal).
- (18) The Registration Act, 1908 (in its application to West Bengal).
- (19) The West Bengal Building Tax Act, 1996.
- (20) Lottery (Regulation) Act, 1998.
- (21) The West Bengal Taxes on Entry of goods in Local Area Act, 1962. (since repealed)
- (22) Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972 (since repealed)
- (23) The West Bengal Revenue Intelligence (Collection and Monitoring of Information) Act, 1996.
- (24) The West Bengal Taxation Tribunal Act, 1987.

The Branch looks after the matters relating to the above mentioned Acts through the following Directorates / Cells / Offices.

- Commercial Taxes Directorate
- Directorate of Agricultural Income Tax
- Directorate of Urban Land & Multi-storied Building Tax
- Directorate of Electricity Duty
- Directorate of Registration and Stamp Revenue
- Directorate of State Lottery
- Directorate of Entry Taxes / Revenue Intelligence
- West Bengal Settlement Commission
- Policy Planning Unit
- Office of the Collectorate of Stamps Revenue, Kolkata
- WB Commercial Taxes Appellate & Revisional Board
- Bureau of Investigation
- West Bengal Taxation Tribunal

### Staffing pattern and present staff strength:

Presently, the Revenue Branch is supervised by Principal Secretary (Revenue) who is assisted by the following officials.

Sl. No.	Name of the Post	Present Strength
1.	Deputy Secretary	1
2.	Assistant Secretary	3
3.	Section Officer	7
4.	Head Assistant	5
5.	Upper Division Assistant	21
6.	Lower Division Assistant	10
7.	Typist Supervisor	2
8.	Typist Grade -I	3
9.	Typist Basic Grade	5
10.	Muharrir Grade I	1
11.	Muharrir Grade II	2
12.	Record Supplier	2
13.	Group 'D' Grade -I	1
14.	Group 'D'	7
	<b>Total</b>	<b>70</b>

The main objective of Revenue Branch is to achieve targets set for of collection of various taxes, duties etc. under the Acts administered by it. In order to ensure better collection of such taxes, duties etc. and also in terms of the consensual decisions of the Empowered Committee of the State Finance Ministers on Tax Reforms, the Revenue Branch brought amendments to the West Bengal Value Added Tax Act, 2003 and seven other Tax Acts through the West Bengal Finance Act, 2008.

In order to mobilize additional resources and to allow tax concessions during the financial year 2008-09 as also for the purpose of simplification of procedures and ensuring better tax compliance, major amendments were made with effect from April 1, 2008 in the following Acts:

1. The Bengal Amusements Tax Act, 1922.
2. The Bengal Electricity Duty Act, 1935.
3. The Bengal Agricultural Income Tax Act, 1944.
4. The West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972.
5. The West Bengal State Tax on Professions, Trades, Callings & Employments Act, 1979.
6. The West Bengal Sales Tax Act, 1994.
7. The West Bengal Sales Tax (Settlement of Dispute) Act, 1999.
8. The West Bengal Value Added Tax Act, 2003.

### Year wise break-up of Number of files received and disposed of :

Financial Year	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
2004-2005	98	245	343	205	59.76	138
2005-2006	138	246	384	195	50.91	189
2006-2007	189	216	405	216	53.46	189
2007-2008	189	194	383	146	38.12	237
2008-2009	237	210	447	252	54.14	195

## DIRECTORATE OF COMMERCIAL TAXES

The Directorate of Commercial Taxes, West Bengal is entrusted primarily with the collection of Sales Tax, Cess on petrol, diesel and liquefied petroleum gas (LPG) and Profession Tax. The Directorate of Commercial Taxes, West Bengal is headed by the Commissioner of Commercial Taxes (CCT). There are two Special Commissioners. Down the hierarchy, there are Additional Commissioners, Senior Joint Commissioners, Joint Commissioners, Deputy Commissioners, Commercial Tax Officers and Assistant Commercial Tax Officers in charge of specific responsibilities / specific units of administration under Directorate, namely Circles, Charges, Corporate Division, Central Section, Check-posts and Range Offices.

**Circle:** The State of West Bengal is divided into 16 Circles. A Circle is headed by a Senior Joint Commissioner of Commercial Taxes. There are other Senior Joint Commissioners/Joint Commissioners/Deputy Commissioners in the circle. They exercise administrative, appellate and revisional jurisdiction over the charges under the circle.

**Charge:** A Charge is the primary unit under the Directorate. There are 67 charges in West Bengal. A charge is headed by a Joint Commissioner of Commercial Taxes. He is assisted by Deputy Commissioner of Commercial Taxes/Commercial Tax Officers and Assistant Commercial Tax Officers. The officers are entrusted with the examination of books of accounts of the dealers and assessment of taxes payable by them. They are also required to undertake survey to rope in unregistered dealers.

**Corporate Division:** Files of big dealers are dealt with by the Officers of this wing. It is headed by Additional Commissioners who are assisted by a number of Senior Joint Commissioners/Joint Commissioners/Deputy Commissioners.

**Central Section:** The Officers posted in the Central Section have jurisdiction over the entire State. Main functions of the Central Section are -

- Cross verification of purchase and sale,
- Inspection, search & seizure,
- Investigation.

It also deals with the matters relating to non-resident dealers, way bills to unregistered dealers/persons having place of business within the Kolkata Municipal Area.

**Check-post:** Check-posts are set up at the entry points in the border areas within the State. Commercial Tax Officers, Inspectors and Patrolmen are posted in the Check-posts. The Commercial Tax Officers and the Assistant Commercial Tax Officers have the power to intercept and/or search the vehicles coming from places outside West Bengal and also going out of the State.

**Range Offices:** There are several Range Offices at various places within West Bengal. Officials posted there are engaged in mobile checking of vehicles transporting goods.



**Staffing pattern and present staff strength:**

Sl. No.	Name of Cadre	Sanctioned strength	Present strength
<b>Cadre Structure of Group 'A'</b>			
1.	Commissioner of Commercial Taxes	1	1
2.	Special Commissioner	2	1
3.	Additional Commissioner	45	43
4.	Senior Joint Commissioner	1105*	97
5.	Joint Commissioner		258
6.	Deputy Commissioner, Commercial Taxes		203
7.	Commercial Tax Officer		482
8.	Deputy Commissioner, Commercial Taxes(Accounts)	3	3
9.	System Analyst	1	1
10.	Deputy Commissioner, Commercial Taxes(Audit)	1	1
11.	Programmer	1	1
12.	PA to Commissioner	2	2
13.	PA to Spl. Officer (Bureau of Investigation)	1	0
14.	Administrative Officer	4	4
15.	Stenographer	17	15
16.	Assistant Commercial Tax Officer	1220	1053
<b>Total</b>		<b>2403</b>	<b>2165</b>

\*In view of scale linked designation having been introduced in this Directorate it is not possible to specify sanctioned strength from the posts of Commercial Tax Officer to Senior Joint Commissioner.

**Cadre structure of Group 'B' & 'C'**

17.	Office Superintendent	1	1
18.	Accountant	2	2
19.	Head Clerk	156	154
20.	U.D.C.	741	736
21.	Head Cashier	1	1
22.	Cashier	8	2
23.	Stenographer	1	-
24.	Telephone Operator (Gr. I)	7	7
25.	Telephone Operator (Sup)	2	2
26.	Telephone Operator (Basic)	11	2
27.	Typist (Sup)	2	2
28.	Typist (Gr. I)	8	7
29.	Typist (Basic)	9	3
30.	KP/KV Operator (Gr. I)	12	12
31.	KP/KV Operator (Sup)	3	3
32.	KP/KV Operator (Basic)	16	14
33.	Nazir	2	2
34.	Cashier-cum-Upper Division Clerk	1	-
35.	Care Taker	2	1
36.	L.D.C.	736	414
37.	Asstt. Care Taker	3	3
38.	Asstt. Cashier	33	1
39.	L.D. cum Cashier	6	5
40.	Banch Clerk-cum-Steno	41	-

41.	Steno-Typist-Clerk	346	186
42.	Cash Sarkar (Gr. I)	1	-
43.	Cash Sarkar (Basic)	18	5
44.	Binder (Gr. I)	1	1
45.	Binder (Basic)	2	-
46.	D.M.O. (Duplicating Machine Operator)	1	1
47.	Driver	22	17
	<b>Total</b>	<b>2195</b>	<b>1584</b>

#### Cadre Structure of Group 'D'

48.	Peon/Orderly	889	712
49.	Patrolman	362	321
50.	Night guard	78	59
51.	Farash	36	26
52.	Darwan	20	09
53.	Sweeper	47	36
54.	Night Guard cum Darwan	1	1
55.	Visti	2	1
56.	Mali	1	-
57.	Cleaner	1	1
	<b>Total</b>	<b>1437</b>	<b>1166</b>

#### Acts administered by the Directorate:

The Directorate of Commercial Taxes, West Bengal, administered the following Acts during 2008-2009 :

- (i) The West Bengal Value Added Tax Act, 2003.
- (ii) The West Bengal Sales Tax Act, 1994.
- (iii) The Central Sales Tax Act, 1956.
- (iv) The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.
- (v) The West Bengal Primary Education Act, 1973 (for the limited purpose of Education Cess).
- (vi) The West Bengal Rural Employment and Production Act, 1976 (for the limited purpose of Rural Employment Cess).
- (vii) The West Bengal Sales Tax (Settlement of Dispute) Act, 1999.
- (viii) The West Bengal Transport Infrastructure Development Fund Act, 2002.

#### Current Policy / Circular :

With the decision to introduce VAT with effect from April 1, 2005, the Commercial taxes Directorate devoted lot of time to tax-payers' awareness programmes including holding of seminars, meetings with Trade Bodies, Chambers of Commerce, Advocates, Tax Practitioners and Dealers, publicity on the basic features of VAT through News papers, hoardings, banners etc., organizing help-desk counters at different locations in Kolkata as well as in the districts. Acts, Rules, Notifications, Schedules were published and made available on the Directorate's Website [www.wbcomtax.nic.in](http://www.wbcomtax.nic.in). Booklets on VAT were also published and distributed to the dealers free of cost. Various circulars were issued for proper implementation of VAT. With such a massive awareness programmes, administration of VAT Act is going on smoothly.

## **Status of Computerization of the Directorate of Commercial Taxes :**

- (a) Creation and maintenance of database in respect of all registered dealers;
- (b) Computerisation of Bank / Treasury copy of challans making possible of payment accounting and verification;
- (c) Monitoring of imports in West Bengal through computerisation of Way Bills – stock, allotment, issue and utilisation thereof;
- (d) Monitoring of issue of Central Declaration Forms ('C', 'F', 'E1', 'E2' etc.).
- (e) Monitoring of Transit Documents on the strength of which vehicles use West Bengal as corridor for carrying goods from one State to another;
- (f) Processing of receipt of returns filed by registered dealers on self-assessment – thereby enabling the officers to highlight defaulters.
- (g) Development and Maintenance of the Website of the Directorate. Facility for downloading important forms, notifications etc.;
- (h) Computerisation of the process of selection of the dealers for assessment u/s 45A(3) of the WBST Act, 1994.
- (i) Web-enabled service for knowing status regarding Selective Assessment u/s 45A(3) of the WBST Act, 1994.
- (j) Creation and maintenance of Profession Tax payers' master;
- (k) Processing of Profession Tax payment challans, identification of defaulters, sending of before-time notices, return processing etc.;
- (l) Web-enabled service for filing application for Profession Tax Enrolment.
- (m) Processing of deduction certificates submitted at the STDS Cell;
- (n) Creation and maintenance of Employees' database.
- (o) Pay roll of employees.
- (p) Computerized Central Return Receiving Unit (CRRU) was launched on 20<sup>th</sup> July'06 at the Beliaghata Sales Tax Building, Annex-II to receive all Returns under the State Act, VAT Act and CST Act of the dealers under Corporate Division and the Charges located in the Beliaghata Building. It is also functioning in our salt lake office as also at Bureau of Investigation.
- (q) Central Registration Cell (CRC) (Computerised) was launched from 2<sup>nd</sup> April'2007 with a view to disposing of all NR (New Registration) applications and those from dealers carrying on business under the jurisdiction of the charges in the Beliaghata Building on the date of receipt.
- (r) As per decision of the Empowered Committee on VAT, a nation-wide network amongst the States implementing VAT for exchange of data relating to each State @ (TINXSYS) has become functional. Data relating to West Bengal have already been uploaded to the website of TINXSYS ([www.tinxsys.com](http://www.tinxsys.com)) concerning the Dealer Master and issue of Central Forms under the C.S.T. Act, 1956. Incremental data are being uploaded at regular interval to the TINXSYS Server.
- (s) Arrangement has been made for on-line filing of VAT Returns by selected dealers of West Bengal.
- (t) Arrangement has been for on-line payment of Commercial Taxes presently through the State Bank of India, United Bank of India & Central Bank of India.
- (u) Arrangement has been made for issuance of Way Bills & Forms related to CST Act'56, after receipt of applications electronically and certain checks & balances.

**Targets & achievements of Collection of Sales Tax :**

( Rs. In Crores )

Collection of Sales Tax		2004-05	2005-06	2006-07	2007-08	2008-09
1	2	3	4	5	6	7
<b>A. Budget Estimate</b>	Net	5836.26	6502.89	7622.48	8505.71	8665.01
<b>B. Revised Estimate</b>	Net	5555.17	6508.00	7238.90	8300.16	9835.28
<b>C. Actual Collection</b>	Net	5716.3	6108.78	7079.02	8060.46	8955.09
<b>D. Growth Rate</b>	-	18.34	6.87	15.88	13.86	10.96
<b>E. Actual Collection as percentage of Budget Estimate</b>	-	97.94	93.94	92.87	94.76	103.21
<b>F. Actual Collection as percentage of Revised Estimate</b>	-	102.90	93.87	97.79	97.10	90.93

**COLLECTION AND EXPENDITURE**

<b>(A) Collection Under Different Acts :</b>	<b>2006-2007</b> (Rs. in Crores)	<b>2007-2008</b> (Rs. in Crores)	<b>2008-09 (RE)</b> (Rs. in Crores)
The West Bengal Value Added Tax Act , 2003 & The West Bengal Sales Tax Act, 1994 (Net)	6308.86	7295.04	8162.00
The Central Sales Tax Act, 1956	799.82	797.54	805.40
The West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979	264.41	295.07	313.41
The West Bengal Primary Education Act, 1973, and W.B. Rural Employment and Production Act, 1976	665.11	735.77	700.37
The West Bengal Luxury Tax Act, 1994	27.69	37.51	0***
The West Bengal Transport Infrastructure Development Fund Act, 2002	191.99	263.51	298.31
The West Bengal State Tax on Consumption or Use of Goods Act,2001	1.31	0.96	0***
<b>TOTAL</b>	<b>8259.19</b>	<b>9425.40</b>	<b>10279.49</b>
<b>(B)Expenditure :</b>			
(i) Administrative Expenses	18.70	21.17	22.24
(ii) Collection Charges	67.00	71.85	77.12
<b>TOTAL</b>	<b>85.70</b>	<b>93.02</b>	<b>99.36</b>
<b>(c)Expenditure as percentage of collection:</b>	1.04%	0.99%	0.97%

\*\*\*No tax is paid by the dealers under these Acts.

## REGISTRATION

### (A) Sales Tax Act / Value Added Tax Act:

	2006-07	2007-08	2008-09
<b>#Number of Registered Dealers :</b>			
Opening Balance	164797	184753	212603
*New Registration granted during the year	30447	36506	24556
*Dealers Cancelled during the year	10604	9081	19820
*Dealers Restored during the year	113	425	392
Closing Balance	184753	212603	217731

\*As Per Entry in the database

# Some figures of previous years have been recast

In 2007-08, number of Registered Dealers under VAT Act is 209389 and No. of Registered Dealers under CST Act is 105868. These two figures are overlapping i.e. most of the Registered Dealers are registered under both the Acts. After considering the number of registration granted and registration cancelled during the year 2007-08 the number of Registered Dealers stands at 212603 at the end of the year i.e. on 31.3.2008 which is shown as Opening Balance of Number of Registered Dealers for 2008-09.

### (B) Profession Tax Act:

<b>Number of registered employers and enrolled persons under the Profession Tax Act, 1979 :</b>			
	2006-07	2007-08	2008-09
i) Number of Registered Employers	77,006	81,682	83,308
ii) Number of Enrolled persons	14,86,735	15,50,348	15,85,438

## ASSESSMENT CASES

<b>(A) Sales Tax Acts :</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
i) Opening Balance	1,69,076	1,15,099	33,045
ii) Cases initiated during the year	80,077	39,271*	62,085
iii) Total assessment cases	2,49,153	1,54,370	95,130
iv) Cases disposed of during the year	1,34,054	1,21,325	67,558
v) % of Cases disposed of during the year	53.80	78.59	71.01
vi) Cases pending at the end of the year	1,15,099	33,045	27,572
vii) % of Cases pending at the end of the year	46.20	21.41	28.98
<b>(B) Profession Tax Act :</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
i) Opening Balance	1,32,113	1,35,135	1,51,252
ii) Cases initiated during the year	54,536	88,068	77,336
iii) Total assessment cases	1,86,649	2,23,203	2,28,588
iv) Cases disposed of during the year	51,514	71,951	83,536
v) % of Cases disposed of during the year	27.60	32.24	36.556
vi) Cases pending at the end of the year	1,35,135	1,51,252	1,45,052
vii) % of Cases pending at the end of the year	72.40	67.76	63.45

\* Under VAT Act assessment is in the nature of an exception and is made only where the statute requires.

**Audit :**

By Internal Audit Wing of this Directorate:

- The audit for the period from 01.01.1999 to 31.03.2001 was carried out in April,2001(from 02.04.2001 to 24.04.2001)
- The audit for the period from 01.04.2001 to 30.09.2003 was carried out in October,2003 (from 14.10.2003 to 31.10.2003)
- The audit for the period from 01.10.2003 to 31.03.2005 was carried out from 21.10.2005 to 10.03.2006.

Audit by Audit team:

- During the VAT regime on and from 1.4.05 Account is audited in cases of dealers selected for audit on a year-to-year basis.

**Appeal Cases (Sales Tax Acts):**

	2006-07	2007-08	2008-09
Opening Balance	17,303	16,287	11,411
Cases filed during the year	14,622	6,628	13,542
Total appeal cases	31925	22,915	24,953
Cases disposed of during the year	15,638	11,504	15,422
% of Cases disposed of during the year	48.98	50.20	61.80
Cases pending at the end of the year	16,287	11,411	9,531
% of Cases pending at the end of the year	51.02	49.80	38.20

**Revision & Review Cases (Sales Tax Acts):**

	2006-07	2007-08	2008-09
Opening Balance	3,497	3,341	2,858
Cases filed during the year	843	2913	2,535
Total Revision & Review cases	4340	6,254	5,393
Cases disposed of during the year	999	3396	4195
% of Cases disposed of during the year	23.02	54.30	77.79
Cases pending at the end of the year	3,341	2,858	1198
% of Cases pending at the end of the year	76.98	45.70	22.21

**Publications :**

The Directorate of Commercial Taxes brings out the following publications :-

1. Trade Circulars.
2. Booklets on STDS.
3. Booklets on Tax Invoice etc.
4. Annual Administrative Report.

## DIRECTORATE OF AGRICULTURAL INCOME TAX

The Directorate is headed by the Commissioner of Agricultural Income Tax, West Bengal appointed under section 21 of the Agriculture Income Tax Act, 1944. Apart from the Agriculture Income Tax Act, 1944, the following Acts are administered by the Directorate:

- The West Bengal Primary Education Act, 1973 (for the limited purpose of collection of Education Cess)
- The West Bengal Rural Employment and Production Act, 1976 ( for the limited purpose of collection of Rural Employment Cess)
- The Bengal Amusements Tax Act, 1922
- The West Bengal Entertainments and Luxuries (Hotels & Restaurants) Tax Act, 1972
- The West Bengal Entertainment-cum-Amusement Tax Act, 1982

The Acts namely, The West Bengal Multi-storeyed Building Tax Act, 1979 and The West Bengal Urban Land Taxation Act, 1976, which were repealed with effect from 1<sup>st</sup> April, 1999, subject to certain transitory provisions are also being administered by the Directorate for the purpose of implementation of the transitory provisions.

The nature of work of this Directorate is to collect taxes as per the Acts administered by the Directorate. The process of tax collection involves assessment, inspection, information gathering as well as disposal of statutory appeals and pursuing court cases to safeguard Government revenue.

The Commissioner of Agricultural Income Tax is also the Commissioner of Entertainment Tax, West Bengal. The Agricultural Income Tax Branch looks after all the works relating to entertainment tax under various Acts and Rules. At present the Agricultural Income Tax Branch of the Directorate has 19 (nineteen) Regional Offices in different districts. For administrative convenience, the Regional Offices have been placed under four circles located in Kolkata, Howrah, Burdwan and Malda. Each Circle is headed by a Deputy Commissioner.

### **Staffing Pattern and Present Staff Strength:**

The total sanctioned strength of the Directorate, inclusive of all categories of employees is 377 only. Men in position is given as under:

<b>P O S T</b>	<b>Sanctioned Strength</b>	<b>Present Strength</b>
1. Commissioner	1	1
2. Additional Commissioner	3	2
3. Deputy Commissioner	5	5
4. Assistant Commissioner	6	2
5. Agricultural Income Tax Officer including Building Tax Officer	40	32
6. Personal Assistant to Commissioner	1	1
7. Administrative Officer	1	Nil
8. Inspector	58	35
9. Head Clerk		
a) Regional	22	22
b) Directorate	4	4
10. Stenographer	6	5

11. Surveyor	1	1
12. Upper Division Clerk		
a) Regional	42	38
b) Directorate	13	12
13. Lower Division Clerk		
a) Regional	44	17
b) Directorate	14	5
14. Typist		
a) Regional	1	Nil
b) Directorate	4	4
15. Driver	2	2
16. Chainman	2	2
17. Record Supplier	2	2
18. Group D Employee	105	44
<b>Total</b>	<b>377</b>	<b>236</b>

### Status of Computerization:

Presently, a part of the tax collection work of Amusement Tax Section, Kolkata has been computerized. During the last quarter of the Financial Year 2004-05, computers were installed in the office of the Commissioner for increasing the efficiency of revenue administration through regular and effective monitoring of the performances at the field level. The Webel Technology Limited has developed the software for the purpose. The process of computerization of all the district offices is in progress. Process has also been initiated to ensure online payment of taxes.

### Targets and Achievement:

The Budget and Revised Estimates fixed by the Department and Actual Collection during the last three Financial Years are given below: -

(Rupees in lakhs)

Heads	Budget Estimate			Actual Collection		
	06-07	07-08	08-09	06-07	07-08	08-09
0022-A.I.Tax	150.00	115.00	127.00	115.70	36.91	391.47
0029 - 005-R.E.Cess	1151.03	1368.20	1710.25	596.55	156.97	379.79
0029 - 009-P.E.Cess	488.52	535.55	669.44	235.54	74.15	156.30
001-M.B.Tax	-	-	-	12.00	29.05	08.59
002-U.L.Taxes	-	-	-	0.00	0.00	0.00
0045-00-101-Entertainment Tax	5092.33	3043.00	3347.00	2687.54	2819.11	3727.20
0045-00-102-Betting Tax	629.08	1247.35	1342.08	1158.61	1024.78	843.35
0045-00-105-Luxury Tax	4200.09	7003.15	7703.47	2844.15	3869.85	2559.58
<b>Total</b>	<b>11711.05</b>	<b>13312.25</b>	<b>14899.24</b>	<b>7650.09</b>	<b>8010.82</b>	<b>8066.28</b>

### Note

1. There were no Budget Estimates under the M.B.Tax and U.L.Taxes heads as the Acts have been repealed. The collections shown are arrear collections from the periods when the Acts were in force.
2. The collection under the head luxury tax was much less than the budget estimate as the rate of luxury tax was reduced by 50% w.e.f. 15.04.2008.



STATEMENT OF EXPENDITURE VIS-A-VIS COLLECTION

(Rs. in Lakhs)

Year	Collection	Collection Growth rate	Expenditure	Expenditure as a % of collection
2006-07	7650.09	11.52%	432.75	5.66
2007-08	8010.82	4.71%	464.20	5.79
2008-09	8066.28	0.69%	501.00	6.21

**Number of Files/Cases received, pending and disposed of :**

The major part of the Directorate's work involved disposal of Assessment, Appeal and Revision cases during the year 2008-09.

Item and Act	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
<b>1. Assessment</b>						
(a) B.A.I.T.Act., 1944	3330	28	3358	911	27.12	2447
(b) W.B.P.E.Act, 1973 and	7579	13	7592	1401	18.45	6191
(c) W.B.R.E.P. Act, 1976	7522	13	7535	1401	18.59	6134
(d) B.A.T.Act, 1922	3852	12	3864	572	14.80	3292
(e)W.B.E.L.(H & R) T. Act, 1972	1922	65	1987	1210	60.90	777
<b>2. Appeal</b>						
(a) B.A.I.T.Act, 1944	1552	11	1563	9	0.57	1554
(b) W.B.P.E.Act, 1973 and W.B.R.E.P. Act, 1976	94	Nil	94	17	18.08	77
(c) B.A.T. Act, 1922	116	Nil	116	28	24.14	88
(d) W.B.E.L.(H & R)T. Act, 1972	87	12	99	3	3.03	96
(e) W.B.E.A.T.Act,1982	38	4	42	1	2.58	41
<b>3. Revision &amp; Second Appeals</b>						
(a) B.A.I.T.Act, 1944	347	Nil	347	Nil	0.00	347
(b) W.B.P.E.Act, 1973 and W.B.R.E.P. Act, 1976	53	Nil	53	Nil	0.00	53
(c) B.A.T. Act, 1922	52	3	55	1	1.82	54
(d) W.B.E.L.(H & R)T. Act, 1972	7	Nil	7	Nil	0.00	7
(e) W.B.E.A.T.Act,1982	7	Nil	7	Nil	0.00	7

## DIRECTORATE OF ELECTRICITY DUTY

The Directorate of Electricity Duty came into existence in 1910 under the administrative control of the Commerce and Industries Department, Government of West Bengal with the Chief Electrical Inspector as the head of the Directorate. With the enactment of the Bengal Electricity Act, 1935 a separate wing of the same came into existence as the Bengal Electricity Duty wing under the same Directorate.

From the 1<sup>st</sup> January, 1997 a new Directorate was formed viz. Directorate of Electricity Duty, under the administrative control of the Finance (Taxation) Department, Government of West Bengal. The Commissioner, Agricultural Income Tax was made the Ex-Officio Director of the Directorate.

### Staff Strength (Headquarters along with two zonal offices):

Name of the Post	Sanctioned Strength	Present Strength	Vacant
Director	1	1	-
Chief Inspecting Officer	1	1	-
Sr. Inspecting Officer	2	1	1
Inspecting Officer	10	4	6
Administrative Officer	1	1	-
Jr. Inspecting Officer	9	5	4
Assistant Inspecting Officer	4	1	3
Head Clerk	1	1	-
Upper Division Clerk	7	7	-
Lower Division Clerk	3	1	2
LDC cum Accounts Clerk	1	1	-
Accounts Clerk	4	3	1
Typist	4	4	-
Group 'D'	14	8	6
<b>TOTAL</b>	<b>62</b>	<b>39</b>	<b>23</b>

The Directorate has two zonal offices at Asansol and Jalpaiguri. The Headquarter is situated in Kolkata. The addresses and Telephone Nos. are as follows:

Head quarter	: 1, Harish Mukherjee Road, Kolkata-700 020 Telephone No.: (033) 2223-3511
Asansol Zonal Office	: P.O. Radhanagar Road, Burnpur, Dist. Burdwan Telephone No: (0341) 2283669
Jalpaiguri Office	: State Bank More, P.O. & Dist. Jalpaiguri Telephone No.: (03561) 230466

### The Structure and Jurisdiction of the Zonal Offices:

Structure	Sanctioned strength	Present Strength	Jurisdiction
<b>A. Asansol Zonal Office</b>			
Inspecting Officer	1	1	Whole of the Districts of Birbhum, Bankura, Burdwan and Purulia.
Jr. Inspecting Officer	1	1	
Upper Division Clerk	1	1	
Typist	1	1	
Group 'D'	3	-	
<b>Total</b>	<b>7</b>	<b>4</b>	

<b>B. Jalpaiguri Zonal Office</b>			
Inspecting Officer	1	1	Whole of the Districts of Darjeeling, Malda, Uttar Dinajpur, Cooch Behar & Jalpaiguri.
Jr. Inspecting Officer	1	1	
Upper Division Clerk	2	2	
Typist	1	1	
Group 'D'	3	3	
<b>Total</b>	<b>8</b>	<b>8</b>	

**Objective/Nature of Works/Responsibility:**

1. Augmentation & fulfillment of target of collection of Government revenue in the form of Electricity Duty.
2. Inspection under Bengal Electricity Duty Act & Rules and Inter State River Valley Authority Electricity Act along with Assessment cases, Registration of Generator Sets etc. for realization of Electricity Duty both from Licensees and the persons other than Licensees.

**Nature of Work :**

Creation of a new post of Chief Inspecting Officer vide notification no.-181F.T dt.-13<sup>th</sup> Feb'08 has changed the nature of work of this Directorate. The Chief Inspecting Officer supervises the overall duties of Sr. Inspecting Officers, Inspecting Officers, Jr. Inspecting Officers and the Administrative officer. The officers are required to inspect installations to check evasion of electricity duty, to calculate the amount payable by the assesseees and to realize Electricity Duty, in the districts of North & South 24-Paraganas and the areas of CESC Ltd. For other districts in West Bengal, the proposal for assessment of Electricity Duty is prepared by these officers and forwarded to the Collectors for realization. Hearing in connection with assessment is attended as and when required and liaison is maintained with Govt. Pleaders for cases lying with Hon'ble Courts. Review and appeal cases of assessments related with districts of 24 Pgs.(North & South) including areas of supply of CESC Ltd are thoroughly examined before passing of the final orders by the Sr. Inspecting Officers & Inspecting officers. Waiver cases under different incentive schemes of Govt. are also examined and appropriate action taken accordingly. Refund cases are also dealt with by these officers and sent to Government for final disposal through Director. Over and above, the group 'A' officers have to keep close liaison with the Collectors and also prepare replies of queries raised by the Comptroller and Auditor General of India.

**Acts administered by the Directorate:**

This Directorate administered two acts namely, Bengal Electricity Duty Act, 1935 and W.B. Duty on Inter-State River Valley Authority Electricity Act, 1973 for realization of Electricity Duty both from the licensees and the persons other than licensees. The Bengal Electricity Duty Act, 1935 envisages levy & collection of electricity duty on the net charge for electrical energy consumed, as the case may be, at the rate specified in the first schedule of the Act. The actual rate of the duty varies from 2.5% to 17.5% of net charge of energy consumed.

**Implementation :**

The responsibility of assessment of licenses is vested with Officers authorised by the respective District Collector in the different districts excluding North & South 24-Parganas and the region of supply of M/S. CESC Limited, W.B.S.E.B. where the responsibility is being carried out by the Agricultural Income Tax Officer of Kolkata Range- II as Electricity Duty Officer.

The licensees involved as assesseees are as follows :

1. West Bengal State Electricity Board
2. M/S. CESC Ltd.

3. Singur Haripal Rural Electric Co-Operative Society Ltd., Hooghly
4. Farakka Barrage Project Ltd., Murshidabad
5. Calcutta Port Trust, Haldia
6. MAMC, Durgapur
7. Durgapur Projects Ltd., Durgapur
8. DPS Co. Ltd, A/C Burdwan & Purulia
9. TTS Co. (Burnpur Works)
10. M/S Siadeswari Cotton Mill, Anantapur, Howrah.

In the case of electrical energy other than supplied by a Licensee, the person generating such energy is dealt with in accordance with the provisions of Section 5(4) of the Bengal Electricity Duty Act, 1935 . The provision for registration of diesel generating sets and thereafter the exemption of such registered consumer from payment of electricity duty, if used for industrial or commercial purpose has been withdrawn from 1.1.2005.

The Assessment Cell, which regulates the flow of files to individual Officers, and the Registration Cell, which issued the Registration Certificates, are two very important wings of this Directorate. The Registering Authority at Kolkata Headquarters controls the process of Registration for eight districts whereas the two Zonal offices at Asansol and Jalpaiguri control the other districts.

The Assessment Cell is guided by the individual Inspecting Officers for disposal of any case, right from seeing data from the assessee to the final stage of raising the demand of Electricity Duty (arrears) by issuance of order to the assessee. Though the matter has been explained in a simplified manner, it sometimes becomes a long drawn affair due to various processes involved like inspection, hearings etc.

#### Collection & Expenditure:

(Rs. in Crore)

Year	Target	Collection	Expenditure
2004-05	223.20	228.50	0.55
2005-06	522.24	295.52	0.607
2006-07	738.77	443.80	0.635
2007-08	510.38	439.29	0.664
2008-09	592.62	592.62 (Provisional)	0.745

#### Assessment & Registration in the year 2008-09 :

##### A. Assessment :

Pending at the beginning of the year	:3
Additional cases received	:113 (Payment made: 69)
Assessment Completed	:113
No. Of cases Pending at the end of the year	:3

##### B. Registration :

Registration granted during the year - 316

## DIRECTORATE OF REGISTRATION AND STAMP REVENUE

The Directorate of Registration and Stamp Revenue, West Bengal is the second highest revenue earning Directorate of the State. Prior to 1993, the Registration Directorate was under the administrative control of the Judicial Department. The Directorate of Registration was brought under the administrative control of the Finance Department in the year 1993 and was renamed as the Directorate of Registration and Stamp Revenue. The Directorate controls and supervises the activities of the registration offices of the State. The registration system in this presidency is more than 200 years old and is meant to safeguard the civil rights of the citizens regarding registration of a document establishing such rights.

The earliest record of systematic registration in this Presidency is found in the “Rule, Ordinance and Regulations” passed in Council on 9<sup>th</sup> January, 1781 and registered in the Supreme Court of Judicature in Bengal on 1<sup>st</sup> February, 1781 for establishing certain regulations “for the better management of the affairs of the East India Company as well in India as in Europe.” The objects of this Regulation of 1781 were to supply the want of registry of houses, lands and estates within that settlement and to prevent fraud. Mr. Edward Tireta was appointed the first surveyor and was entrusted with the duties as a surveyor and Registrar of lands, houses etc. in the settlement and also as a Registrar of the memorials of deeds affecting such lands etc.

### Organisational set-up:

Directorate of Registration and Stamp Revenue is headed by Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal. A senior member of the Indian Administrative Service in the rank of the Special Secretary, usually holds the post.

Other posts in the Directorate are:

- Addl. Inspector General of Registration & Addl. Commissioner of Stamp Revenue, W.B.
- Jt. Commissioner of Stamp Revenue, West Bengal
- Jt. Inspector General of Registration, West Bengal
- Dy. Inspector General of Registration (HQ), West Bengal
- Dy. Commissioner of Stamp Revenue (Legal), West Bengal
- Asstt. Commissioner of Stamp Revenue, West Bengal

(All the above posts are held by the members of the West Bengal Registration and Stamp Revenue Service on the basis of the seniority-cum-merit.)

- Dy. Commissioner of Stamp Revenue(Audit)/ Jt. Commissioner of Stamp Revenue(Audit)  
(This post is held by a member of the West Bengal Audit & Accounts Service)
- Administrative Officer
- Personal Assistant to the IGR

(The last two posts are filled up on promotion from the members of the staff of this Directorate)

Other Posts of the West Bengal Registration and Stamp Revenue Service.

Name of the post	Sanctioned Strength	Present Strength
DIGR Range	12	11
District Registrar	21	13
District Sub-Registrar	26	26
Addl. Dist. Sub-Registrar	194	194
Sub-Registrar	14	14

The Directorate core establishment comprises:

Name of the post	Sanctioned Strength	Present Strength	Vacancy
Head Assistant	4	4	Nil
U.D. Asstt.	18	18	Nil
Stenographer	4	2	2
L.D. Asstt.	22	16	6
Typist	8	8	Nil
Group – D	16	16	Nil
Muharrir	3	3	Nil

There are 12 Range D.I.G.R.s in the whole of West Bengal with the jurisdiction of one or more district(s).

Range	Headquarters	Jurisdiction
I	Alipore, South 24 Pgs.	South 24 Parganas and Kolkata
II	Barasat, North 24 Parganas	North 24 Parganas and Nadia
III	Chinsurah, Hooghly	Hooghly and Howrah
IV	Burdwan , Burdwan	Burdwan
V	Medinipur, Paschim Medinipur	Paschim Medinipur and Purba Medinipur
VI	Berhampore, Murshidabad	Murshidabad
VII	Malda, Malda	Malda
VIII	Jalpaiguri, Jalpaiguri	Jalpaiguri, Darjeeling
IX	Bankura, Bankura	Bankura and Purulia
X	Raiganj, Uttar Dinajpur	Uttar Dinajpur & Dakshin Dinajpur
XI	Suri, Birbhum	Birbhum
XII	Coochbehar, Coochbehar.	Coochbehar

The main function of these DIGRs is to inspect the registration offices in their range and act as Collector under sec.47A of the Indian Stamp Act,1899. Members of the public may prefer an appeal to the DIGR concerned, if they do not agree with the market value of the property which is the subject matter of a particular document, determined by the District Sub-Registrar /Additional District Sub-Registrar / Sub-Registrar concerned.

### **REGISTRAR OF ASSURANCES, KOLKATA:**

Registrar of Assurances, Kolkata has a separate establishment at 5 & 6, Government Place (North), Kolkata-1. Under sec.30A of the Registration Act,1908, R.A., Kolkata may receive and register any document referred to in sec.28 of the Registration Act, 1908 without regard to the situation of the property in any part of West Bengal to which the document relates. Under sec.30B of the said Act, R.A., Kolkata enjoys power in registration of mortgage deeds and reconveyance deeds in connection with house-building advances of Govt. employees without regard to the situation of the property in any part of India outside the State of West Bengal.

Registrar of Assurances, Kolkata is the head of the office. One member of the West Bengal Registration and Stamp Revenue Service in the rank of DIGR holds the post .

Other posts in the office:

1. Addl. Registrar of Assurances – I	Officers of the West Bengal Registration & Stamp Revenue Service in the rank of District Registrar hold the post.
2. Addl. Registrar of Assurances – II	
3. Addl. Registrar of Assurances - III	
4. Addl. District Sub-Registrar (Record)	Officers of the West Bengal Registration & Stamp Revenue Service in the rank of ADSR hold the post

Core Establishment of the Office of the Registrar of Assurances is as follows :-

Name of the post	Sanctioned Strength	Existing Strength	Vacancy
Head Assistant	1	1	-
Head Clerk	3	3	-
UDC	49	29	20
LDC	50	21	29
Muharrir	5	1	4
Group - D	17	12	5

District Establishment :

In all the districts, District Magistrates are the ex-officio Addl. IGR of the district and Addl. District Magistrates are the ex-officio Jt. IGR for the district. District Registrar is the head of the registration establishment of the district. All the registering officers posted in the districts perform their duties under the supervision and control of the District Registrar concerned.

District Sub-Registrar has got no separate establishment. He belongs to the establishment of District Registrar. Documents relating to immovable property belonging to any part of the district concerned may be presented for registration in the office of the District Sub-Registrar concerned. District Sub-Registrar may in his discretion receive and register any document which might be registered by any Addl. District Sub-Registrar /Sub-Registrar subordinate to him.

**Establishment of District Registrar consists of following sanctioned posts:**

- 1) Head Assistant - One post in each district ( the said post in the districts of Darjeeling has not yet been sanctioned)
- 2) Head Clerk - One post for every ADSR/SR office
- 3) U.D.A. - According to the volume of work
- 4) L.D.A. - do -
- 5) Typist - One post each in 8 districts
- 6) Group-D - One peon and one Nightguard in every ADSR/SR office

**Statement of the existing clerical staff strength in the whole of West Bengal**

Sl. No.	Name of the District	Sanctioned Strength	Existing Strength	Vacancy
1	Howrah	103	51	52
2	R.A. Kolkata	103	54	49
3	Nadia	122	70	52
4	South 24 Parganas	291	152	139
5	Hooghly	152	102	50
6	Cooch Behar	96	36	60
7	Birbhum	112	47	65
8	Purulia	74	53	21
9	Jalpaiguri	92	43	49
10	Darjeeling	30	14	16
11	U. Dinajpur	82	22	60
12	D. Dinajpur	74	41	33
13	Malda	111	51	60
14	Murshidabad	266	140	126
15	North 24 Parganas	293	166	127
16	Paschim Medinipur	279	132	147
17	Purba Medinipur	272	141	131
18	Bankura	102	61	41
19	Burdwan	242	121	121
<b>TOTAL</b>		<b>2896</b>	<b>1497</b>	<b>1399</b>

**Present position of Group ‘D’ staff in the Registration offices**

Sl. No.	District	Sanctioned		Existing		Vacancy	
		Peon	N.G.	Peon	N.G.	Peon	N.G.
1.	Coochbehar	16	11	14	10	2	1
2.	Jalpaiguri	16	7	9	6	7	1
3.	Darjeeling	4	3	3	1	1	2
4.	U. Dinajpur	11	8	8	6	3	2
5.	D. Dinajpur	12	8	10	1	2	7
6.	Malda	14	9	8	3	6	6
7.	Murshidabad	24	19	15	5	9	14
8.	Nadia	21	14	16	12	5	2
9.	North 24 pgs.	27	19	27	2	X	17
10.	South 24 pgs.	39	22	34	22	5	X
11.	Kolkata	15	1	12	1	3	Nil
12.	Howrah	14	10	13	3	1	7
13.	Hooghly	19	15	17	10	2	5
14.	Paschim Medinipur	27	17	16	7	11	10
15.	Purba Medinipur	18	17	16	14	2	3
16.	Bankura	16	11	15	8	1	3
17.	Purulia	11	7	10	5	1	2
18.	Burdwan	25	19	11	16	14	3
19.	Birbhum	16	10	8	6	8	4
<b>TOTAL</b>		<b>345</b>	<b>227</b>	<b>262</b>	<b>138</b>	<b>83</b>	<b>89</b>

**Additional District Sub-Registrar/Sub-Registrar :**

Additional District Sub-Registrar/Sub-Registrar holds the office in a sub district, which is equal to the jurisdiction of one or more police stations. Every document relating to immovable property can be presented for registration in the office of Addl. District Sub-registrar/Sub-registrar within whose sub-district the whole or some portion of the property, to which such document relates, is situated.

The Registering Officers posted in such offices or in the district as has been stated in the organizational set-up are the members of the West Bengal Registration and Stamp Revenue Services recruited through Group ‘A’ West Bengal Civil Services and Certain Other Allied Services Examination conducted by Public Service Commission, W. Bengal. The main functions of such Registering Officers are to register the documents under Registration Act, 1908.

**Objectives / nature of works / responsibilities:**

The socio economic conditions of the developed countries differ very much from those prevailing in the developing countries of the world. As a result, ideas for sustainable development has emerged to facilitate in planning theories and practice in the decades ahead. In the process of social and economic betterment, the developed countries are much ahead to render citizen centric services through the use of Information & Communication Technology (I.C.T.). So the developing countries can not lag far behind and had embraced the e-Governance policies in order to reach the goal of sustainable development and to be at par with developed countries. The Registration and Stamp Revenue Directorate of West Bengal embraced that aim of the State to reach beyond current efforts to re-establish governance by identifying breakthrough strategies that re-think the core value of key-Government services, improve service delivery, reduce costs and re-define administrative process.



Stamp duties appear to have been first imposed on instruments in India in 1797 and the present Stamp Act of 1899 is a fiscal measure enacted to secure revenues for the State on certain classes of instruments. The Registration Act and Stamp Act are made interlinked and the Registering Officers are entrusted to collect such revenue under different articles of Schedule 1A of the Indian Stamp Act, 1899 and the registration fees are collected under the Table of Fees of West Bengal Registration Rules, 1962. Prior to 1994 such duties and fees were collected on the consideration / value set forth in the instruments. On 31<sup>st</sup> January, 1994 West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 1994 has been implemented and the registering officers are to determine the market value of the properties which are the subject matter of the deed of sale, gift, exchange, partition, settlement and certain other classes of instrument.

The collection of revenue in the form of stamp duties and registration fees for the State Exchequer grew from Rs. 236 crores in 1994-95 to Rs.1501.31 crores in the financial year of 2008-2009.

### **Acts and Rules Administered :**

This Directorate primarily administers the following Acts and Rules:

#### **1.The Registration Act, 1908 (Act XVI of 1908)**

The Registration Act, 1908 is a Consolidating Act and not an Amending Act. It extends to the whole of India except the State of Jammu and Kashmir. The Preamble of the Act states “An Act to consolidate the enactments relating to the Registration of Documents”. The object of such consolidation is bringing to a systematic form of the whole provisions contained in number of statutes relating to the Registration of documents. Registration system was almost unknown to the Indian people due to the lofty ethics. But time gradually began to change and the need for compulsory registration was felt, especially in the declining Moghul period of the 18<sup>th</sup> Century so that no one could claim any interest on any forged document or Sanad during or on the eve of the British Rule. Provincial laws were passed from time to time for the establishment of offices of registration.

By Act VIII of 1871, the office of the Registrar General was abolished under the altered designation of “Inspector General of Registration” as an office of record and registry and the limitation of the duties to inspection and general superintendence.

After several amendments, the present Registration Act (XVI of 1908) came into force on 1<sup>st</sup> January 1908. The provisions relating to the registration of documents were scattered about in seven enactments and the object of passing of this Act was to collect these provisions and incorporate them in one Act. Even after that it has gone through several amendments and the Registration Act,1908 was adapted with some changes finally.

The objects of the law of registration are :

- (a) to provide conclusive guarantee of the genuineness of document ;
- (b) to afford publicity to transactions;
- (c) to prevent frauds;
- (d) to afford facility of ascertaining whether a property has already been dealt with; and
- (e) to afford security of title deeds and facility of proving titles in case the original deeds are lost or destroyed.

But

- (a) Registration is not by itself absolute proof of the execution of a document
- (b) mere registration does not prove title nor prove bonafides;
- (c) registration does not confer validity upon an instrument which is otherwise ultravires or illegal or fraudulent.

There are XV parts and 91 sections in the Registration Act, which deal with the registration establishment, registrable documents – compulsory & optional registration, time for presentation of documents, presenting documents for registration, enforcing the appearance of the executants and witnesses, presenting wills and authorities to adopt, deposit of wills, effects of registration and non-registration, the duties and powers of Registering officers, refusal to register etc.

## 2. The Indian Stamp Act, 1899

The Registration Act and the Stamp Act are not in pari materia. But this Directorate is to administer the Indian Stamp Act, 1899 in course of the registration of the documents under the provisions of the Registration Act. The Indian Stamp Act, 1899 as amended by the Union Legislature is in force in the whole of India except the State of Jammu & Kashmir. The revenue derived from stamp duties forms a considerable part of the revenues of the states. Under the constitution, the entire proceeds of the duties are assigned to the States in which they are levied though for the sake of ensuring uniform rates of duty on the instruments of commercial nature, the power to prescribe the rates of duties on them is vested in the Union Legislature and the power to prescribe the rates of duties on other instruments is vested in the State Legislature. In West Bengal various sections have been amended and new sections as applicable to the State have been added. Amongst such amendments, the amendment of section 47A for the purpose of determination of market value of properties which are the subject matter of the Instruments of gifts, partition, conveyances, exchange, settlement, transfer of lease by way of assignment, agreement relating to sale of an immovable property and in certain cases the power of attorney, is worthy to be mentioned.

There are several provisions in the Indian Stamp Act, 1899 regarding stamp duties, adjudications as to stamps, Instruments not duly stamped, allowances for stamps in certain cases, criminal offences and procedures.

Schedule 1A, as amended in West Bengal, prescribes stamp duty on certain instruments and there are, as many as, 65 articles for rates of proper stamp duties on such type of instruments.

The existing rates of stamp duty on some important Articles of Schedule 1A of the Indian Stamp Act are mentioned below:

Sl. No.	No. & Name of Article	Rate of Stamp Duty	Rate of Regn. Fee
1.	4 Affidavit	Rupees Ten (Rs.10/-)	Rs.7.00
2.	5 Agreement (a) If relating to sale of immovable property (b) Others	The same as conveyance for market value (No.23)	Rs.7.00
3.	15 Bond	4% of value secured	
4.	23 Conveyance *	5% on market value in Panchayat Area 6% on market value in Municipal Areas, Corporation Areas and Development Authority Areas (Additional Stamp Duty of 2% for KIT & HIT areas has been abolished since 01.08.2006)	Up to Rs.250/- is Rs.2/- Up to Rs.500/- is Rs.7/- Up to Rs.1000/- is Rs.8/- UP to Rs.5000/- is Rs.9/- for Rs. 1000 or part thereof in excess of Rs.1000/-. Above Rs.5000/- is Rs.11/- for Rs.1000 or part thereof in excess of Rs.5000/-.
5.	31 Exchange of property	Same duty as conveyance (No. 23) on market value of the property of greatest value	Same as above

6.	33 Gift i) When made to a member of a family ii) When made to another person	0.5% of the market value of the property  Same duty as conveyance (No.23) on market value	Same as above  Same as above
7.	35 Lease (a) Only rent is fixed i. less than one year ii. 1-5 years iii. 5-10 years iv. Upto 20 years v. Upto 30 years vi. Upto 100 years (b) Granted for fine or premium (c) Where the lease is granted for fine or premium in addition to rent	Sale as Bottomry Bond or Whole amount payable under the document. Same duty as a Bottomry Bond for the average annual rent. Same duty as conveyance for average annual rent (Same as conveyance) Twice the average annual rent (Same as conveyance) Three times the average annual rent (same as conveyance) Four times the average annual rent (Same as No.23) Same as conveyances for the fine or premium Same as (a) + (b)	Same as above Same as above Same as above Same as above Same as above Same as above Same as above Same as above
8.	45 Partition	0.5% of the market value of the separated share or shares of the property	Same as above
9.	46 Partnership Capital (a) Up to Rs.500/- (b) Up to Rs.10000/- (c) Up to Rs. 50000/- (d) Exceeding Rs.50000/-	Rs. 20/- Rs. 50/- Rs. 100/- Rs.150/-	Same as above

\* Further with effect from 01.04.2007 stamp duty of additional 1% is charged for properties having Market Value over Rs. 25 lakhs

### 3. The West Bengal Registration Rules, 1962

The West Bengal Registration Rules, 1962 has come into force by the notification no.541-Regn. dated 26<sup>th</sup> April, 1963. There are nineteen chapters for the procedures to be adopted in the registration offices for different purposes in connection with the registration of the documents. It covers amongst different procedures - the manner of maintenance of register books, papers and documents in registration offices and their custody and also destruction of documents, authentication of Register-Books, procedure prior to acceptances of documents for registration, fines to be imposed, procedure on acceptance of documents for registration, procedure on the admission of a document to registration, memorandum and copies of documents, special provisions as to Power of Attorney, procedure with regard to wills, office procedures etc.

A new chapter incorporating all the provisions for the registration of the document through the system of CORD (computerization of registration of documents) software has been added to the Registration Rules by an amendment vide Notification No.1/IGR dated-19.05.2008.

#### **4. The West Bengal Stamp Rules, 1994**

Government of West Bengal by notification no. 151 FT dt. 17.1.94 has made the said rules in supersession of all previous rules and orders on the subject issued by the Government of Bengal.

Some of the important provisions of the said rules are :-

- (a) Description of stamps – impressed stamps and adhesive stamps.
- (b) Impressed Stamps – Proper Officer, mode of affixing and impressing labels etc.
- (c) Use of adhesive stamps – on certain instruments, court fee stamps in certain cases, mode of cancelling “share transfer” stamps, special adhesive stamps to be used in certain cases etc.
- (d) Refund or renewals – Contents of application, register of application, procedure after receipt of application, powers of the Collector to examine such applications, procedures when stamp is purchased in different districts, circumstances under which application may be struck off and the stamps destroyed, cancellation of stamps after grant of refund etc.

The Directorate has issued notification for the use of Serialized Authenticated Bank Receipts introducing another mode of payment of stamp duty with the help of SABR in lieu of non-judicial stamp paper valued above Rs.5000/-. The SABR will be supplied by the State Bank of India's different branches to the registrant public.

#### **5.The West Bengal (Prevention of Under-Valuation of Instruments) Rules, 2001**

The West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 1994 came into force on 31<sup>st</sup> January, 1994 regarding the manner of determination of market value and furnishing the particulars relating to any property under notification no. 248-FT dated 31<sup>st</sup> January, 1994. In supersession of the said notification the West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 2001 was introduced by notification no. 821 FT dt. 1.3.2001 in exercise of the power conferred by clauses 16B of sec.2, sec. 27, sec. 47A and sec. 75 of the Indian Stamp Act, 1899.

In the changed scenario of computerization, the process of determination of market value has been changed accordingly and a digitized market value data base covering all the plots under the jurisdiction of the registering officer has been installed and interlinked with CORD software. A person desiring to transfer or acquire any plot of land shall have to submit the particulars of the property in the appropriate requisition form. Such particulars are fed in the computer data base and the system automatically generates the market value of the property. The digitized market value is periodically revised according to the field situation.

#### **6.The West Bengal Registration (Filing of True Copies) Rules, 1979**

The West Bengal Registration (Filing of True Copies) Rules, 1979 was published in the Calcutta Gazette Extraordinary dated 1<sup>st</sup> December, 1982 and subsequently amended and extended to the whole of West Bengal.

Under section 19A of the Registration Act, 1908, every document that is presented for registration shall be accompanied by a true copy thereof prepared in the manner specified in the rules.

Except in the districts of Burdwan, Purba Medinipur, Paschim Medinipur, Malda, Uttar Dinajpur and Dakshin Dinajpur such true copies are prepared by the licenced copywriters in a standard form and in the manner as prescribed in these rules. In the above-noted six districts xerox copies of the documents are presented along with the documents presented for registration.

#### **7. The West Bengal Registration (Deed-Writers') Rules, 1999**

In supersession of all previous notifications on the subject, the said rules have been made by Inspector General Of Registration , West Bengal under sec.80G of the Registration Act, 1908(XVI of 1908)

under notification no. 2335 dt. 4<sup>th</sup> April, 2000. It has been provided that no person who is not a licensed deed-writer under these rules shall engage himself in the profession of a Deed-Writer, provided that an advocate or pleader practicing before any court in the State or a solicitor, need not obtain a license under these rules.

The said Rules has further laid down the procedure for (a) persons eligible for licence (b) disqualification for granting licence to a person (c) competent persons for writing different kinds of Instruments (d) application for licence (e) renewal of licence (f) conditions for renewals (g) appeal for refusing renewal of licence (h) conditions attached to Deedwriters' licenses (i) Issue of duplicate licence (j) Cancellation of Deed-writers' licence (k) suspension of deed-writers' licence – authority and procedures thereof (l) jurisdiction etc.

Fees to be charged by licensed Deed-Writers have been laid down in rule 30 of the said rule as follows:-

Sl. No.	Market value of the property	Fees of licensed Deed-Writers
1	(a) Where the market value of the property does not exceed Rs.5,000/-	Rs.50.00
	(b) Where the market value of the property exceeds Rs.5,000/- but does not exceed Rs.10,000/-	Rs.100.00
	(c)Where the market value of the property exceeds Rs.10,000/- but does not exceed Rs.15,000/-	Rs.150.00
	(d ) Where the market value of the property exceeds Rs.15,000/- but does not exceed Rs.25,000/-	Rs.250.00
	(e)Where the market value of the property exceeds Rs.25,000/- but does not exceed Rs.50,000	Rs.40.00
	(f ) Where the market value of the property exceeds Rs.50,000/- but does not exceed Rs.1,00,000/-	Rs.600.00
	(g) Where the market value Where of the property exceeds Rs.1,00,000/- but does not exceed Rs.2,00,000	Rs.1000.00
	(h)Where the market value of the property exceeds Rs.2,00,000/- but does not exceed Rs.5,00,000/-	Rs.1500.00
	(i)Where the market value of the property exceeds Rs.5,00,000/-	Rs.2000.00
	Where, in the case of any instrument, the market value is not stated,	Remuneration shall be Rs.30.00, provided the number of words of the document does not exceed six hundred. For each additional one hundred words or part thereof, Rs.4.00 may be charged
2	For taking delivery of documents when authorized by the party under sec.52 of the Act	Re.1.00 per document
3	For writing application-	
	(a) in the printed form	Re.1.00 for each form
	(b) in manuscript form	Rs.2.00 for each form
(c) for filling up each of the Forms I, II, III and IV prescribed under rule 3(3) of the West Bengal (Prevention of Under-Valuation of Instruments) Rules,1994 in duplicate	Rs.5.00 for each form	
4	For writing summons and filing the same	Rs.2.00 per summons
5	For writing notices in the printed form under the West Bengal Land Reforms Act, 1955 (West Bengal Act X of 1956)	Re.1.00 for each notice
6	For making searches of index or inspection of volumes	Rs.2.00 per year, subject to the maximum of Rs.10.00 for each of the items of search of indexes or inspection of volumes.

## **8. The West Bengal Registration (Copy-Writers') Rules, 1999**

In exercise of power conferred under sec. 80GG of the Registration Act, 1908 (Act XVI of 1908) and in supersession of all previous notifications on the subject, the Inspector General of Registration, West Bengal has made the said Rules.

The procedures for the persons eligible for licence, disqualification of copywriters, renewal of licences, conditions attached to copywriters' licenses, issue of duplicate licence, cancellation & suspension of copywriters' licence etc. have been laid down in the said Rules.

The rate of remuneration of a copy-writer shall be as follows :-

- (i) for copying 100 words or part thereof - Rs.6.00 subject to a minimum of Rs.30.00
- (ii) for preparing typed copy by licenced copywriters, the charge shall be same as in clause (i)
- (iii) for comparing 100 words or part thereof each comparer shall get Rs.4.00 subject to a minimum of Rs.20.00

### **Current policy of the Directorate:**

a) Upgradation and Modernization of Infrastructure: Office space in the Directorate is not sufficient for the accommodation of all the members of the staff. It is not congenial for controlling the functions and management of the offices under its control all over the State from the existing office.

Most of the registration offices in the State are functioning in rented buildings which are old, dilapidated in many cases and unfit to cope with the upgradation and modernization of offices. As such the Directorate has taken steps to shift such offices to better buildings available in the locality. For this purpose we have classified the offices in three categories considering the volume of works performed in such offices and we are looking for the space required for the offices according to their category. Since 2004-2005, it has been possible to shift a good number of offices to better accommodation. The Govt. has also incurred expenditure towards reconstruction and renovation of the Govt. buildings to make such building suitable for the computerization.

b) Use of franking machines: The use of franking machines for payment of stamp duty has been introduced under Finance Deptt. no. 563-FT dt. 25.2.2002 for franking impression of different kinds of stamps either by proper officers or by the Authorized Users. We have authorized Centurion Bank, Standard & Chartered Bank, Alliance Bajaj Ltd., among others till date. 54 different financial institutions have been authorized to frank their documents.

c) Website: The Directorate has provided information for the members of the public regarding the procedure for the registration of a document as per sections and articles of the Registration Act & Indian Stamp Act in the website [www.wbfin.nic.in](http://www.wbfin.nic.in).

d) National Land Records Modernization Programme: The Department of Land Resources, Ministry of Rural Development, Govt. of India has sponsored a scheme in the shape of National Land Records Modernization Programme (NLRMP) with the ultimate goal of ushering in the system of conclusive title of the property in the country like Torrent System of Australia, New Zealand, the U.K., the USA, the Switzerland, Canada and Singapore. The integrated programme would modernize the management of land records, minimize scope of land disputes, enhance transparency in the land records maintenance system. This is based on four basic principles - i) a single window to handle land records; ii) the mirror principle, iii) the curtain principle and iv) title insurance.

Under this programme the following components and activities of Registration Directorate have also been included:-

- a) Computerization of the Sub-Registrar's office;
- b) Data Entry of valuation details;

- c) Data Entry of Legacy Encumbrance Data;
- d) Scanning and Preservation of old documents,
- e) Connectivity of Registration Offices with BL & LRO offices.

Government of India released the grants in the month of February, 2009 during the year 2008-09 for taking up the programme in ten districts viz. Bardhaman, South 24-Parganas, North 24-Parganas, Howrah, Coochbehar, Jalpaiguri, Purba Medinipur, Paschim Medinipur, Bankura and Kolkata of the State to the tune of Rs.39,91,55,000.00 as central share to the Govt. of West Bengal under the above mentioned centrally sponsored programme for both L & LR Department and Registration Directorate under Finance Department.

### **Computerization of Registration Offices :**

State Govt. started computerization of registration offices on 1<sup>st</sup> January, 2001 and in the process 11(eleven) such offices, one at Bidhannagar, two in Kolkata, five at Alipore and three at Barasat were computerized in a phased manner. Even in such computerized offices, the market values of the properties are determined by registering authority manually.

In order to remove all such difficulties, to render better services to the registrant public and preserve valuable records by scanning through computers, the State Govt. has undertaken to roll out a programme with the aim of spreading the benefits of e-governance to citizens in all parts of the State. For this purpose the offices of ADSR, Srirampur and Chandannagar, Janai, Singur and Chinsurah Sadar in the district of Hooghly had been fully computerized under the pilot project and the market value of the properties in those offices is now determined automatically through the market value software. The Directorate has started to replicate the experience of the pilot project to remaining 233 registration offices across the state. State-wide roll out of the project involves enormous investment and massive volume of work. So the 'roll out' projects are being implemented in Public Private Partnership model. Accordingly M/s. WTL, M/s. CMS Computers Ltd and M/s. CMC Ltd. had been selected as the private partners for Presidency, Burdwan and Jalpaiguri zones respectively through the evaluation of Request For Proposal. Deptt. of Information Technology, Govt. of India had also approved the project for roll-out in the whole of West Bengal. Pricewaterhouse Coopers was engaged as the consultant of this project temporarily. 208 registration offices have been fully computerized within the financial year 2008-2009. The Registration Directorate has come a long way through tiding over numerous difficulties and uncountable number of hazards, pushing inch by inch ahead to register such progress. A State Level Monitoring Committee was constituted to monitor the project where as the District Level Monitoring Committee supervises the programme within the District.

### **Revenue Targets and Achievements:**

#### **YEAR WISE TARGET OF REVENUE COLLECTION AND ACHIEVEMENT**

<b>Year</b>	<b>Estimated Collection</b>	<b>Revenue Collection actual</b>	<b>Growth rate (in %)</b>	<b>Achievement (in %)</b>
2003 – 2004	800	766.90	12.22	95.86
2004 – 2005	867	964.28	25.74	111.21
2005 – 2006	1055	1087.02	12.73	103.03
2006 – 2007	1405	1168.54	7.49	83.13
2007 – 2008	1500	1352.21	15.72	90.14
2008- 2009	1756	1501.31	11.03	85.50

DISTRICT WISE COLLECTION OF REVENUE FOR THE FINANCIAL YEAR 2008-09

NAME OF THE DISTRICT	2008-09		2007-08	
	No. of deeds	Total Revenue (Rs.)	No. of deeds	Total Revenue (Rs.)
1. Cooch-Behar	37656	11,34,00,444	36503	10,05,87,840
2. Jalpaiguri	24078	34,23,19,365	27292	24,53,69,858
3. Darjeeling	8809	42,17,50,151	11046	31,16,89,650
4. Dinajpur(U)	35441	12,64,48,941	39205	11,38,09,912
5. Dinajpur(D)	28539	7,37,79,434	28151	6,72,41,965
6. Malda	69785	24,39,39,064	62401	21,30,83,686
7. Murshidabad	137041	38,60,16,049	129529	30,73,75,959
8. Nadia	88893	45,37,76,578	78562	33,73,14,545
9. North24Pgs.	125603	243,23,57,493	123798	219,39,11,729
10. South24Pgs.	132163	285,89,92,189	130883	229,78,95,810
11. Kolkata	32083	342,73,92,059	39842	374,17,47,461
12. Howrah	52737	101,19,53,864	50974	87,65,36,885
13. Hooghly	70640	80,94,48,874	68690	67,83,99,356
14. Midnapore(W)	70899	48,71,96,412	77777	42,17,63,746
15. Bankura	24543	18,18,27,942	25562	16,15,41,212
16. Purulia	23353	9,09,70,358	25312	8,38,41,219
17. Burdwan	82324	82,28,22,768	83047	73,74,70,977
18. Birbhum	53470	18,82,28,428	55443	18,55,88,593
19. Purba Medinipore	91148	54,04,83,046	88075	44,69,78,576
<b>State Total</b>	<b>1189205</b>	<b>1501,31,03,459</b>	<b>1182182</b>	<b>1352,21,48,978</b>

**Maintenance of Accounts and Audits:**

The Directorate maintains its own accounts and it is audited by Accountant General of West Bengal in each year. The Directorate has also a system of internal audit by an officer of this Directorate, namely the Jt. Commissioner of Stamp Revenue(Audit). Personal Assistant to Inspector General of Registration acts as the Drawing and Disbursing Officer of the Directorate.

In the district headquarter District Sub-Registrars are the Drawing and Disbursing Officers for the establishment of District Registrar. All Additional District Sub-Registrars and Sub-Registrars are the drawing and disbursing officers for their own establishment. They perform all duties and enjoy all financial powers as heads of offices. The accounts of the District Registrars, Addl. Dist. Sub Registrars and Sub-Registrars are audited by Accountant General of West Bengal.

Head of Account of the Directorate Establishment :

Major Head  
 Receipt            0030-Stamp & Registration  
 Expenditure      2030-Stamp & Registration



**Statement of Expenditure vis-a-vis Collection:**

Year	Collection (Rs. in Crore)	Expenditure (Rs. in Crore)	Expenditure as a percentage of collection
2002-03	683.38	32.99	4.83
2003-04	766.90	32.82	4.28
2004-05	964.28	34.97	3.63
2005-06	1087.02	48.38	4.45
2006-07	1168.54	32.65	2.79
2007-08	1352.00	38.51	2.84
2008-09	1501.31	37.88	2.52

**Number of files/cases received, pending and disposed of :**

Position of registration vis-à-vis completion of documents during the last five financial years is given below :

Year	Deeds Registered	Documents Completed	Arrear (if any)
2002 - 2003	11,25,882	10,06,963	12,14,640
2003 - 2004	10,48,564	10,58,271	12,04,933
2004 - 2005	11,08,912	12,02,909	11,10,936
2005 - 2006	11,33,581	11,43,211	11,01,306
2006 - 2007	11,50,775	10,24,666	12,27,415
2007 - 2008	11,97,072	12,11,350	12,13,137
2008 - 2009	11,89,205	14,80,360	9,21,982

## DIRECTORATE OF STATE LOTTERIES

The Directorate of State Lotteries was established in the year 1968 with the objective of conducting lottery draws for earning revenue for the government exchequer. The Directorate functions under Finance (Revenue) Department.

During the last three years the following draws were held by the Directorate of State Lotteries.

Name of Draw	No. of draws during the year		
	2006-07	2007-08	2008-09
Bangabhumi Super	12	12	12
Bangalakshmi	24	24	24
Bangasree Super	12	12	12
Bumper	06	06	06

The Directorate of State Lotteries extends its lottery expertise to conduct lottery draws for distribution of plots of land, shops of Corporations, Undertakings and other Govt. wings, admission to Class I in Government /Government aided primary schools and the like.

### Staffing pattern and present staff strength:

The Directorate of State Lotteries is headed by the Director, who is assisted by three Joint Directors- Joint Director(State Lotteries), Joint Director (Audit & Accounts), Joint Director (Accounts) and one Deputy Director. Apart from Officers, there are 81(eighty one) sanctioned posts covering all categories of staff. A brief description of the staff pattern is as follows:

Name of the post	Sanctioned Strength	Existing Strength	Vacant Post(s)
P.A. to Director	1	1	-
Head Clerk	4	4	-
Senior Accountant	1	1	-
Upper Division Clerk	24	24	-
Accountant	1	1	-
Store Keeper	1	1	-
Cashier	1	1	-
Bengali Translator	1	1	-
L.D.Clerk	27	13	14
Telephone Operator	1	1	-
Typist	2	2	-
Driver	2	1	1
Cash Collecting Sarkar	3	2	1
Record Supplier	1	1	-
Group 'D'	11	8	3
Total	81	62	19

### Act administered by the Directorate:

The West Bengal State Lottery is organized, conducted and promoted in terms of the provisions of the Lottery (Regulations) Act, 1998 and the West Bengal State Lottery Rules, 1968.

### Current policy / Circular:

Current policy of the Government is to organize, conduct and promote State Lotteries fulfilling the provisions of the Lottery (Regulations) Act, 1998 and the West Bengal State Lottery Rules, 1968. At present four Draws viz. Bangabhumi Super Draw (once in a month), Bangashree Super Draw (once in a month) and Bangalakshmi Draw (twice a month) are organized in a month. Apart from these draws six bumper draws in festivals viz. New Year Bumper, Nababarsha Bumper, Holi Bumper, Rathajatra Bumper, Puja Bumper, and Diwali Bumper are conducted. The Price (MRP) is Rs.2/- for Bangalakshmi Draw and Rs.5/- for Bangabhumi Super Draw and Rs.10/- for Bangasree Super Draw. The price of tickets of bumper draw is usually Rs. 20/-. All draws are conducted on the basis of sold tickets only which is a unique feature of West Bengal State Lotteries and it has made West Bengal State Lottery more transparent, credible and distinct over other lotteries.

### Status of computerization:

The operational work of this Directorate was proposed to be computerized in two phases during the financial year 2000-01. Cost of operational work of this Directorate covering two phases was estimated to the tune of Rs.21.89 lakh during the financial year 2000-01, (i.e. estimated cost of 1<sup>st</sup> phase was Rs.16.25 lakhs and for 2<sup>nd</sup> phase was estimated to the tune of Rs. 5.64 lakhs respectively during the financial year 2000-01). This is to mention here that, out of the estimated cost of Rs. 16.25 lakh an amount of Rs. 11.60 lakh was incurred during the Financial year 2000-01 as 1<sup>st</sup> phase work of computerization in this Directorate from the head of A/C "2070-00-800-S P-008-V -77".

Presently we are running COSA Package for preparation of salary bills of the Establishment of this Directorate with the help of N.I.C.

During the Financial Year 2008-09, this Directorate has taken initiative to computerize the entire Lottery Accounting System for speed settlement of claims of huge number of prize winning tickets of 54 yearly lottery draws of this Directorate (for Fixed prize Winners as well as variable prize Winners), as well as generation of various reports and returns, such as, Statement of yearly net earnings, status of various prize payment to the various prize winners of all the 54 yearly lottery draws of this Directorate etc. This may help to stretch the lottery market of this Directorate within the State and in the States where Lottery is permissible.

In this regard, a proposal for computerization of entire work of this Directorate has been sent to the Finance Department, West Bengal for development of a customized software for processing of huge numbers of Prize Winning Tickets of all the 54 yearly lottery draws of this Directorate with detailed accounting system of the same along with a proposal for procurement of Hardware and extension of Hardware work also.

### Achievements:

(in Rupees)

Year	Collection	Total Expenditure	Net Earnings	Expenditure as a % of collection
1	2	3	4=(2-3)	5
2004 - 2005	23,69,83,157	24,01,43,842	(-) 31,60,685	101.3
2005-2006	82,10,98,091	78,00,60,754	4,10,37,337	95
2006-2007	31,29,65,902	24,82,04,242	6,47,61,660	79.3
2007-2008	33,48,11,787	25,80,75,033	7,67,36,754	77.08
2008-2009	30,84,80,442	22,96,91,380	7,87,89,062	74.46

**Maintenance of accounts and audit:**

Books of Accounts are maintained properly. Salary accounts of this Directorate are computerized by the Software developed by NIC. All reports and returns for Income Tax as well as Sales Tax are submitted regularly within stipulated time. The Directorate deducted Income Tax to the tune of Rs.2.99 Crore during 2007-08 and Rs. 2.41 Crores in 2008-09 and remitted the same to the Income Tax Authorities.

The Audit was performed by A.G.W.B. up to 10.12.04 in respect of this Directorate. The reply to the last inspection report has also been forwarded to A.G.W.B.

**Number of files / cases received, disposed of and pending :**

Financial Year	Total no. of files, letters etc. received	Total no. of files, letters etc. disposed of	Remarks
2004-2005	106	1192	The nature of work of this Directorate requires regular contact through correspondences etc. with the client and different Agencies. As such, in some of the years, number of outgoing files, letters etc. surpass inward ones. This is a continuous process.
2005-2006	196	540	
2006-2007	222	650	
2007-2008	968	607	
2008-2009	884	787	

**Publications:**

Publication of Results of all the draws conducted by the Directorate of State Lotteries as well as advertisement of different draws of this Directorate are being made by Directorate of State Lotteries.

## DIRECTORATE OF ENTRY TAX / REVENUE INTELLIGENCE

West Bengal Revenue Intelligence (Collection and Monitoring of Information) Act, 1996 was passed in the West Bengal Legislature with a view to providing for the collection, compilation, analysis, preservation and monitoring of information and statistics with respect to Commercial activities of trade, industry and agriculture in West Bengal and for the use of such information and statistics in framing or implementing the fiscal policy of the State of West Bengal

Due to administrative reasons, the Act could not practically be implemented. All Officers and Staff who were appointed in the Directorate of Revenue Intelligence in the year 1998 were subsequently absorbed in the newly formed Directorate of Consumer Affairs and Fair Business Practices.

Entry Tax was abolished with effect from 1<sup>st</sup> April, 1995. But a skeleton establishment has been retained to complete residual works of Entry Taxes.

### Staffing pattern and present staff strength of the Directorate of Entry Tax:

Sl.No	Name of the Post	anctioned Strength	Present Strength	Vacant
1.	Director	1	1	-
2.	Joint Director (Audit & A/cs.)	2	2	-
3.	Dy. Director	1	1	-
4.	Asstt. Director	3	1	2
5.	Superintendent(C&R)	1	-	1
6.	Special Officer (Law)	1	-	1
7.	Entry Tax Officer	10	1	9
8.	Confidential Asstt.	1	1	-
9.	Inspector / C.W.O.	14	10	4
10.	Typist/T.supervisor/T.Gr.I	3	2	1
11.	Telephone Operator Gr.I	2	-	2
12.	Bengali Translator	1	-	1
13.	U.D.C..	13	2	11
14.	L.D.C.	1	-	1
15.	Cash Sarkar	1	1	-
16.	Peon / Orderly	4	1	3
17.	S.I./C.C.C	4	2	1 C.C.C. is under suspension, 1 post vacant.
	<b>Total</b>	63	25	

**Objectives /nature of works/responsibility:**

The residual work of the Directorate of Entry Tax comprises

- 1) Disposal of refund cases under section 19(1), 19(3), 20 and court cases
- 2) Disposal of Appeal cases
- 3) Disposal of revision cases
- 4) Disposal of Court cases

In terms of the provisions of the following Acts namely,

- West Bengal Taxes on Entry of Goods in Local Areas Act,1972.
- The taxes on Entry of Goods into Calcutta Metropolitan Area Act,1972.

**Disposal of various categories of cases during the financial years :**

	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
1) Disposal of appeal Cases	205	164	Nil
2) Disposal of Revision Cases	100	75	151
3) Disposal of Refund Cases	429	195	305
4) Disposal of Court Cases	6	8	34

**Number of files/cases received and disposed of during the financial years :**

	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
1. Received	2129	1598	1719
2. Pending from last year	200	50	375
3. Total (1+2)	2329	1648	2094
4. Disposed of	2279	1273	1730
5. % of Disposal	98%	77%	83%
6. Pending at the end of the year (3-4)	50	375	364

## POLICY PLANNING UNIT

The Policy Planning Unit in the Revenue Branch of the Finance Department came into existence under the Government Resolution No. 2825-F.T. dated 4<sup>th</sup> July, 1980. It was proposed in the said resolution that this unit would consist of two wings, namely (a) a Data Wing dealing with documentation, statistical analysis and maintenance of library and (b) a Legislative-cum-Policy Wing dealing with fiscal research, legal aspects and drafting of legislative proposals.

### **Staffing pattern and present staff strength :**

The said resolution stated that each of its wings would be headed by one Deputy Director and there would be one Assistant Director, three Research Officers, one Manual Officer and one Librarian. It was further stated that this Unit would have such number of other staff of Group C and Group D categories as would be considered necessary and sanctioned by the State Government from time to time. In continuation of the said resolution a notification No. 6048-F.T. dated 25<sup>th</sup> November, 1980 was issued whereby the following posts of Group C and Group D were sanctioned for this Unit.

<b>Sl. No.</b>	<b>Name of the Post</b>	<b>Sanctioned strength</b>
1.	Stenographers	8
2.	U.D. Assistant	2
3.	L.D. Assistant	1
4.	Typist	3
5.	Muharrir Grade II	1
6.	Record Supplier	1
7.	Peons	14

It was also stated that this Unit would be placed under the charge of a Joint Secretary, Finance Department, who would be designated as Director of the Unit. Subsequently, the unit was entrusted with implementation of "Industrial Promotion Assistance Scheme" introduced by a Resolution no1460-F.T. dated 27.5.94, for providing financial assistance to the certain Industrial Units for their improvement and modernisation.

There have been some changes in the designation of the personnel attached to the unit with effect from 29<sup>th</sup> June, 2000 following notification No. 1716-F.T. According to the said Notification, an officer not below the rank of the Special Secretary, Finance Department would be the Director of this Unit. The post of Deputy Director has been upgraded to the post of Joint Director and ex officio Joint Secretary and that of the Assistant Director to the post of Deputy Director and ex officio Deputy Secretary. The Manual Officer and the Research Officers enjoying the pay scale No. 18 are also designated as ex officio Deputy Secretary. At present, this Unit has the following officials:-

<b>Name of the post</b>	<b>Sanctioned strength</b>	<b>Present strength</b>
Joint Director	2	2
Deputy Director	2	2
Research Officer	3	-
Manual Officer	1	1
Librarian	1	1
Statistician	2	-
Section Officer-cum-Accountant	1	-
U.D.A.	5	5
L.D.A.	4	1
Typist	2	2
Record Supplier	1	-
Group D	3	3

#### **Acts administered :**

This unit does not administer any Act or rules, resolutions, orders, made under any Act barring partial overseeing of the scheme introduced by Resolution No 1460 F.T. It is mainly involved in drafting laws including resolutions, circulars, orders under different State Acts administered by the different branches of the State Government especially by Tax Directorates under the Finance Department.

#### **Number of files/cases received, pending and disposed of :**

##### **A. Other than IPA Scheme**

Year	No. of Files, Written Instructions Received	Disposed of	No. of Pending Cases
2005-06	211	196	15
2006-07	74	70	4
2007-08	33	30	3
2008-09	24	22	2

However, this number does not include amendment cases disposed of by this Unit arising out of discussion and verbal instruction.

##### **B. Under the IPA Scheme**

Financial Year	No. of cases received	Pending cases	Total	Disposed of during the year	Pending cases at the end of the year
2005-06	1919	1297	3216	2068	1148
2006-07	1641	1148	2789	2417	372
2007-08	1676	372	2048	1760	288
2008-09	2217	288	2505	1804	701

In this connection this may be noted that cases pending in respect of I.P.A. Scheme are the result of non-availability of fund against the scheme during the material time of the relevant period.



## WEST BENGAL COMMERCIAL TAXES APPELLATE AND REVISIONAL BOARD

West Bengal Commercial Taxes Tribunal, presently renamed as West Bengal Commercial Taxes Appellate and Revisional Board was inaugurated on 27-4-1974 and it obtained the status of a Directorate under the control of Finance (Taxn.) Department, W.B. on 22-4-1975. This Board presently consists of 7 members namely.

- (a) 3 (three) Judicial Members and the senior-most Judicial Member is functioning as President of this Board within the meaning of Head of the Deptt. u/s 5(16) of the W.B.S.R. Part-I.
- (b) 3 (three) Administrative members not below the rank of Addl. Commissioner, Commercial Taxes, West Bengal.
- (c) 1 (one) Accounts Member, in the Cadre of W.B. Audit and Accounts Service.

The Board is assisted by: -

- 1 Registrar not below the rank of Deputy Commissioner, Commercial Taxes, W.B. who functions as the D.D.O. and also supervises the Staff of this Board.
- 1 Deputy Registrar not below the rank of Asstt. Commissioner, Commercial Taxes, W. B.

### **Acts Administered:**

The West Bengal Commercial Taxes Appellate and Revisional Board is disposing of the revisional applications filed in respect of W.B.S.T. Act,1994, West Bengal Electricity Duty Act,1935 , West Bengal Agricultural Income Tax Act,1944, West Bengal Luxury Tax Act, 1994 and West Bengal VAT Act, 2003.

### **Staffing Pattern and present staff strength:**

Sl. No	Name of the post	Sanctioned strength	Present strength
1.	H.C.	1	1
2.	U.D.C.	8	7
3.	Stenographer	6	6
4.	L.D.C.	8	6
5.	Cashier-cum-Clerk	1	1
6.	Typist (Grade -I)	1	1
7.	Typist (Basic Grade)	1	1
8.	Typist- Copyist (Grade -I)	1	1
9.	Typist- Copyist (Basic Grade)	1	1
10.	Record-Supplier (Grade -I)	1	1
11.	Record-Supplier (Basic Grade)	1	-
12.	Process-Server	1	1
13.	Driver	1	-
14.	Peon	10	6
15.	Darwan	1	1
16.	Night-guard	1	-
17.	Farash	1	1
18.	Sweeper	1	1
	Total	46	36

**Number of files/cases received, pending and disposed of:**

Statement of disposal of cases and number of pending cases before the Board

<b>Sl.No</b>	<b>Financial Year</b>	<b>No of Cases filed</b>	<b>No. of Cases disposed of</b>
1.	1994-1995	2102	759
2.	1995-1996	2200	1176
3.	1996-1997	2283	1337
4.	1997-1998	1467	1612
5.	1998-1999	1825	1872
6.	1999-2000	2130	1671
7.	2000-2001	3185	1565
8.	2001-2002	3296	1019
9.	2002-2003	1974	1576
10.	2003-2004	2134	1755
11.	2004-2005	2293	2310
12.	2005-2006	1920	1501
13.	2006-2007	1086	1490
14.	2007-2008	80	1819
15.	2008-2009	1796	4075

N.B.-No. of cases pending at the end of 2007-08 was 11164 and no. of new cases added in 2008-09 was 1796. No.of cases disposed in 2008-09 was 4075 and pending at the end of 2008-09 is 8885.

## BUREAU OF INVESTIGATION

Bureau of Investigation is a wing of Commercial Taxes Directorate and is the premier Agency for investigating Sales Tax evasion. Originally set up on 03-02-1970 by an executive resolution of the State Government, the Bureau was given a statutory authority on 23-03-1974. The constitution, power and jurisdiction of the Bureau are governed by Sec-7 of the West Bengal Sales Tax Act, 1994 and Sec-8 of West Bengal Value Added Tax Act 2003.

### Staffing Pattern and present staff strength:

#### CIVIL WING

Name of the Post	Sanctioned Strength	Present Strength
Addl. Commissioner, Commercial Taxes & Special Officer	01	01
Senior Joint Commissioner, Commercial Taxes	13	02
Joint Commissioner, Commercial Taxes		01
Deputy Commissioner, Commercial Taxes		05
Commercial Tax Officer		02
P.A. to Addl. C.C.T & Special Officer	01	01
Assistant Commercial Tax Officer	26	19
P.A. (Gr. II)	02	02
Head Clerk	01	02
Upper Division Clerk	08	07
Lower Division Clerk	05	03
Typist (Gr-I)	02	01
Typist (Basic Grade)	02	-
Telephone Operator	01	01
Telephone Operator (Basic Grade)	01	-
Driver (Grade-I)	02	01
Driver (Basic Grade)	01	01
Steno-Typist-Clerk	01	01
Assistant Caretaker	01	01
Record Supplier	01	01
Peon	20	10
Farash	01	01
Night Guard	01	-
Darwan	01	01
Sweeper	01	-
<b>TOTAL</b>	<b>93</b>	<b>64</b>

#### POLICE WING

Name of the Post	Sanctioned Strength	Present Strength
Deputy Inspector General of Police	01	01
Superintendent of Police	01	01
Deputy Superintendent of Police	01	-
Inspector of Police	08	05
Sub- Inspector of Police	12	-
Assistant Sub- Inspector of Police	04	01
Head Constable	01	-
Constable	22	22
Police Driver	02	-
<b>TOTAL</b>	<b>52</b>	<b>30</b>

### **Objective/Nature of Works/Responsibility:**

Bureau of Investigation on information or of its own motion or when the State Government or the Commissioner, Commercial Taxes so directs carries out investigations into any case of alleged or suspected evasion of tax and malpractices connected therewith. It investigates evasion of tax payable under the West Bengal Sales Tax Act 1994, Central Sales Tax Act 1956 and West Bengal Value Added Tax Act 2003. It has jurisdiction over the whole of West Bengal. Evasion of tax usually takes place in the following ways: -

- 1) Concealment of taxable sales or purchases.
- 2) Making false claims of tax exemption or concessional rates of tax.
- 3) False claim of Input Tax Credit (ITC).

For the purpose of investigation the Commercial Tax Authorities of Bureau are authorized to search a dealer's place of business and service records and documents as well as goods imported into West Bengal in violation of the statutory restrictions. They can also require any dealers or persons including Bank, Railway or Clearing Agents to produce and explain records and documents and furnish information necessary for investigation. If the transactions have interstate ramifications, the authorities visit other States for verifications. If examination of various records and documents including seized documents and investigation carried out by Commercial Tax authorities reveal tax evasion, the evaded tax is quantified and a report giving details of the investigation is sent to the Commissioner of Commercial Taxes. In appropriate cases where investigation establishes large-scale evasion with criminal implications, complaints containing details of such investigations are lodged with the police authorities. The Commercial Tax authority of Bureau and other members of the Regional Economic Intelligence Committee namely, the Income Tax, Customs and Central Excise Departments regularly share information of tax evasion.

### **Status of Computerization:**

Currently the Bureau has six PCs out of which one PC is connected to the Central Computer System at the Commercial Taxes Head Quarters at Beliaghata. The WAN connection is maintained through 64KBPS leased data circuit of BSNL and is connected to the WBSWAN. A Local Area Network (LAN) is being installed in the Bureau to install and connect the remaining PCs as well as some more PCs. The LAN in the Bureau will be connected to the Commercial Taxes Head Quarters through the same WBSWAN. The Bureau has one Dot Matrix Printer (DMP) and Laser Printer.

### **Targets & Achievements:**

(Rs. in lakh)

Year	Amount detected in terms of		Tax evasion on	
	Concealment of sales/ purchases	False claim of tax exemption	Concealment of sales/ purchases	False claim of tax exemption
2004-2005	4986	5086	-	-
2005-2006	9948	14579	490	808
2006-2007	20967	9084	1081	419
2007-2008	31046	3320	1259	222
2008-2009	6277	28284	734	1123

Note: Significant increase in false claim of exemption / ITC detected in 2008-09 is due to inspection/enquiries conducted for Input Tax Credit Verification, no of which has increased from 89 in 2007-08 to 183 in 2008-09.

Year	No. of Police Cases		Amount (Rs. in lakh)	
	Registered	Disposed of	Assessed	Recovered
2004-2005	84	37	842.36	304.62
2005-2006	33	10	1524.57	481.6
2006-2007	10	Nil	568.23	161.48
2007-2008	Nil	Nil	Nil	Nil
2008-2009	01	Nil	173.00	Nil

Note : Over the years the Bureau has been able to put a curb on tax evasion in various trades and industries, e.g. Iron & Steel, Edible Oil, Timber, Foreign Liquor, Kerosene Oil, Imported Silk Fabrics, Cellular Phones etc.

**Number of files/cases received, disposed of and pending:**

Financial Year	Opening Balance	New Cases Added	Total Cases	No. of Cases Disposed of	% of Cases Disposed of	No. of Cases Pending at the end of the year
2004-2005	170	74	244	83	34	161
2005-2006	161	43	204	52	25	152
2006-2007	152	42	194	41	21	153
2007-2008	153	82	235	37	16	198
2008-2009	198	41	239	33	14	206

Note: During 2008-09, there was an emphasis on inspection / enquiries for verification of Input Tax Credit.

## THE WEST BENGAL TAXATION TRIBUNAL

The West Bengal Taxation Tribunal Act, 1987 was enacted from 8<sup>th</sup> July, 1987 for adjudication or trial of any dispute, complaint or offence with respect to the matters relating to levy, assessment, collection and enforcement of any tax under any specified State Act in pursuance of Article 323B of the Constitution of India and for matters connected therewith or incidental thereto. The rules and regulations came into force on the 16th day of January 1989.

The head of the Tribunal is the Chairman. The Chairman and the Judicial Members are appointed by the Governor in consultation with the Chief Justice of Calcutta High Court. The Technical Member is appointed by the Governor on the recommendation of the Selection Committee of three members constituted by the Governor of which Chairman will be a sitting Judge of the High Court nominated by the Chief Justice and two other members nominated by the State Government. Apart from Chairman and other Members, there is a Registrar who is the Principal Officer of the Tribunal, by whatever name designated, and it includes the Additional Registrar and such other persons who may be discharging the duties of the Registrar.

### Staffing Pattern & Present Staff Strength:

Sl.No.	Name of Post	Sanctioned Strength	Present Strength
1.	Chairman	1	1
2.	Judicial Member	2	2
3.	Technical Member	3	2
4.	Registrar appointed from W.B.H.J.S. and Sales Tax	1	1
5.	Dy. Registrar (Administration) appointed on deputation from Commercial Tax Directorate	1	1
6.	Dy. Registrar (Judicial) from Judicial Department	1	1
7.	Librarian –Ex Cadre	1	1
8.	Section Officer	1	1
9.	Accountant (in the rank of S.O.)	1	1
10.	Head Assistant	1	1
11.	Superintendent (in the rank of H.A.)	1	1
12.	Record Keeper (equivalent to U.D.A.)	1	1
13.	U.D.Assistant	4	4
14.	L.D.Assistant	4	4
15.	Cashier (Ex-Cadre /equivalent to L.D.A.)	1	1
16.	Library Assistant	1	0
17.	Typist (Grade- I)	1	1
18.	Typist (Basic Grade)	1	0
19.	Muharrir (Gr. II)	1	1
20.	Record Supplier	3	3
21.	Cash Sarkar	1	1
22.	Peon(Gr. I)	2	2
23.	Orderly Peon Gr.I	4	4
24.	Duftry	1	0
25.	Peon (Basic Grade)	4	3
26.	Orderly Peon (Basic Grade)	7	4
27.	Darwan	1	0
28.	Night Guard	1	1
29.	Sweeper	1	0

**Objects/Nature of work/ Responsibility:**

It has been set up under the W.B. Taxation Tribunal Act, 1987 (w.e.f. 27.02.1989) in pursuance of Art. 323B of the Constitution for adjudication of any disputes relating to levy, assessment, collection & enforcement of any Tax under any specified State Act as mentioned in the Schedule of the Act.

**Acts administered :**

The Tribunal has jurisdiction over the following Acts:

- (1) The Bengal Finance (Sales tax) Act, 1941,
- (2) The Bengal Raw Jute Taxation Act, 1941,
- (3) The West Bengal Sales Tax Act, 1954,
- (4) The West Bengal Motor Spirit Sales Tax Act, 1974,
- (5) The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1974,
- (6) The West Bengal Primary Education Act, 1973,
- (7) The West Bengal Rural Employment and production Act, 1976,
- (8) The West Bengal Entertainments-cum-Amusement Tax Act, 1982,
- (9) The Cess Act, 1880
- (10) The Bengal Amusement Tax Act, 1922,
- (11) The Bengal Agricultural Income Tax Act, 1944,
- (12) The West Bengal Taxes on Entry of Goods in Local Areas Act, 1962,
- (13) The Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972,
- (14) The West Bengal Entertainments and Luxuries (Hotels and restaurants) Tax Act, 1972,
- (15) The West Bengal Urban land Taxation Act, 1976,
- (16) The West Bengal Multi-Storeyed Building Tax Act, 1979
- (17) The West Bengal Sales Tax Act, 1994,

**Number of Files/Cases received, pending and disposed of :**

Financial Year	Opening balance	New cases registered	Total cases registered	No. of cases disposed of	% of cases disposed of	No. of cases pending
2003-04	474	635	1109	475	43	634
2004-05	634	529	1163	554	48	609
2005-06	609	436	1045	461	44	584
2006-07	584	410	994	739	74	255
2007-08	255	602	857	606	71	251
2008-09	251	796	1047	701	67	346

**Publications:**

The Tribunal is contemplating publication of administrative report and notes on judgments, if possible.

## WEST BENGAL SETTLEMENT COMMISSION

The W.B. Finance Act 2006 made provisions for setting up of a Settlement Commission under the W.B. Sales Tax Act, 94 and also the WB VAT Act, 2003.

The Commission consists of not less than 3 (three) members and the eligibility criteria of such members has been laid down in the Act.

Several cases can be settled subject to an application being filed for such settlement within a statutory time frame. The cases which can be settled arise when an appeal or revision under the repealed Act or under the 1994 Act is pending against an assessment which was passed on or before 30.06.2000. Again any proceedings arising out of an offence alleged to have been committed u/s 88 of the WBST Act '94 or Section 93 of the WB VAT Act 2003 are capable of being settled. Some other types of cases as enumerated in the explanation to Section 8B(2) under the aforesaid two Acts can also be settled.

### **Number of files / cases received, disposed of and pending:**

Financial Year	No. of cases filed	No. of cases disposed of	No. of cases rejected	Total collection during the period (Rs. In Crore)	No. of cases pending
2007-2008	78	59	10	20.91	9
2008-2009	71	30	7	0.10	43



## OFFICE OF THE COLLECTORATE OF STAMPS REVENUE, KOLKATA

The Collector of Stamp Revenue, Kolkata is empowered to function as Collector of Kolkata within the limit of town of Kolkata as per sub-section (9) of section 2 of Indian Stamp Act,1899 like adjudication of proper stamp duty under section 31 of the said Act. When any instrument is brought to him for his opinion as to the duty with which the said instrument is chargeable, the Collector shall determine the duty with which in his judgement, the instrument is chargeable. Collector of Kolkata is also empowered to stamp the instruments impounded and forwarded to him. Apart from the functions stated the Collector of Kolkata is empowered to affix, impress or perforate labels or frank by way of Franking machines preferred by Public Institutions etc and he is deemed to be Authorised Officer (Authorised Officer means Treasury Officer and Addl. Treasury Officer) for the purpose of this Act. He also makes allowances for the spoiled and misused stamps within the limits of the town of Kolkata.

### Staffing pattern and present staff strength:

Name of the post	Sanctioned Strength	Present Strength
Collector		
Addl. Collector	1	-
Probate Dy. Collector	1	1
Addl. Treasury Officer	1	1
Store Keeper	1	1
Addl. Store Keeper	2	2
Stamp Supdt.	1	1
H.C.Stamp	1	1
S.S.Vendor	3	3
H.C.A.Tax	1	1
Upper Division Clerk	12	12
Lower Division Clerk	22	8
Counter Grade-I	2	2
Counter Clerk	3	2
Packer Grade-I	1	1
Packer	1	1
Cheque Writer	1	1
Pin Point Typist	1	-
Peon Grade-I	1	1
Peon	15	5
Mazdoor	4	3

### Functions during the financial year 2008-09

#### STAMP DEPARTMENT

- 1)The policies are governed by Indian Stamps Act,1899.
- 2)The department has not yet been computerised.
- 3)This section cannot make any advance target because its function largely depends on demands.
- 4)Internal accounts of the sold stamps are maintained in the office and audited by the A.G.W.B.
- 5)In the year 2008-09 altogether 502 adjudication cases were received,out of which 14 cases remained pending.

### RESERVE STATE STAMP STORE

The Collector of Kolkata is the custodian of all kinds of non-postal stamps and submits indents of such stamps to the India Security Press, Nasik, Maharashtra and Security Printing Press, Hyderabad, Andhra Pradesh for printing of stamps, brings such stamps from these two presses and issues stamps to the Kolkata Treasury situated in this office as well as to the Treasuries located in different districts of West Bengal as per their indents. Full-fledged Reserve State Stamp Store godown is situated in this office and C.I.T. Annexe Building, India Exchange Place and due to scarcity of space stamps are also stored in the godown in the office of District Magistrate, South 24-Parganas.

- 1) Nature of work according to Govt. order no. 1250-F.T.Dt.23.04.1992 & 1251 F.T.Dt. 23.01.1992.
- 2) The department has not yet been computerised.
- 3) This department cannot make any advance target.
- 4) This section maintains the monthly statement of receipt and distribution of Non-postal stamps and the same are sent to A.G.W.B. every month and it is being audited by the A.G.W.B. & Finance (Revenue) Department.
- 5) Details of distribution programme during the financial year 2008-09 of Reserve State Stamp Store are as follows:-

- Balance in hand of non-postal stamps as on 1<sup>st</sup> April, 2008 at Reserve State Stamp Store was Rs. 921,73,95,255/- (Rupees Nine hundred twenty one crore, seventy three lacs, ninety five thousand two hundred fifty five) only
- Received non-postal stamps from S.P.P. Hyderrabad, I.S.P., Nasik and M/s. Saraswati Press Limited amounting to Rs. 557,27,34,800/- (Rupees five hundred fifty seven crore, twenty seven lacs, thirty four thousand eight hundred) only
- Distributed non-postal stamps to different Treasuries of West Bengal amounting to Rs.558,42,43,000/- (Rs.five hundred fifty eight crore forty two lacs forty three thousand) only
- Balance as on 31<sup>st</sup> March, 2009 stood at Rs.920,58,87,055/- (Rupees nine hundred twenty crore, fifty eight lacs, eighty seven thousand fifty five) only

### ACCOUNTS DEPARTMENT

This department receives Bank scroll and challans from 22 Selected Branches of State Bank of India located in Kolkata regarding purchase of stamps like Non-judicial, Court Fee, Notary, Broker's Note, Share Transfer, Foreign Bill, Insurance, India Revenue, special Adhesive and Rent .

- 1) Monthly Cash Accounts and List of Payments with schedules and vouchers are sent to the Directorate of Treasuries and A.G.W.B.
- 2) The Department has been partially computerised.
- 3) Works in Accounts Deptt. are generally governed by W.B.F.Rules and Treasury Rules.
- 4) There is no fixed target as it depends on public demands.

### TREASURY DEPARTMENT

- 1) This department issues the aforesaid stamps to the public and vendors as per challans issued by the SBI.
- 2) This department is guided by W.B.T.R.
- 3) The department has not yet been computerised.
- 4) Target cannot be assessed because of variable indent of vendors and public.

### MONEY LENDING DEPARTMENT

The Collector of Kolkata is empowered to function as Registrar of Money Lenders within the jurisdiction of Kolkata.

- 1) This department has no scope for fixing any target. Probate Deputy Collector acts as Sub-Registrar of Money lenders. Issue of Money Lending licence and its renewal are the prime concern of this department and it has been done as per the public demands.
- 2) The department has not yet been computerised.
- 3) The department is being audited by the A.G.W.B.
- 4) The entire exercise is governed by W.B.Money Lending Act, 1940.
- 5) In the year 2008-09 altogether 83 applications for grant of new licence were received and 72 new licences were issued whereas renewal of licences was done in respect of 43 cases.

## RIGHT TO INFORMATION CELL

The RTI Cell of Finance (Revenue) Department works for the entire Finance Department. Practically there is no such staff pattern in the Right To Information Cell of Finance Department as because the Right To Information Act, 2005 has recently come into force. In our State the Act came into force from March, 2006. At present this Act is becoming familiar rapidly day by day and the number of applications under RTI Act, 2005 is increasing by leaps and bounds. Hence, staff strength needs to be increased immediately to cope with the public interest.

### **Staff pattern and present staff strength:**

Name of the Post	Present Strength
State Public information Officer	1
State Assistant Public Information Officer	2
Dealing Assistant	2
Reference Assistant	1

### **Objective/Nature of Wroks/Responsibility:**

RTI stands for Right To Information. Right to Information is a fundamental right under Article 19(1) of the Constitution of India which says that every citizen has freedom of speech and expression. People cannot speak or express themselves unless they know. Therefore, right to information is embedded in Article 19 and is a fundamental right. People have a right to know how the government, meant to serve them, are functioning. Further, every citizen pays taxes. The citizens therefore, have a right to know how their money is being spent. These three principals were laid down by the Supreme Court while saying that RTI is a fundamental right of the people of India.

Our object is to ensure smoother and greater access to information and provide information to the citizens of India who need it as per RTI Act, 2005.

### **Nature of Works/Responsibility:**

Subject to the provisions of this Act, all citizens shall have the Right to information. A person who desires to obtain any information under this Act shall make a request in writing or through electronic means in English or Hindi or in the Official language of the area in which the application is being made accompanying requisite application fees as prescribed.

On receipt of the request (i.e. application), the SPIO or SAPIO as the case may be shall dispose of the case within time period of thirty days, as expeditiously as possible, provided where the information sought for concerns the life or liberty of a person, the same shall be provided within forty-eight hours of the receipt of the request.

If West Bengal Information Commission, at the time of deciding any complaint or appeal is of the opinion that the SPIO, has, without any reasonable cause, refused to receive an application for information or has not furnished information within the time specified under the RTI Act or malafiedly denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of request or obstructed in any manner in furnishing the information, it shall impose a penalty of Rupees two hundred and fifty for each day till application is received or information is furnished. This penalty may be imposed up to twenty five thousand rupees by the Commission.

**Acts Administrated:**

Right to Information Act, 2005 along with the West Bengal Right to Information Rules, 2006.

**Current policy/Circular:**

Memo No: 160-FT (RTI), dated : 09-07-2009.

**Status of Computerization:**

Two computers have been installed, one at the RTI Cell and the other in the office chamber of the SPIO of Finance Department. The later one has the internet connection having the Email ID: jsspio\_wbzd@dataone.in.

**Targets and Achievements:**

No specific target is set for the RTI Cell to dispose of the RTI Cases except timely disposal of the received cases. But our target is to ensure maximum disclosure of information as per provision of the Act.

**Number of petitions filed / cases received, disposed of and pending:**

1. **No. of the petitions filed during the year:** In the Calendar year 2006: 63  
From 01-01-2007 to 31-12-2007: 65  
From 01-01-2008 to 31-12-2008: 136
  
2. **No of petitions replied to and disposed of :** In the year 2006: 63  
From 01-01-2007 to 31-12-2007 : 65  
From 01-01-2008 to 31-12-2008 :136
  
3. **No of petitions for the period from 01-04-2008 to 31-03-2009:** 153
  - i) Transferred to other Public Authorities u/s 6(3) fo the RTI Act, 2005 : 60
  - ii) No. of petitions where assistance has been sought for u/s 5(4) of the Act : 93

## BUDGET BRANCH

The main task of the Branch is preparation of Budget (Annual Financial Statement) and estimates of resources for five-year plans and annual plans, and managing the ways and means position of the State. For smooth functioning of this Branch, a few Cells have been formed. These are: Development Cell, Loan Cell, Statistical Cell, RIDF (Rural Infrastructure Development Fund) Cell, PMU (Project Monitoring Unit), General Cell and Record Cell.

### Staffing pattern and present staff strength:

SI. No.	Name of the Post	Present Strength
1.	Special Secretary	1
2.	Joint Secretary	1
3.	OSD & E.O. Joint Secretary	1
4.	Deputy Secretary	2
5.	OSD & E.O. Deputy Secretary	1
6.	Pr. Accounts Officer (PMU)	1
7.	Assistant Secretary	2
8.	Section Officer	11
9.	Head Assistant	3
10.	Personal Assistant to SS	2
11.	Personal Assistant to OSD & E.O. Joint Secretary	1
12..	Personal Secretary to JS	1
13.	Upper Division Assistant	23
14.	Lower Division Assistant	7
15.	Sr. Sup.Gr. Typist	1
16.	Typist (Grade –I)	7
17.	Typist (Basic Grade)	3
18.	Grade II Muharrir	3
19.	Record Supplier	4
20.	Group ‘D’	8
21.	Computer Programmer	1
22.	Network Administrator	1

### Nature of Works:

#### Preparation of Annual Financial Statement and Budget Documents and presentation of the same to the Legislative Assembly

Under article 202 of the Constitution, a statement of estimated receipts and expenditure of the Government has to be laid before the Legislature of the State in respect of every financial year. This statement titled ‘Annual Financial Statement’ is the main document. The Annual Financial Statement shows the receipts and payments / disbursements of Government under the three parts in which Government accounts are kept: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account. Budget is prepared in accordance with the provisions under rules 326 to 389 of West Bengal Financial Rules (Volume-I).

All revenues received by Government, loans raised by it, loans and grants received from Government of India and also receipts from recoveries of loans granted by it form the *Consolidated Fund*. All expenditure of the Government is incurred from the Consolidated Fund and no amount can be withdrawn from that Fund without authorization from the Legislature.

Occasions may arise when Government may have to meet urgent unforeseen expenditure pending authorization from the Legislature. The Contingency Fund is an imprest placed at the disposal of the Governor to incur such expenditure. The approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained and the amount spent from *Contingency Fund* is recouped to the Fund. The corpus of the Fund authorized by the Legislature, at present, is Rs. 20 crores. This Fund is also used to meet unforeseen emergent expenditure like decretal dues etc.

Besides the normal receipts and expenditure of Government which relate to the Consolidated Fund, certain other transactions enter Government accounts, in respect of which Government acts more as a banker, for example, transactions relating to provident funds, deposits and advances, etc. The moneys thus received are kept in the *Public Account* and the connected disbursements are also made therefrom.

Under the Constitution, certain items of expenditure like emoluments of the Governor, salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly, salaries and allowances of the Judges of the High Court, interest on and repayment of loans raised by Government and payments made to satisfy decrees of Courts, etc., are **charged** on the Consolidated Fund. The Budget Statement shows the expenditure **charged** on the Consolidated Fund separately.

Under the Constitution, Budget has to distinguish expenditure on revenue account from other expenditure. Government Budget, therefore, comprises (i) Revenue Budget and (ii) Capital Budget.

The estimates of expenditure from the Consolidated Fund included in the Budget Statement are required to be voted by the Legislative Assembly and submitted in the form of Demands for Grants in pursuance of article 203 of the Constitution. The Demands for Grants are presented to the Legislative Assembly along with the Budget Statement. Each Demand gives the totals of “voted” and “charged” expenditure, “revenue” and “capital” expenditure including loans and advances separately and also the grand total of the amount of expenditure for which the Demand is presented. This is followed by the estimates of expenditure under different major heads of expenditure. The break-up of the expenditure on each programme /organization between “Plan” and “Non-Plan” is also given.

#### PREPARATION OF FINANCIAL RESOURCE ESTIMATES FOR THE ANNUAL PLAN

On the basis of the guidelines issued by the Planning Commission of India, financial resource estimates for the Annual Plan for the next year are prepared in October / November every year for presentation of the same to the Planning Commission. Latest estimates for the current year and the estimates for the next year are prepared in consideration of the following:

- a) Balance from current revenues
- b) Contribution from Public Enterprises
- c) State Provident Funds (Net)
- d) Miscellaneous Capital Receipts (Net)
- e) Plan Grants under Finance Commission
- f) Small Savings (Net)
- g) Market Borrowings (Net; SLR Based)
- h) Negotiated Loans
- i) Bonds / Debentures (Non-SLR Based)
- j) Additional Resource Mobilization
- k) Adjustment of Opening Balance
- l) Surplus of Local Bodies (Net)
- m) Central Assistance

**Budget Branch exclusively deals with the following matters regarding administrative approval of schemes and release of funds:**

- a) Externally Aided Projects.
- b) Rural Infrastructure Development Fund
- c) Schemes implemented with assistance from HUDCO
- d) Schemes implemented with assistance from NCDC
- e) National Social Assistance Programme
- f) Upgradation / Special Problem Grants and Local Body Grants recommended by Finance Commission
- g) Schemes implemented out of one-time Additional Central Assistance.
- h) Funds under State Finance Commission's Recommendations.

**The following matters also are exclusively dealt with by this Branch:**

- a) State Government Guarantees
- b) Conversion of Loan into Grant / Equity
- c) Writing Off of Loan
- d) Partial or Full waiver of interest

**The following matters are examined in the first instance by the Administrative Groups of the Finance Department and thereafter referred to this Branch with their observations / recommendations:**

- a) Reappropriation of fund from one Head of Account to another
- b) Augmentation of the existing budgetary provision under any Head of Account
- c) Drawal of Advance from Contingency Fund of the State Government and recoupment thereof
- d) Opening of any new Head of Account or deletion of any existing Head of Account

The Budget Branch has to enact the Appropriation Acts and the Appropriation (Vote-on-Account) Act every year. In addition, the Budget Branch has to enact the Appropriation Act from time to time for regularization of excess expenditure for which sanction of legislature could not be obtained in the year to which such expenditure relates.

**Current Circulars issued from the Branch:**

Following important circulars have been issued in the recent past and circulated among the Administrative Departments

<u>Memo No.</u>	<u>Subject Matter</u>
a) 3133- F.B. dated 29.12.2004	Maintenance of a separate Issue Register for financial sanction
b) 90-F.B. dated 13.01.2005	Housing Loan Scheme for the Employees of Govt. of West Bengal in association with State Bank of India.
c) 449-F.B. dated 21.02.2005	Implementation of Fund Flow Monitoring System
d) 528-F.B. dated 01.03.2005	Furnishing of Demand No. and Department Code along with classified Head of Account (17/19 digit – code)

- e) 2122-F.B. dated 25.04.2005 Maintenance of two separate Issue Registers –Issue Register (for financial sanction) and Issue Register (not for financial sanction)
- f) 2619- F.B. dated 13.07.2005 Issue of orders by the Administrative Departments for re-appropriation of funds concurred by Finance Department
- g) 1847-F.B. dated 16.01.2007 Housing Loan Scheme for the Employees of Govt. of West Bengal in association with West Bengal State Cooperative Bank Limited.
- h) 1456-F.B. dated 08.11.2007 Housing Loan Scheme for the Employees of Govt. of West Bengal in association with United Bank of India.

**Number of files / cases received, disposed of and pending:**

Every care is taken to dispose of files referred to this Branch by the Administrative Departments / Groups of Finance Department as expeditiously as possible. Very few files are originated in the Branch. Following fact will depict the actual picture of disposal of files:

Financial Year	Opening balance	New files added	Total no. of files	No. of files disposed of	% of files disposed of	No. of files pending at the end of the year
2004-2005	82	5085	5167	5077	98	90
2005-2006	90	5740	5830	5777	99	53
2006-2007	53	4964	5017	4991	99	26
2007-2008	26	5259	5285	5239	99	46
2008-2009	46	4823	4869	4832	99	37

**Financial Key Indicators of the State:**

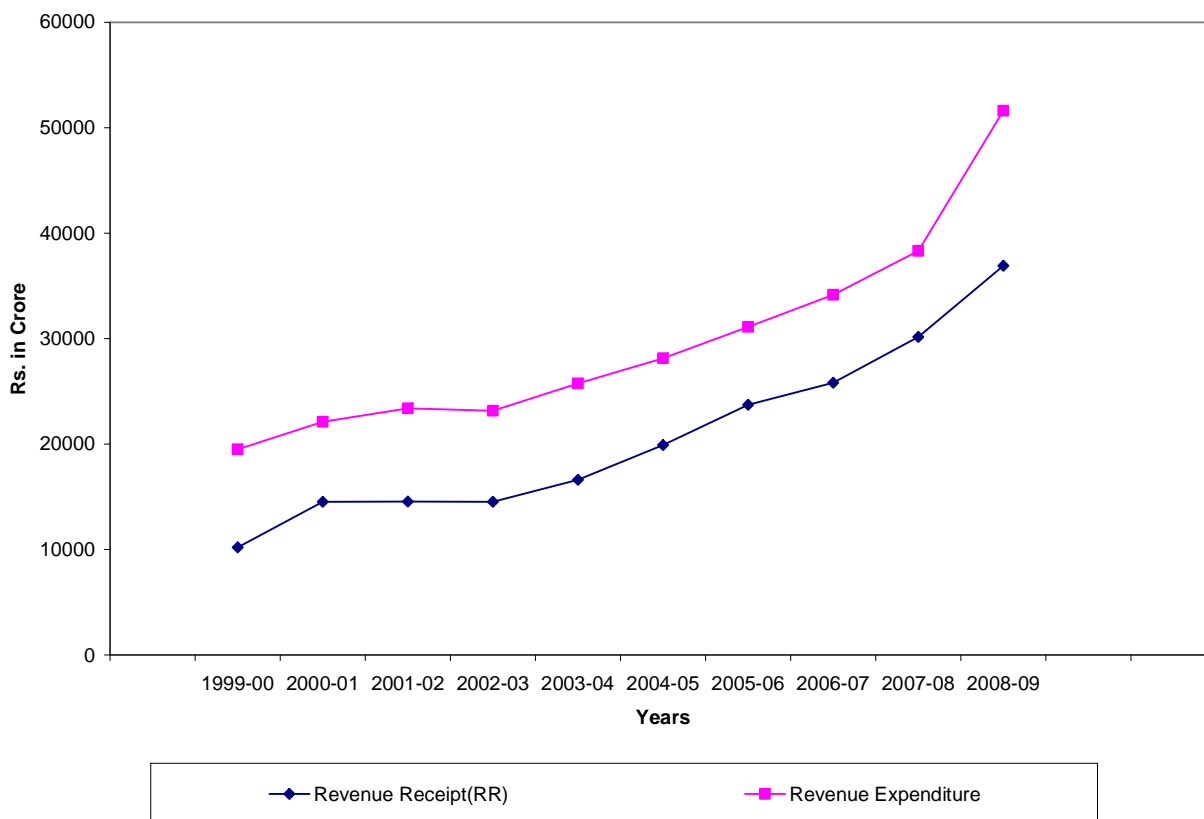
To assess the financial situation of the State Government, several financial key indicators of the State Government have to be analyzed in different practicable forms, like Revenue Expenditure as a % of Revenue Receipt, growth of Pension and Salary, growth of State’s own tax revenue and GSDP (at current prices), Outstanding guarantee as a % of GSDP (at current prices) etc. Some tables of such indicators with their graphical presentation are furnished hereafter.



### Revenue Expenditure as a % of Revenue Receipt

Year	Rs. in Crore		Revenue Expenditure as a % of Revenue Receipt
	Revenue Receipt	Revenue Expenditure	
1999-00	10211.09	19498.44	190.95
2000-01	14522.18	22103.45	152.20
2001-02	14538.43	23394.52	160.92
2002-03	14525.45	23160.77	159.45
2003-04	16608.49	25757.47	155.09
2004-05	19918.19	28146.12	141.31
2005-06	23725.89	31116.86	131.15
2006-07	25828.31	34161.27	132.26
2007-08	30167.38	38314.42	127.01
2008-09	36904.39	51613.31	139.86

**Positive Correlation between Revenue Receipt and Revenue Expenditure**



Revenue Expenditure - Revenue Receipt ratio has been steadily declining since 2002-03 with the exception of 2006-07 and 2008-09

## Pattern of Revenue Receipts

*Rupees in Crore*

Year	Share in Central Taxes	State' own Tax Revenue	Non-Tax Revenue	Grants-in-Aid	Total
2002-03	4586.74	7046.40	654.34	2237.98	14525.45
2003-04	5341.65	8767.91	605.84	1893.10	16608.49
2004-05	6384.89	9924.45	1345.66	2263.18	19918.19
2005-06	6668.33	10388.38	1018.81	5650.37	23725.89
2006-07	8505.60	11694.77	1248.76	4379.18	25828.31
2007-08	10729.06	13126.34	1473.09	4838.89	30167.38
2008-09	11321.78	14419.15	4966.39	6197.07	36904.39

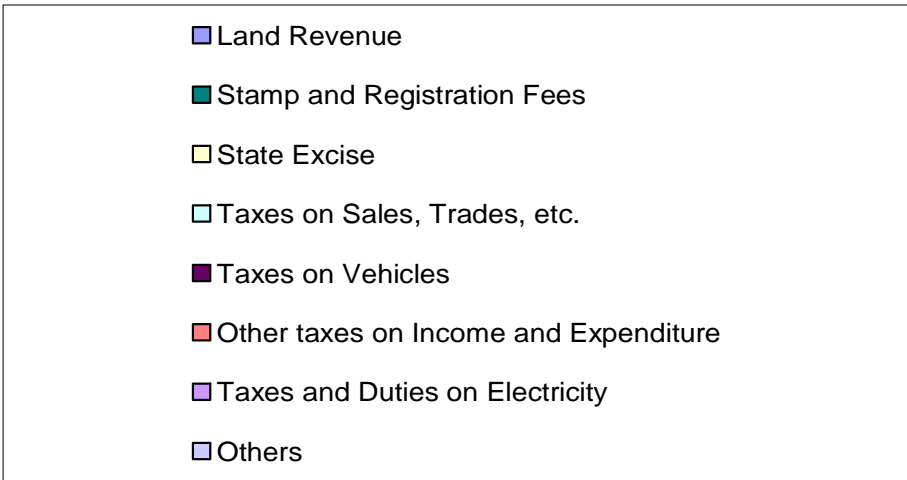
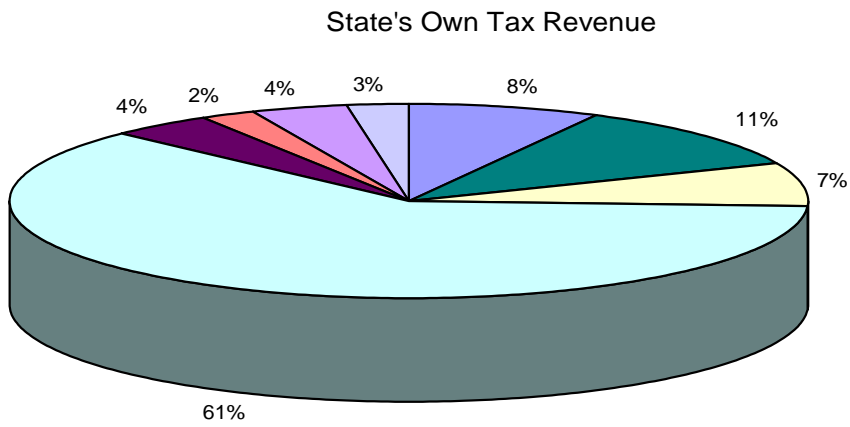
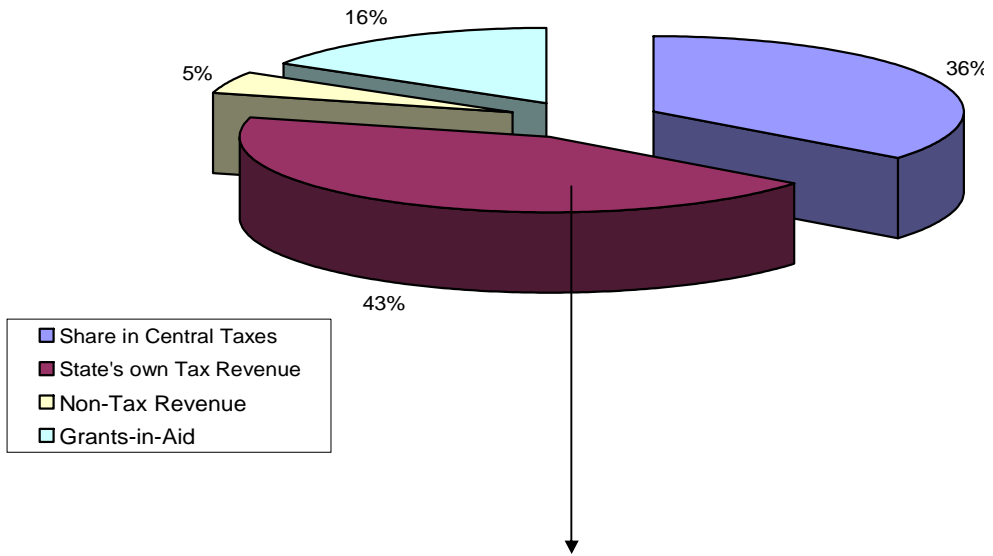
## Major Heads of Account-wise classification of State's Own Tax Revenue

*Rupees in Crore*

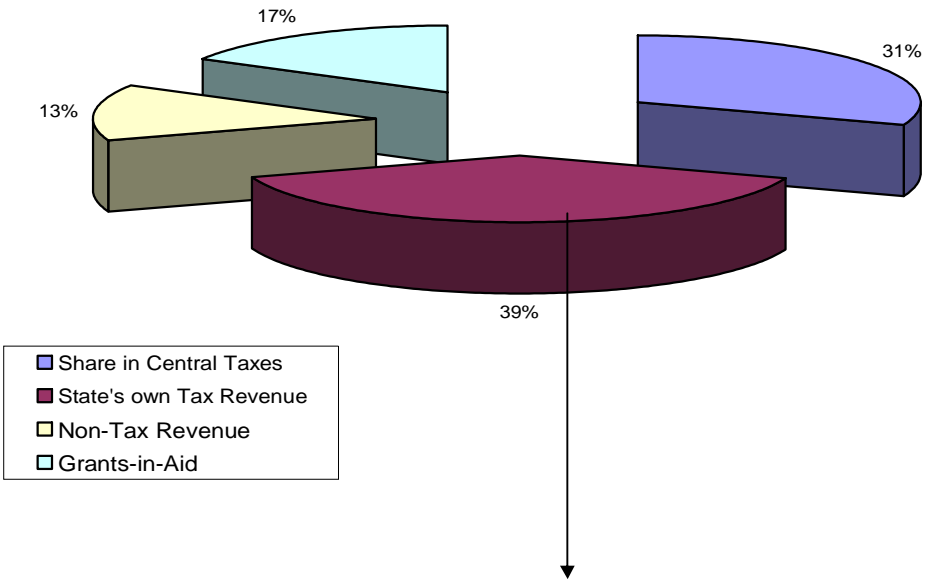
Major Heads of Account	2004-05	2005-06	2006-07	2007-08	2008-09
Land Revenue	1132.55	917.11	952.69	1039.58	983.7836
Stamp and Registration Fees	1006.54	1177.59	1258.58	1416.96	1509.4874
State Excise	671.56	743.46	817.36	935.47	1082.9437
Taxes on Sales, Trades, etc.	5716.30	6108.77	7079.03	8060.46	8955.0941
Taxes on Vehicles	527.67	537.56	526.35	352.07	608.0140
Other taxes on Income and Expenditure	237.43	249.15	264.85	295.06	321.6004
Taxes and Duties on Electricity	269.66	382.46	526.35	506.69	587.5212
Others*	362.75	272.27	286.96	340.06	370.7045
<b>Total</b>	<b>9924.45</b>	<b>10388.38</b>	<b>11694.77</b>	<b>13126.34</b>	<b>14419.1489</b>

\* Others include Taxes on Agricultural Income, Taxes on Immovable Property other than Agricultural Land, Taxes on Goods and Passengers, Taxes and Duties on Commodities and Services etc.

### Pattern of Revenue Receipts 2007-08

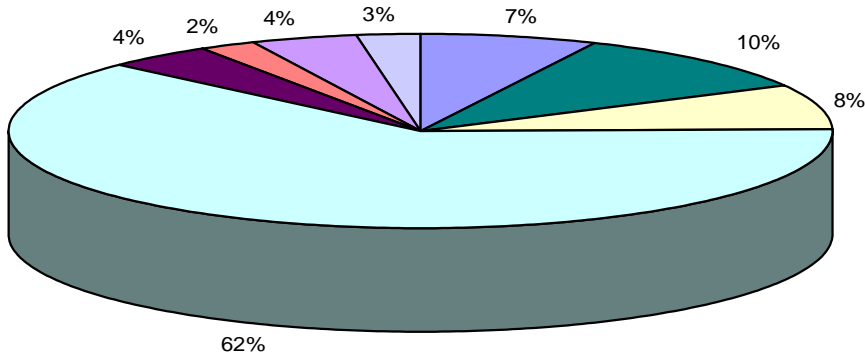


### Pattern of Revenue Receipts 2008-09



- Share in Central Taxes
- State's own Tax Revenue
- Non-Tax Revenue
- Grants-in-Aid

#### State's Own Tax Revenue



- Land Revenue
- Stamp and Registration Fees
- State Excise
- Taxes on Sales, Trades, etc.
- Taxes on Vehicles
- Other taxes on Income and Expenditure
- Taxes and Duties on Electricity
- Others

### Year wise pension and salary growth

Year	Pension (Rs. in Crore)	Pension Growth (%)	Total Salary (Rs. in Crore)	Total Salary Growth (%)
1997-98	791.29	26.67	5386.02	10.49
1998-99	1011.75	27.86	7097.78	31.78
1999-00	1582.29	56.39	9842.29	38.67
2000-01	1937.17	22.43	9599.56	-2.47
2001-02	2253.79	16.34	9296.93	-3.15
2002-03	2408.14	6.85	9269.95	-0.29
2003-04	2610.61	8.41	9451.14	1.95
2004-05	3335.85	27.78	9800.56	3.70
2005-06	3641.50	9.16	10190.40	3.98
2006-07	3552.69	-2.44	10875.64	6.72
2007-08	3995.40	12.46	12205.86	12.24
2008-09	4432.79	10.95	13768.64	12.80

### Year wise State's Own Tax Revenue and GSDP growth

Year	State's Own Tax Revenue (Rs. in Crore)	State's Own Tax Growth (%)	GSDP* (at current prices) (Rs. in Crore)	GSDP Growth (%)
1997-98	4516.78	6.06	97966	19.36
1998-99	4774.46	5.70	115516	17.91
1999-00	5100.82	6.84	135182	17.02
2000-01	5917.57	16.01	143536	6.18
2001-02	6505.14	9.93	157141	9.48
2002-03	7046.40	8.32	168045	6.94
2003-04	8767.91	24.43	189087	12.52
2004-05	9924.45	13.19	208613	10.33
2005-06	10388.38	4.67	229928	10.22
2006-07	11694.77	12.58	266353	15.84
2007-08	13126.34	12.24	303705	14.02
2008-09	14419.15	9.85	341969	12.60

\*The figures of the years 2006-07, 2007-08 and 2008-09 are provisional, quick and advance figures respectively

### State's Own Tax as a % of GSDP

Year	State's Own Tax (Rs. in Crore)	GSDP* (Rs. in Crore) (at current prices)	State's Own Tax as a % of GSDP
1997-98	4516.78	97966	4.61
1998-99	4777.46	115516	4.13
1999-00	5100.82	135182	3.77
2000-01	5917.57	143536	4.12
2001-02	6505.14	157141	4.14
2002-03	7046.40	168045	4.19
2003-04	8767.91	189087	4.64
2004-05	9924.45	208613	4.76
2005-06	10388.38	229928	4.52
2006-07	11694.77	266353	4.39
2007-08	13126.34	303705	4.32
2008-09	14419.15	341969	4.22

\*The figures of the years 2006-07, 2007-08 and 2008-09 are provisional, quick and advance figures respectively

### Interest as a % of Revenue Receipt

Year	Interest (Rs. in Crore)	Revenue Receipt (Rs. in Crore)	Interest as a % of Revenue Receipt
1997-98	2410.02	9027.81	26.70
1998-99	2949.86	9386.72	31.43
1999-00	4169.02	10211.09	40.83
2000-01	5249.53	14522.18	36.15
2001-02	6375.39	14538.43	43.85
2002-03	7666.47	14525.45	52.78
2003-04	9210.42	16608.49	55.46
2004-05	9623.25	19918.19	48.31
2005-06	9752.76	23725.89	41.11
2006-07	10878.88	25828.31	42.12
2007-08	11383.56	30167.38	37.73
2008-09	12068.99	36904.39	32.70

### Debt as a % of GSDP

Year	Debt (Rs. in Crore)	GSDP* (Rs. in Crore) (at current prices)	Debt as a % of GSDP
1997-98	25025.49	97966	25.55
1998-99	31953.14	115516	27.66
1999-00	41894.52	135182	30.99
2000-01	52761.64	143536	36.76
2001-02	63482.35	157141	40.40
2002-03	77351.87	168045	46.03
2003-04	88527.76	189087	46.82
2004-05	104305.09	208613	50.00
2005-06	112358.47	229928	48.87
2006-07	120891.62	266353	45.39
2007-08	132473.22	303705	43.62
2008-09	145075.16	341969	42.42

\*The figures of the years 2006-07, 2007-08 and 2008-09 are provisional, quick and advance figures respectively

### Outstanding guarantee as a % of GSDP

Year	Outstanding guarantee (Contingent Liability) (Rs. in Crore)	GSDP* (Rs. in Crore) (at current prices)	Outstanding guarantee as a % of GSDP
1997-98	3056.78	97966	3.12
1998-99	3058.65	115516	2.65
1999-00	3828.43	135182	2.83
2000-01	3252.65	143536	2.27
2001-02	3579.81	157141	2.28
2002-03	3893.06	168045	2.32
2003-04	5225.25	189087	2.76
2004-05	7870.50	208613	3.77
2005-06	6163.16	229928	2.68
2006-07	6866.78	266353	2.58
2007-08	8195.85	303705	2.70
2008-09	6788.61	341969	1.99

\*The figures of the years 2006-07, 2007-08 and 2008-09 are provisional, quick and advance figures respectively

## **CAG Report:**

The cash transactions pertaining to a year are closed on 31<sup>st</sup> March except Inter - Government Adjustments which are carried by the Reserve Bank of India for some more days. The Audited Accounts finally closed are compiled by the Accountant General, West Bengal in the form of Finance Accounts and Appropriation Accounts. These Accounts received through the Comptroller and Auditor General of India are placed before the Legislative Assembly. The Appropriation Accounts may disclose that excess expenditure has been incurred on some of the items. The detailed reasons for such excess expenditure are obtained from the concerned Departments and a consolidated statement is furnished to the Public Accounts Committee of the Legislative Assembly. On the basis of the recommendations of the Public Accounts Committee, the excess expenditure is regularized through Appropriation Act.

During 2007-2008, the Public Accounts Committee recommended for regularization of excess expenditure incurred during 1999-2000 to 2002-2003. For regularization of excess expenditure during 2004-2005 to 2006-2007, consolidated explanatory notes are being prepared for placing to the Committee on Public Accounts.

## **Status of Computerization :**

The Budget Computerization Project was initiated with the budget publication for the year 1998-1999. Since then, budgetary works are being processed under computerized environment. There has been extensive use of computers for compilation and preparation of the budget documents through a database capturing various data and information. The software used for the purpose has been developed by the programmers of the National Informatics Centre (NIC), West Bengal State Unit. The budget documents are processed by the officials of Budget Branch in close association with NIC. The computer systems of this Branch have been integrated in a Local Area Network (LAN) consisting of one server and twenty five client PCs using a Network Operating System and a Relational Database Management System. All the budget documents are available in the website of the Finance Department ([www.wbfin.nic.in](http://www.wbfin.nic.in)) and also in digitized format in CD-ROM. Application packages to cover a number of budget related activities (Issue of U.O. No., Re-appropriation of fund, Plan Release etc.) have also been made operational.

## **Publications:**

The Budget Documents are available in the form of **Budget Publications (BP)** as listed below:

B.P. No. 1	–	Annual Financial Statement
B.P. No. 2	–	Vote on Accounts
B.P. No. 3	–	Summary of Grants
B.P. No. 4	–	Receipts under Consolidated Fund
B.P. No. 5	–	Receipts & Disbursements under Contingency Fund & Public Accounts
B.P. No. 6	–	Statement showing Guarantees given by the State Government and the Financial Trend of the State
B.P. No. 7	–	Statement Showing Financial Results of the Important Schemes of Govt. involving transactions of commercial and semi-commercial nature
B.P. No. 8	–	Statement of Gross and Net expenditure under non-plan and plan.
B.P. No. 9	–	Budget at a Glance
B.P. No. 10	–	Key to the Budget Documents
B.P. No. 11	–	Detailed Demands for Grants [Demands 1, 2 (SI), 3, 4 & 5]
B.P. No. 12	–	Detailed Demands for Grants [Demands 6, 7 & 8]
B.P. No. 13	–	Detailed Demands for Grants [Demands 9, 10, 11 & 12]



B.P. No. 14	–	Detailed Demands for Grants [Demands 13, 14, 15 & 51]
B.P. No. 15	–	Detailed Demands for Grants [Demands 17 & 18]
B.P. No. 16	–	Detailed Demands for Grants [Demands 16, 19, 20, 21, 22 & 23]
B.P. No. 17	–	Detailed Demands for Grants [Demand 24]
B.P. No. 18	–	Detailed Demands for Grants [Demand 25]
B.P. No. 19	–	Detailed Demands for Grants [Demands 26, 27, 28 & 29]
B.P. No. 20	–	Detailed Demands for Grants [Demands 30, 31, 32 & 33]
B.P. No. 21	–	Detailed Demands for Grants [Demands 34, 35, 36, 37, 38 & 39]
B.P. No. 22	–	Detailed Demands for Grants [Demands 40, 41, 42, 43, 44, 45 & 46]
B.P. No. 23	–	Detailed Demands for Grants [Demands 47, 48, 49, 50, 52 & 53]
B.P. No. 24	–	Detailed Demands for Grants [Demands 54, 55, 56, 57, 58, 59 & 60]

Besides, there are two more publications viz. Supplementary Grants and White Book.

The Department-wise Demand Numbers with Department Code (on adoption of One Demand – One Department principle) are shown below:

<b>Demand No.</b>	<b>Description Of Department</b>	<b>Code</b>
1	Legislative Assembly Secretariat	LA
2	Governor's Secretariat	GS
3	Council of Ministers	CL
4	Agricultural Marketing	AM
5	Agriculture	AG
6	Animal Resources Development	AD
7	Backward Classes Welfare	SC
8	Cooperation	CO
9	Commerce & Industries	CI
10	Consumer Affairs	CA
11	Micro & Small Scale Enterprises and Textiles	CS
12	Development & Planning	DP
13	Higher Education	EH
14	Mass Education Extension and Library Sciences	EM
15	School Education	ES
16	Environment	EN
17	Excise	EX
18	<u>FINANCE</u>	
	a) Finance (Audit)	FA
	b) Finance (IF)	IF
	c) Finance (Revenue)	FT
19	Fire & Emergency Services	FE
20	Fisheries	FI
21	Food & Supplies	FS
22	Food Processing Industries & Horticulture	FP
23	Forests	FR
24	Health & Family Welfare	HF
25	Public Works	
	a) Public Works	PW
	b) Public Works (Roads)	PR
26	Hill Affairs	HA
27	<u>HOME</u>	
	a) Chief Minister's Secretariat	CM
	b) Home (C & E)	CE
	c) Home (Civil Defence)	CD
	d) Home (Commonwealth Relations)	CR

	<i>e) Home (Defence)</i>	DF
	<i>f) Home (Foreigners &amp; NRI)</i>	PT
	<i>g) Home (Police)</i>	HP
	<i>h) Home (Political)</i>	PL
	<i>i) Home (Press)</i>	PS
	<i>j) Home (Special)</i>	SL
28	Housing	HO
29	Industrial Reconstruction	IR
30	Information & Cultural Affairs	IC
31	Information Technology	IT
32	Irrigation & Waterways	IW
33	Jails	JL
34	Judicial	JD
35	Labour	LB
36	Land & Land Reforms	LR
37	Law	LW
38	Minority Affairs and Madrasah Education	MD
39	Municipal Affairs	MA
40	Panchayats & Rural Development	PN
41	Parliamentary Affairs	PA
42	Personnel & Administrative Reforms	HR
43	Power and Non Conventional Energy Sources	PO
44	Public Enterprises	PU
45	Public Health Engineering	PH
46	Refugee Relief & Rehabilitation	RE
47	Disaster Management	RL
48	Science and Technology	ST
49	<u>SPORTS &amp; YOUTH SERVICES</u>	
	<i>a) Sports</i>	SP
	<i>b) Youth Services</i>	YS
50	Sunderban Affairs	SA
51	Technical Education & Training	ET
52	Tourism	TM
53	Transport	TR
54	Urban Development	UD
55	Water Resources Investigation & Development	WI
56	Women & Child Development and Social Welfare	SW
57	Bio-Technology	BT
58	Pchimanchal Unnayan Affairs	PM
59	Self-Help Group and Self-Employment	SH
60	Civil Defence	CV

### **Finance Commission:**

The appointment of a Finance Commission by the President of India is provided under article 280 of the Constitution of India. The first such Commission was constituted on November 19, 1951. Recommendations are made by a Commission for a period of five years. The Twelfth Finance Commission was constituted by the President on November 01, 2002 and the Commission submitted its Report covering all aspects of its mandate on December 17, 2004. Explanatory Memorandum as to the action taken on the recommendations made by the Commission was placed before the Parliament on February 26, 2005. On the basis of the recommendations accepted by the Government of India, total Finance Commission transfers to the State of West Bengal during the period from 1<sup>st</sup> April 2005 to 31<sup>st</sup> March 2010 are indicated below:

Item	Amount (Rs. in Cr.)
A. Share in Central Taxes & Duties	43303.91
B. Grants-in-aid	
i) <i>Non-Plan Revenue Deficit</i>	3044.72
ii) <i>Education</i>	391.86
iii) <i>Maintenance of Roads &amp; Bridges</i>	412.92
iv) <i>Maintenance of Buildings</i>	181.23
v) <i>Maintenance of Forests</i>	15.00
vi) <i>Heritage Conservation</i>	40.00
vii) <i>State Specific Needs</i>	890.00
viii) <i>Local Bodies</i>	1664.00
ix) <i>Calamity Relief</i>	933.64
<b>Total</b>	<b>50877.28</b>

Thirteenth Finance Commission was constituted vide Presidential Order dated 13.11.2007 under the Chairmanship of Dr. Vijay L. Kelkar. The Finance Commission is expected to give its report well before the end of the year 2009-10.

#### **State Finance Commission:**

The State Finance Commission is constituted by the Governor of West Bengal in pursuance of the provision under clause (1) of article 243-I and clause (1) of article 243-Y of the Constitution of India, on the basis of the Constitution (Seventy-third Amendment) Act, 1992. The first such Commission was constituted on May 30, 1994 and it submitted its recommendations on November 27, 1995. Explanatory Memorandum as to the action taken on the recommendations made by the First State Finance Commission was placed before the State Legislature on July 22, 1996. Second State Finance Commission was constituted on July 14, 2000. Explanatory Memorandum as to be action taken on the recommendations made by the Second State Finance Commission was placed before the State Legislature on July 15, 2005. The Third State Finance (SFC) Commission was constituted under notification no. 4000 FB dated 22.02.2006. Third State Finance (SFC) submitted its report to the State Government on 31.10.2008. Explanatory Memorandum as to the Action Taken on the Recommendations made by the Third SFC was placed before the State Legislature on 16.7.2009.

#### **Housing Loan Scheme for the Employees of the State Government:**

The State Government has discontinued sanctioning House Building Advance to the employees since January 28, 2003 in terms of G.O. No. 214-FB, dated 28/01/2003. The Housing Loan Scheme to extend housing loan facility to the employees of the State Government in association with the State Bank of India (SBI) was introduced under Notification No. 90-FB dated January 13, 2005. State Government employees who have completed at least one year's continuous service in a regular post are eligible to apply for the housing loan. The maximum loan amount admissible for construction of house on a land purchased / to be purchased for construction of a residential house thereon / purchase of ready-built house (old or new) / flat (old or new) which is free from all encumbrances is 60 (sixty) times the basic pay of the employee. In respect of addition and alteration / renovation, the maximum admissible amount is 15 (fifteen) times the basic pay of the employee. For repairs, the maximum admissible amount is 10 (ten) times the basic pay of the employee. The property being financed by the SBI is placed under equitable mortgage by deposit of the title-deed with SBI. The interest rate varies from 7.00% per annum to 7.75% per annum depending upon the repayment period. Further in the notification no. 1327-FB dated 17<sup>th</sup> October, 2006, rate of interest has been revised under the aforesaid scheme in the following manner as prescribed by SBI.

Fixed Rate of Interest charged by SBI

Upto 10 years ..... 1.50% below SBAR i.e., 9.50% p.a.

(Fixed rate of interest is subject to interest rate reset at the end of every two years on the basis of fixed interest rate prevailing then and ‘force majeure’ clause)

The previous rates of interest thus stand revised accordingly.

To extend more housing loan facility to the employees of the State Government, another two Housing Loan Schemes have been drawn up in association with United Bank of India (UBI) and West Bengal State Cooperative Bank Limited (WBSCB) under the notification nos. 1456-FB dated 8<sup>th</sup> November, 2006 and 1847-FB dated 16<sup>th</sup> January, 2007. The rates of interest of the aforesaid schemes are stated in the following manner as prescribed by the Banks.

Rate of Interest charged by UBI

Upto 5 years ..... 8.50% p.a.

Above 5 years and upto 20 years ..... 9.00% p.a.

Rate of Interest charged by WBSCB Ltd.

Upto 5 years ..... 7.75% p.a.

Above 5 years and upto 10 years ..... 8.00% p.a.

Above 10 years and upto 15 years ..... 8.50% p.a.

Above 15 years and upto 20 years ..... 8.75% p.a.

The interest shall be applicable only at fixed rate under this arrangement. The actual rate to be applied shall remain valid for two years with effect from the date of issue of these Government Orders. Concerned Banks shall inform the rates of interest to the Government of West Bengal after expiry of two years from the date of introduction of the aforesaid schemes.

The application forms to obtain housing loan are available from all the concerned branches of SBI in West Bengal having treasury function and certain other branches in Kolkata and elsewhere. The principal and interest on housing loan are recoverable in Equated Monthly Installments (EMI) as per repayment schedule. The DDO of the concerned employee recovers the EMI from the salary of the employee and remits the amount every month to the concerned branch of SBI.

This apart, similar facilities have also been extended to the state Government employees by way of making tie-up arrangements with United Bank of India (UBI) and West Bengal State Cooperative Bank Limited (WBSCB). In this case loan application forms are available from the concerned Branches of the said Banks tagged with the Drawing and Disbursing officers of the state Government employees concerned.

**Calendar of important events / works performed during a financial year:**

*Month / Months*

*Events / Works performed*

*APRIL*

(a) Forwarding of copies of the West Bengal Appropriation Act/ West Bengal Appropriation (Vote-on-Account) Act to the administrative Departments and all others concerned

b) Issuing of a Memorandum authorizing the administrative Departments / Controlling Authorities to make allotments of fund out of the Vote-on-Account provision for a first few months of the year.

<i>MAY and JUNE</i>	Reconciliation with the Office of the Accountant General, West Bengal regarding booking of Receipts and Expenditure during the preceding financial year.
<i>JUNE and JULY</i>	Works relating to passing of the whole year's Budget in the Legislative Assembly.
<i>JULY/AUGUST</i>	Issuing of a Memorandum authorizing the administrative Departments / Controlling Authorities to make allotments of fund out of the Budget provision after the passing of the whole year's budget in the Assembly.
<i>SEPTEMBER and OCTOBER</i>	Making of entries of Actuals of the preceding year received from the AG, West Bengal into the database of the Budget Monitoring System.
<i>OCTOBER and NOVEMBER</i>	(a) Initial/persuasion work for obtaining Non-Plan Estimates for RE of the current year and the BE of the following year from the Administrative Departments. (b) Preparation of Financial Resources for the following year and Latest Estimates of Resources for the current year in terms of the guidelines of the Planning Commission of India.
<i>DECEMBER</i>	Meeting with the Planning Commission of India in connection with the assessment of Financial Resources for the Annual Plan of the following year and the Latest Estimates of the current year. Fixation of Annual Plan Outlay for the following year.
<i>JANUARY and FEBRUARY</i>	Preparation of Revised Estimates for the current year and the Budget Estimates for the following year in detail both for Plan and Non-Plan.
<i>MARCH</i>	Printing of Budget documents including Publications and placing of Budget to the Legislative Assembly, Enactment of Appropriation Acts

In addition, files received from the administrative Departments / Groups are dealt with throughout the year.

### **Management of State Government Account:**

Reserve Bank of India (RBI) is the *Banker* and the *Debt Manager* of the State Government. The State Government's Account is maintained by the *Central Accounts Section* (CAS) of the RBI at Nagpur. All receipts and payments as far as the Consolidated Fund of the State is concerned are taken care of in the Accounts maintained by the CAS, Nagpur. All transfers made by the Government of India in favour of the State are passed on to the Consolidated Fund through CAS, Nagpur.

In terms of the agreement entered into by the State Government with the RBI, a minimum daily balance is required to be maintained in the Government Account kept with RBI. In case, the daily balance falls short of the agreed minimum balance, the RBI first of all provides required money by way of withdrawal (partly / fully) of the Government of India Treasury Bills held on behalf of the State Government. When necessary, a special Ways and Means Advance (WMA) ceiling of which has already been fixed is allowed by the RBI to maintain the daily minimum cash balance. If the shortfall is not made good even with special WMA, RBI grants normal WMA to maintain the daily minimum cash balance. However, there is a ceiling of WMA. The rate of interest charged on special WMA is 1% below the Bank Rate. Rate of interest on normal WMA is equal to the Bank Rate for a period up to 90 days and 1% above the Bank Rate for the period beyond 90 days. Incapability of maintaining the daily minimum balance even with the special and normal WMA will put the State under Over Draft (OD). The maximum number of days that the State can be in OD is 14 consecutive working days. No State Government is allowed to be in OD for more than 36 working days in a quarter of a year. The RBI also manages the Market Borrowing

Programmes of the State Government in line with the recommendations of the Planning Commission of India either by Auction or by Tap Issue time to time.

The details of Market Loan taken, Limit of Ways & Means / Overdrafts and Rate of interest on Ways & Means Advances / Overdrafts during last three years are given below.

**Market Loan during 2006-07:**

Sl.No.	Nomenclature	Face Value( Rs. in lakh )
1	7.93% WB Govt. Stock 2016	86933.50
2	7.74% WB Govt. Stock 2016	46666.50

**Market Loan during 2007-08:**

Sl.No.	Nomenclature	Rs. in lakh	
		Face Value	Date of Credit
1.	8.40% WB Stock (Securities) 2017	100000.00	18.05.2007
2.	8.48% WB Stock (Securities) 2017	96458.80	20.06.2007
3.	8.39% WB Stock (Securities) 2017	109806.20	17.08.2007
4.	8.40% WB Stock (Securities) 2017	200000.00	09.10.2007
5.	8.48% WB Stock (Securities) 2017	210000.00	14.11.2007
6.	8.50% WB Stock (Securities) 2017	210000.00	03.12.2007
7.	7.87% WB Stock (Securities) 2017	140000.00	25.01.2008
8.	8.30% WB Stock (Securities) 2017	94400.00	10.03.2008
		<b>1160665.00</b>	

**Market Loan during 2008-09:**

Sl.No.	Nomenclature	Rs. in lakh	
		Face Value	Date of Credit
1.	8.60% W.B.Govt. Stock 2018	185300.00	23.04.2008
2.	8.52% W.B.Govt. Stock 2018	100000.00	28.05.2008
3.	9.38% W.B.Govt. Stock 2018	80000.00	30.06.2008
4.	9.90% W.B.Govt. Stock 2018	80000.00	01.08.2008
5.	8.80% W.B.Govt. Stock 2018	180000.00	10.09.2008
6.	8.07% W.B.Govt. Stock 2018	60000.00	23.10.2008
7.	7.86% W.B.Govt. Stock 2018	150000.00	21.11.2008
8.	6.43% W.B.Govt. Stock 2018	88772.00	24.12.2008
9.	7.27% W.B.Govt. Stock 2019	100000.00	06.02.2009
10.	8.43% W.B.Govt. Stock 2019	196709.50	12.03.2009
11.	8.25% W.B.Govt. Stock 2019	18964.00	25.03.2009
		<b>1239745.50</b>	

**Limit of Ways & Means / Overdrafts:**

(Rs. in crore)

Year	w.e.f.	Normal/Special	Limit amount
2006-07	01.04.2006 to 31.03.2007	Normal	545.00
	01.04.2006 to 02.07.2006	Special	449.29
	03.07.2006 to 02.10.2006	Special	437.07
	03.10.2006 to 01.01.2007	Special	438.77
	02.01.2007 to 31.03.2007	Special	433.71
2007-08	01.04.2007 to 31.03.2008	Normal	545.00
	02.04.2007 to 02.07.2007	Special	425.04
	03.07.2007 to 30.09.2007	Special	421.65
	01.10.2007 to 31.12.2007	Special	420.82
	01.01.2008 to 31.03.2008	Special	417.56
2008-09	01.04.2008 to 31.03.2009	Normal	545.00
	01.04.2008 to 15.04.2008	Special	467.19
	16.04.2008 to 01.05.2008	Special	475.34
	02.05.2008 to 13.05.2008	Special	528.89
	14.05.2008 to 22.05.2008	Special	532.65
	23.05.2008 to 23.05.2008	Special	533.45
	24.05.2008 to 29.05.2008	Special	539.06
	30.05.2008 to 01.06.2008	Special	540.32
	02.06.2008 to 01.07.2008	Special	593.04
	02.07.2008 to 08.07.2008	Special	635.86
	09.07.2008 to 17.07.2008	Special	635.94
	18.07.2008 to 27.07.2008	Special	636.24
	28.07.2008 to 28.07.2008	Special	643.13
	29.07.2008 to 31.07.2008	Special	644.67
	01.08.2008 to 24.08.2008	Special	696.61
	25.08.2008 to 27.08.2008	Special	702.72
	28.08.2008 to 29.08.2008	Special	864.24
	30.08.2008 to 31.08.2008	Special	923.39
	01.09.2008 to 07.09.2008	Special	945.50
	08.09.2008 to 30.09.2008	Special	950.00
01.10.2008 to 01.01.2009	Special	948.88	
02.01.2009 to 31.03.2009	Special	1022.32	

**Rate of interest on Ways & Means Advances / Overdrafts:**

Year	w.e.f.	Rate of Interest on				
		WMA (Normal)		WMA (Special)	Overdraft	
		Up to 90 days	Beyond 90 days		Up to 100% of Normal WMA limit	Above 100% of Normal WMA limit
2006-07	01.04.2006 to 31.03.2007	6.50%	7.50%	5.50%	8.50%	11.50%
2007-08	01.04.2007 to 31.03.2008	6.50%	7.50%	5.50%	8.50%	11.50%
2008-09	01.04.2008 to 10.06.2008	7.75%	8.75%	6.75%	9.75%	12.75%
	11.06.2008 to 24.06.2008	8.00%	9.00%	7.00%	10.00%	13.00%
	25.06.2008 to 28.07.2008	8.50%	9.50%	7.50%	10.50%	13.50%
	29.07.2008 to 19.10.2008	9.00%	10.00%	8.00%	11.00%	14.00%
	20.10.2008 to 02.11.2008	8.00%	9.00%	7.00%	10.00%	13.00%
	03.11.2008 to 07.12.2008	7.50%	8.50%	6.50%	9.50%	12.50%
	8.12.2008 to 01.01.2009	6.50%	7.50%	5.50%	8.50%	11.50%
	02.01.2009 to 04.03.2009	5.50%	6.50%	4.50%	7.50%	10.50%
05.03.2009 to 31.03.2009	5.00%	6.00%	4.00%	7.00%	10.00%	

## PROJECT MONITORING UNIT (PMU)

Project Monitoring Unit is to supervise, review and monitor the implementation and the progress of the Externally Aided Projects undertaken by different Departments of the State Government. This setup is working as a part and parcel of Budget Branch for monitoring of the flow of fund and compilation of various reports related thereto in respect of the Externally Aided Projects (EAP). The status of implementation of EAP's during 2008-09 is given below.

(Rs. In Crore)

Name of the Project	Doner	Total Project Cost	Loan/Grant Amount	Plan Outlay (2008-09)	Expenditure incurred (2008-09)	ACA Received (2008-09)	ACA claimed but not received
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Bakreswar Thermal power Project	JBIC (4&5)	2100.00	1540.00	220.00	266.00	186.32	59.68
Purulia Pumped Storage project	JBIC	2952.60	2492.40	184.62	85.38	38.17	36.08
Power T & D Improvement Project	JBIC	631.00	536.00	3.85	0.53	1.44	0.00
Kolkata Solid wasre Management Improvement Project (New)	JBIC	170.20	143.90	50.81	5.58	5.59	0.00
W.B.Corridor Development Project	ADB	557.50	352.20	134.00	120.51	86.49	0.00
Impv. of Primary Health Care / Basic Health Project	KFW	214.00	171.20	41.60	23.67	16.64	2.30
Health System Dev. Initiative	DFID	800.00	800.00	170.00	144.93	142.05	2.88
Kolkata Environmental Improvement Project	DFID & ADB	1999.20	1353.00	355.34	313.49	237.05	10.29
Water Supply & Solid Waste Management in 14 Municipal Towns	Italy	157.20	132.20	45.00	0.00	1.85	0.00
Kolkata Urban Service for the Poor (KMC)	DFID	739.83	714.63	120.00	122.01	144.71	0.00
Technical Education Quality Impv. Project (TEQIP)	World Bank & IDA	144.30	115.44	0.00	3.61	14.66	0.00
Programme for Strengthening Rural Decentralisation (SRD) in WB	DFID	1040.00	1040.00	60.00	66.41	61.08	7.67
West Bengal Public Sector Enterprise Reform Programme Phase II	DFID	384.00	184.00	0.00	97.47	41.89	0.00
Preparation of Coal- fired Power Station Rehabilitaion at BTPS Unit No. 5	World Bank	473.00	473.00	0.00	1.79	1.14	0.00
Capacity Building of Power Deptt. under DFID	DFID	-	-	0.00	0.00	0.90	0.00
Accelerated Development of Minor Irrigation in West Bengal (ADMI )	World Bank & IDA	1142.50	1142.50	0.00	3.64	1.29	2.35
<b>TOTAL</b>				<b>1385.22</b>	<b>1255.02</b>	<b>981.27</b>	<b>121.25</b>



## STATISTICS CELL

The Statistics Cell in the Budget Branch of Finance Department was constituted vide order no. 760-F, dated 20<sup>th</sup> January, 2004 with the objectives to compile, tabulate and analyze the data/information received from various sources like RBI, Planning Commission, UNDP, CMIE etc, to collect and compile all Central Finance Commission related data on an yearly basis including final report which is sent to the Finance Commission and to establish and develop a Library-cum-study room for Govt. officials. The library will preserve all state and central Govt. documents / reports / books / journals / notifications related to finance, economics and statistics, all Departmental publications, free publications, population and economic census reports etc.

Since March, 2004, one Assistant Director from the Bureau of Applied Economics & Statistics, Development and Planning Department who belongs to West Bengal Statistical Service has been placed in the Budget Branch to act as Statistical Officer for the stipulated work in the Finance (Budget) Department. Later the post was renamed as Advisor (Statistics), Statistics Cell, Finance Department vide order no. 7588-F, dated 17<sup>th</sup> October, 2006.

From November 2007, another officer of the rank of Assistant Commissioner, Sales Tax has been placed as Consultant (Public Finance) on part-time basis in the Cell to support the analytical part of public finance issues.

Both the aforementioned officers are appointed in the said Cell on service lending basis. Presently, one Lower Division Assistant and one Group 'D' staff are working in the Cell, whose service has been lent from the Finance (Audit) Department.

The following assignments have been taken up by the Statistics Cell.

- Collection and compilation of data from various Branches / Directorates / Units / Cells under Finance Department for Preparation of the Annual Administrative Report of the Finance Department.
- Assistance to the Budget Branch in the form of statistics etc.
- Collection and compilation of various information from the Departments as per prescribed proforma suggested by the Central Finance Commission.
- Day-to-day monitoring for infrastructure development of the Cell.

The Public Works Department has taken up the programme of implementation of e-Governance in the entire P.W.D including P.W.D.(Roads) and the Directorates thereunder. An Advisory Committee has been formed by the P.W.D. under the chairmanship of Principal Secretary, P.W.D. As per the request of P.W.D., Advisor (Statistics), Statistics Cell has been nominated to act as member of the Advisory Committee vide order no. 10146-F, dated 18<sup>th</sup> December, 2007.

## RIDF CELL

Rural Infrastructure Development Fund was established during 1995-1996 with the National Bank for Agriculture and Rural Development (NABARD) as the funding agency to give loan to State Governments and State-owned Corporations for completion of ongoing projects relating to (a) Medium and Minor Irrigation, (b) Soil Conservation, (c) Water-shed Management and (d) Other Rural Infrastructure Projects. Government of India finalizes and indicates a State-wise target of NABARD Loan in the Planning Commission Discussion each year. Finance Department of the State Government is the Nodal Department to monitor the flow of fund and the repayment of loan. The concerned administrative Departments with the approval of District Planning Committee send specific projects to the Finance Department for onward transmission to NABARD for RIDF loan. NABARD approves the projects under respective tranche in their Project Sanctioning Committee with certain terms and conditions for disbursement, repayment of loan and the rate of interest. An initial cost as start-up fund for the project may be released by NABARD and subsequent fund is released on the basis of expenditure incurred in the project. The State Government executes an irrevocable letter of authority in favour of RBI, Kolkata to debit the repayment of loan and payment of interest from the current account of the State Government on the basis of demand notice of NABARD.

So far, RIDF loan has been available from NABARD in fourteen tranches. NABARD sanctioned Rs.5381.98 Cr. and disbursed Rs.2997.54 Cr. under RIDF - I to XIV till March 31, 2009. Outstanding balance as on 31.03.2009 after pre-payment of RIDF I to V loans is Rs. 1784.41 Cr. The Government of India approved the XIV<sup>th</sup> tranche of RIDF from the year 2008-2009 covering eligible activities for projects of thirty-one specific items including rural roads, rural bridges, minor irrigation, soil conservation, flood protection etc. The Planning Commission approved Rs. 570.00 Cr for the State Government under RIDF during 2008-2009. The prevailing rate of interest on RIDF loans is 6.5% per annum.

Basic information about RIDF tranches X, XI, XII, XIII and XIV is given below:

Tranche	Year of Introduction	No. of Projects Sanctioned	Amount of Loan Sanctioned (Rs. in lakh)	Amount Released by NABARD during the year (Rs. in lakh)	Total Amount Released by NABARD under different tranches during the year (Rs.in lakh)
RIDF-X	2004-2005	953	52696.38	3445.67	19544.78
RIDF-XI	2005-2006	1443	45922.00	4695.66	32820.58
RIDF-XII	2006-2007	3315	51336.37	10765.89	37099.36
RIDF-XIII	2007-2008	3421	66500.37	11677.83	37647.41
RIDF-XIV	2008-2009	3923	81842.45	17903.27	52607.67

In order to monitor the Developmental Schemes financed by HUDCO / RIDF (NABARD) from technical point of view, one post of Technical Advisor has been created in Budget Branch. One Additional Chief Engineer in the Civil Wing of the West Bengal Senior Service of Engineers under P.W.D. held the post during the year. Two posts of Executive Engineers were created in the RIDF Cell for Pre-sanction scrutiny of projects of different Departments. One Executive Engineer held one post during the year. RIDF - VIII & RIDF - IX tranches were closed during the year 2008-2009.

## DATA PROCESSING CENTRE

This branch of Finance Department was established in 1974 with the objective of preparing consolidated reports on expenditures and receipts transacted in different Treasuries in West Bengal for exercising proper financial control over expenditure. In order to accomplish this task, input sheets, based on monthly accounts submitted to the AG, WB, were sent to the DPC by the Treasuries. In those days, the Key punch Operators at DPC punched data from input sheets into cards for feeding into computer systems. Reports were generated, at that time, by processing data captured on 'Punched Cards' using computer system of IBM Ltd. installed at their office at Camac Street. IBM having left India in 1978, processing was done at the Regional Computer Centre, Jadavpur University Campus.

DPC had done large volume of data entry jobs for the organizations like Calcutta Port Trust, Hindusthan Fertilizers, CMDA, Economic Census, ESI, UCO Bank etc.

With the advent of microprocessor-based low-cost user-friendly computers during late eighties and early nineties, the State Government had decided to take up computerization of Treasuries in 1994 and DPC was entrusted with the task of supervision of computerization of Treasuries in West Bengal. Till March 2009, DPC has been able to computerize 86 Treasuries in West Bengal. Steps have already been taken to computerize Pay & Accounts office, Delhi and fund provided for the purpose. At present 44 Treasuries are run under Thin-Client Browser based system, 41 Treasuries under Client Server system and there is one e-Treasury at DTA. This is one of the biggest IT projects in the State managed by DPC. It may not be out of place to mention that Treasury computerization project under the aegis of DPC is the most successful and well-managed IT project in the State. All the computerized Treasuries in West Bengal are now linked to the Directorate of Treasuries & Accounts (DTA) utilizing WBSWAN backbone and dial-up lines for transmission of data to DTA for timely generation of consolidated MIS reports comprising data of all the Treasuries.

DPC has also been associated with implementation of a pilot project for computerization of Registration Offices in Hooghly district. Incorporation of 'Determination of Market Valuation of Properties' module in the registration application software in an innovative way is a major breakthrough in this pilot project. Large volume of 'Market Valuation of Properties' data pertaining to Registration Offices of Hooghly District have also been fed into computer system at DPC for building up Market Valuation Databases in order to rationalize process of determination of valuation of properties through system. Apart from rationalization, there has been substantial improvement in citizens' services being provided by registration offices after incorporation of this system.

DPC has also been associated with computerization of a few other wings of the Finance Department, e.g. Finance Accounts, DPPGI, Finance Budget etc. Database containing information of pay & allowances of 8,000 employees of the State Secretariat has been built up at DPC in order to facilitate introduction of new and improved application software (COSA) at the Computer Section of the Secretariat Accounts.

### **DPC functions encompass following areas:**

- Assistance in computerization of different offices under the control of Finance Department.
- To guide user offices and interact with application developers during application software development phase.
- Fixing specifications of hardware and assessing requirement of computing resources considering workload, workflow, number of concurrent users etc.

- To help in assessing infrastructure requirements (in terms of civil & electrical) for installation of computer system.
- Supervising establishment of LAN vis-à-vis users' need and workflow.
- Supervising hardware & software integration and deployment of application software.
- Organizing hands-on training for the user offices.
- Building of database from large volume of data often required for introduction of computerized system in offices.
- Processing of data and generation of reports using application software.
- Procurement of and distribution of hardware, system software to Treasuries and different wings under Finance Department.
- Procurement and distribution of computer consumables to Treasuries and different wings under Finance Department.

#### **Staffing Pattern and Present Staff Strength:**

Name of Post	Sanctioned Post(s)	Present Strength	Vacant Post(s)
1. Senior System Analyst	1	1	0
2. Data Preparation Officer	1	0	1
3. System Analyst	1	0	1
4. Data Entry Operator – Supervisory Grade	3	3	0
5. Data Entry Operator – Grade I	10	10	0
6. Data Entry Operator – Basic Grade	13	3	10
7. Upper Division Assistant	4	4	0
8. Lower Division Assistant	4	0	4
9. Typist	1	1	0
10. Driver	1	0	1
11. Group-D Staff/Muharrir/R.S.	4	2	2
<b>Total</b>	<b>43</b>	<b>24</b>	<b>19</b>

#### **Targets & Achievements during 2008-09:**

##### Targets:

- Conversion of 5 partially computerized (Host-based system) Treasuries [Canning, Darjeeling, Arambagh, Kol PAO-I & Baruipur] into latest 'Browser-based 3-tire architecture' Treasuries using thin client as font ends.
- Replacement of hardware, software with upgraded system (from Client-based to Brower-based Thin-Client system) in 31 old Treasuries including DTA.

##### Achievements:

- All the 5 Host-based Treasuries were converted to Brower-based Thin-Client system. Concerned Treasuries are Canning, Darjeeling, Arambagh, Kol PAO-I & Baruipur.
- Replacement of hardware, software with upgraded system (from Client-based to Brower-based Thin-Client system) in 31 old Treasuries has been completed.

# AUDIT BRANCH

The rules of the Government of West Bengal have assigned certain tasks and responsibilities upon the Finance Department in the matter of Finance, Service and related aspects. The Audit Branch for which this report relates is to scrutinize different proposals with financial implications, service matters before implementation by respective Departments. Advice is also given to various Departments in the matter of W.B.S.R., W.B.F.R., & W.B.T.R. etc. This branch also functions as the Nodal Agency in respect of Public Service Commission, West Bengal Administrative Tribunal, Pay Commission matters.

Moreover, in order to deliver uniformity in approach on service and Pay matters, Treasuries, Pensions etc. there are specialized groups in Audit Branch like Group-P, Group-T, Group-J, Group-K, and others.

Audit groups of the Finance Department Vis-a-Vis the Administrative Departments attached to them are given hereunder:

1. Group-AI Agriculture, A.R.D., Fisheries, Co-operation and Agricultural Marketing Departments.
2. Group-AII Consumer Affairs, Food & Supplies, and Land and Land Reforms Departments.
3. Group-B School Education, Higher Education, Technical Education and Training, Mass Education Extension and Library Sciences, Science & Technology, Food Processing Industries & Horticulture, Sundarban Affairs, Madrasah Education portion of Minority Affairs and Madrasah Education Departments.
4. Group-C Commerce and Industries, Industrial Reconstruction, Public Enterprises, Micro & Small Scale Enterprises and Textiles Departments.
5. Group-D Home, Parliamentary Affairs, P & A.R., C.M. Secretariat and Civil Defence Departments.
6. Group-E R.R. & R., Backward Classes Welfare, Women & Child Development and Social Welfare, Minority Affairs & Madrasah Exn. (Excepting Madrasah Education Portion) Departments.
7. Group-F Public Works (Roads), Public Works, Housing, Irrigation and Waterways, Public Health Engineering, Water Resources Investigation and Development Departments.
8. Group-G Hill Affairs, Fire and Emergency Services, Jails, Paschimanchal Unnayan Affairs Departments.
9. Group-I I & CA, Tourism, Forests, Environment, Sports and Youth Services Departments.
10. Group-L Labour, Law and Judicial Departments.
11. Group-O Health & Family Welfare Department.
12. Group-R Urban Development, Power & NES, Transport, Panchayats & Rural Development, Municipal Affairs DepartmentS.
13. Group-S Information Technology and Bio-Technology Departments.

The functions of various special groups are indicated below :

1. Group- H Establishment matters of Finance Deptt., Central Despatch Office, Personal Assistants' Pool, Public Service Commission, Data Processing Centre, W.B. Administrative Tribunal, Internal Audit Branch, Economic Offence Investigation Cell, Policy Planning Unit, Statistics Cell, Surplus Pool, Assembly matters, Audit matters of Finance (Revenue) Deptt., Excise Deptt and Small Savings Directorate.

2. Group-J Pension, Provident Fund and Group Insurance, Political Sufferers' Pension and allied matters.
3. Group-K Liveries/ Uniforms, Stationery Articles, Newspapers/Periodicals and Finance Department's Library.
4. Group-M Work related to Employment and Self-employment and interface with State Level Bankers' Committee (SLBC) / matters relating to the West Bengal Financial Corporation and West Bengal Infrastructure Development Financial Corporation.
5. Group-N Budget, RIDF, HUDCO, EAP, FC matters, SFC matters, Negotiated Loans, DPC, Disaster Management and Development & Planning Departments.
6. Group-P All proposals relating to creation of posts, filling up of existing vacant posts, up-gradation of posts and services and pay matters of Govt. employees and others, West Bengal Health Scheme, 2008.
7. Group-T Treasury Rules, Financial Rules, Delegation of Financial Power Rules, Administration of the Directorate of Treasuries and Accounts, Cadre controlling Group in respect of W.B.A & A.S. Service, Proposals relating to purchase / hiring of cars, retention of cars, purchase of office equipments, sanction of telephones, expenditure for refreshment in meetings/ seminars.

The following Branches /Cells are also there to work independently:

Internal Audit Branch	Matters related to internal audit, pending audit paras of AGWB, etc.
Revenue Branch	Matters related to taxation, revenue etc.
Law Cell	Matters related to court cases.

**Number of files received and disposed of in 2007-08 & 2008-09:**

Groups	2007-08			2008-09		
	Received	Disposed of	Pending	Received	Disposed of	Pending
Group-AI	878	757	121	970	970	-
Group-AII	135	126	9	344	343	1
Group-B	2336	2236	100	2533	2397	136
Group-C	625	599	26	701	674	27
Group-D	1998	1998	Nil	1727	1727	-
Group-E	620	607	13	809	788	21
Group-F	848	848	Nil	1141	1141	-
Group-G	589	504	85	600	584	16
Group-H	464	445	19	420	400	20
Group-I	2828	2828	Nil	2570	2570	-
Group-J	140	127	13	239	237	2
Group-K	153	153	Nil	92	92	-
Group-L	781	769	12	824	821	3
Group-M	663	663	Nil	275	275	-
Group-O	917	917	Nil	870	870	-
Group-P	9843	9621	222	7725	6473	1252
Group-R	1023	915	108	1207	1099	108
Group-S	209	208	1	163	163	-
Group-T	3389	3389	Nil	2183	2183	-
<b>Total</b>	<b>28439</b>	<b>27710</b>	<b>729</b>	<b>25393</b>	<b>23807</b>	<b>1586</b>

## DIRECTORATE OF TREASURIES & ACCOUNTS

### Staffing pattern and present staff strength :

This Directorate is having two offices at two different places. One is D.T.A. Office at 4, Lyons Range, Kolkata - 700 001 and another is D.T.A. (P.D. & R.B.D. Cell) Office at Johar Building, 5<sup>th</sup> Floor, P-1, Hyde Lane, Kolkata - 73. All the Clerical Staff and Typists of this Directorate are recruited through P.S.C., W.B. Statement showing the staff pattern and present staff strength of these two offices is furnished below separately.

#### D.T.A. Office at 4, Lyons Range, Kolkata – 700 0001.

Name of the Post		Sanctioned Strength	Present Strength	Vacant Post
1.	Director of Treasuries & Accounts, West Bengal	1	1	Nil
2.	Additional Director of Treasuries & Accounts, W.B.	1	-	1
3.	Joint Director of Treasuries & Accounts, W.B.	6	6	Nil
4.	Dy. Director of Treasuries & Accounts, W.B.	1	1	Nil
5.	Assistant Director of Treasuries & Accounts, W.B.	1	1	Nil
6.	Jr. Accounts Officer-cum-Administrative Officer	1	1	Nil
7.	Inspector of Treasuries	4	4	Nil
8.	Head Clerk	3	3	Nil
9.	U. D. Clerk	6	6	Nil
10.	L. D. Clerk	5	4	1
11.	Supervisory Grade Typist	1	1	Nil
12.	Stenographer	1	1	Nil
13.	Steno-Typist Grade-I	1	1	Nil
14.	Steno-Typist Basic Grade	1	-	1
15.	Typist Grade-I	2	2	Nil
16.	Typist Basic Grade	2	1	1
17.	Muharrir Grade-I	1	1	Nil
18.	Muharrir Grade-II	1	1	Nil
19.	Cash Sarkar	1	1	Nil
20.	Duplicating Operator	1	1	Nil
21.	Duftry	1	1	Nil
22.	Group 'D' Grade I	4	4	Nil
23.	Group 'D'	3	3	Nil

#### D.T.A. (P.D. & R.B.D. Cell) Office, Johar Building, P-1, Hyde Lane, Kolkata-73.

Name of the Post		Sanctioned Strength	Present Strength	Vacant Post(s)
1.	Additoinal Director (Pension Disbursement)	1	1	Nil
2.	Astt. Pension Disbursing Officer	1	1	Nil
3.	Junior Accounts Officer	4	4	Nil
4.	Head Clerk	1	1	Nil
5.	U. D. Clerk	5	5	Nil
6.	L. D. Clerk	6	4	2
7.	Typist Basic Grade	2	1	1
8.	Record Supplier	1	1	Nil
9.	Group D	5	3	2

### **Objectives/ nature of works/responsibility :**

The Directorate of Treasuries & Accounts, West Bengal was formed to look after the work of Treasuries in West Bengal and to impart training to the Treasury staff and other officials. In particular, this Directorate has been performing the following functions.

- a) Follow-up action on audit reports / inspection reports on Treasuries, if any, the Bank statements of Treasuries through discrepancies.
- b) Liaison with Accountant General's Office, Banks, Treasuries.
- c) Inspection of Treasuries
- d) Establishment related works of Kolkata Pay & Accounts Offices.
- e) Disbursement of pension of employees of Non-Govt. Educational Institutions within Kolkata. (Total no. of Pensioners -13246).
- f) Monitoring progress of submission of monthly accounts to the Accountant General, West Bengal.
- g) Making arrangements for printing of important rules, manuals, registers, forms required for Treasury Administration wherever necessary and for supply thereof.
- h) Maintenance of records, registers in respect of Group Insurance (old and new schemes).
- i) Monitoring progress of construction of Treasury Buildings.
- j) Collection of daily scroll from S.B.I., F.S.L.O.,1,Strand Road, Kolkata-700001 and submission of the same to the appropriate authority and other related works thereof as per direction of Finance Department.
- k) Organizing training/meeting with DDOs at Districts and at Head Quarters as and when required.
- l) Verification of discrepancies on the accounts of other offices as pointed out by Accountant General, West Bengal from time to time as per direction of Finance Department.
- m) Maintenance of records of A.E.C.D.
- n) Training of newly recruited officers of W.B.A.& A.S.

### **Status of computerization:**

At present there are 87 Treasuries under the Government of West Bengal. Out of 87 Treasuries, 86 treasuries located in West Bengal have been fully computerised. New Delhi Pay & Accounts Office is, at present, running manually. It has been targeted to convert this Pay & Accounts Office into fully computerised system within December 2009. There is no cash Treasury in West Bengal. All the Treasuries are Bank-linked Treasuries. The system of payment through Cheque had been introduced in all the Treasuries and all the Government transactions are carried out through Banks. The Link-Banks are Reserve Bank of India, State Bank of India, Central Bank of India and United Bank of India. There is at least one Treasury in each District Headquarter and also in each Sub-Division in West Bengal. There is no Sub-Treasury in West Bengal. All the Treasuries are separate units and acting as independent Treasuries. There are two Treasuries in most of the District Headquarters and in some big Sub-Divisions for the convenience of Government Transactions. There are 31 treasuries in 18 District headquarters and 50 treasuries in 46 Sub-Division headquarters. From 1<sup>st</sup> April 2007 a new Pay & Accounts Office has been functioning at New Delhi linked with State Bank of India, New Delhi Main Branch.



**Number of files / cases received, disposed of and pending at DTA, WB(HQ):**

Financial Year	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
2004-2005	82	2754	2836	2694	95	142
2005-2006	142	2570	2712	2658	98	54
2006-2007	54	2712	2766	2628	95	138
2007-2008	138	2845	2983	2915	97	68
2008-09	68	2812	2880	2805	97	75

**Number of Pension cases received, disposed of and pending at D.T.A. (P.D & R.B.D. Cell):**

Financial Year	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
2004-2005	Nil	1418	1418	All	100	Nil
2005-2006	Nil	1326	1326	All	100	Nil
2006-2007	Nil	1261	1261	All	100	Nil
2007-2008	Nil	780	780	770	98.71	10
2008-2009	10	808	808	800	99	8

**Publications:**

- WBTR, 2005 has already been published under supervision of this Directorate.
- Matter of publication of General Circular, Volume IV(Part –I & II) has already been completed.
- Matter of publication of Financial Rules is under process.

## DIRECTORATE OF PENSION, PROVIDENT FUND & GROUP INSURANCE

The notification setting up this Directorate was issued in the year 1983. This Directorate actually started functioning in the year 1984 with Municipal Pension cases only. Director or any other Officer in his office at Purta Bhavan, Salt Lake, Kolkata-91 authorised by him was authorized to act as 'Audit Officer' for the purpose of the audit of pension related documents and issue of Pension Payment Orders/Family Pension Payment Orders in respect of individual retired/deceased employee. First School Pension Payment Order was issued on 07.12.1985.

Besides, this Directorate of Pension, Provident Fund & Group Insurance was entrusted with the task of determination of interest on Provident Fund accumulation Operator-wise and allotment of Provident Fund Interest as due to the Operators who deal with the Provident Fund cases of different Non-Govt. Aided or Sponsored Institutions, Panchayat Bodies, Local Bodies etc.

### Staffing pattern and present staff strength:

Name of the Post	Sanctioned Strength	Present Strength
Director	1	1
Joint Director	1	3*
Deputy Director	1	2**
Assistant Director	8	8
Law Officer	1	-
System Analyst	1	-
Stenographer	1	1
Head Clerk-cum-Accountant	12	12
U.D. Clerk	40	40
Supervisory Typist	1	1
Grade-I Typist	3	3
Basic Grade Typist	4	4
L.D. Clerk	26	24
Data Processor	2	-
Driver	1	1
Cash Collecting Sarkar	1	1
Record Supplier	6	6
Group-D	15	9
Total	125	116

\*As per G.O. No.1707-F dated 03.03.08 two posts of Assistant Directors have been re-designated as "Joint Director". These two posts will revert back to the posts of Assistant Directors as soon as they are vacated by the existing WBA & AS Officers. One Joint Director is under Order of Transfer.

\*\*As per G.O. No.7336-F dated 28.07.09. one post of Assistant Director has been re-designated as "Deputy Director". This post will revert back to the post of Assistant Director as soon as the post is vacated by the existing officer.

As per Memo No. 839/DPPG dated 11.12.08 a proposal for creation of the following posts has been forwarded to Finance Department, Government of West Bengal:

Assistant Director	3
Law Officer	1
Head Clerk –cum- Accountant	3
U.D.Clerk	9
L.D.Clerk	3
Record Supplier	1

### **Objective/nature of work/responsibility:**

The Objective of the State Government as well as of this Directorate is to hand over Pension Payment Order to the concerned employee on the date of his/her superannuation or immediately before it. As the process for achieving the target is not exclusively dependant on the function of this Directorate, the very objective is being delayed for no fault of its own. As for example it may be mentioned that the School Education Department, Government of West Bengal under Order No.88-SE(B) dated 26<sup>th</sup> May, 1998 formulated guidelines and time schedule for handing over Pension Payment Order on the date of superannuation of the concerned teaching / non-teaching employee of The West Bengal Non-Govt. Sponsored/Aided Educational Institution regarding processing of pension cases.

As per this order an employee shall apply for pension eighteen (18) months prior to retirement. The School (Secondary, Higher Secondary, Junior High, Junior Madrasah, Madrasah, High Madrasah) / Sub-Inspector of Circle (Primary Education) shall send the pension papers received from the concerned employee to the District Inspector of Schools (Pension Sanctioning Authority) fifteen (15) months ahead of the date of superannuation of the employee (Para 1.5)

Joint Director of Accounts of the Pension Sanctioning Authority shall send the papers to the Deputy Director of Accounts (For Secondary, Higher Secondary etc.) / Controller of Finance, District Primary School Council twelve months (12) prior to the date of superannuation of the employee (Para 3.3)

After obtaining certificate as to the correctness of the case from the Deputy Director/Controller of Finance, District Primary School Council the Pension Sanctioning Authority shall send the pension papers to the Directorate of Pension, Provident Fund & Group Insurance, West Bengal six (6) months in advance of the date of superannuation of the employee. (Para 3.5)

Directorate of Pension, Provident Fund & Group Insurance shall complete audit observations within three (3) to four (4) months prior to the date of superannuation. Audit objection cases shall be returned to the P.S.A. for complying the observations and the resubmission to the DPPG so that the Pension Payment Order shall be issued within service period of the concerned employee and in the error-free cases the DPPG shall authorize Pension Payment Order one month in advance from the date of superannuation of the employee concerned. (Para 5.3)

On an average 2,000 School pension cases are received by the DPPG per month and out of the said number average 60% cases are found to be truly advance cases (i.e. received six months ahead the date of superannuation). Pension cases of other Local Bodies are generally received long after retirement/death of the employees and this is the main hurdle in the way of fulfilling the objective.

### **Law Cell :**

Of late the number of High Court cases are increasing at an alarming rate which requires immediate attention. In the year 2008-09 the number of court cases exceeded 7000. The main cause of high court cases arises from delayed payment of retiral benefits which may be attributed to the following reasons:

1. Delay in submission of pension papers by the Pension Sanctioning Authority (PSA) – District Inspector Of Schools (P.E.)/District Inspector Of Schools (S.E.) etc.
2. Delay in furnishing replies to Return Memos. (RM) issued by DPPG to PSAs.
3. Delayed Settlement Of Court Cases of Pensioner(s).
4. Delay in receiving pension cases sent to School Education Department By the DPPG.

The complete picture regarding delayed payment and total liability on account of penal interest which may run to crores, is not available in the office of the DPPG as the payment is made by the Treasuries. However the total performance of law cell is given as follows:

Year	No. of Cases Received	Cases Disposed of
2004-05	2082	Almost 90% of cases are disposed of
2005-06	2518	Almost 90% of cases are disposed of
2006-07	4822	Almost 70% of cases are disposed of
2007-08	7926	A good number of cases are already disposed of and the work is in progress for the rest
2008-09	2674	A good number of cases are already disposed of and the work is in progress for the rest

### Grievance Cell :

A Grievance Cell in this Office is working under one Assistant Director who looks after various queries and redresses the grievance from the pensioners.

### Nature of works :

A file-flow chart may explain the nature of work clearly and the same is depicted below :-

#### PENSION - PHASE-I

(1)	(2)	(3)	(4)	(5)
Counting of received cases with reference to the individual case Memo. No. and date	Diary in the respective Register	Individual File Opening, Category-wise and District-wise	Sorting, Advance cases, Old cases, High Court cases etc.	Allotment of files to Audit Cells under intimation to the Asstt. Director in charge of the Cell normally in the 3 <sup>rd</sup> Month from the date of receipt.

**Note:** Re-submitted and Revision cases – (1) & (2) are common. These files are to be searched out from the record-room for allotment to Cell within 15 (fifteen) days (resubmitted) / 30 (thirty) days (revision cases).

#### PENSION – PHASE-II

##### A) Audit Work (by Auditors)

(1)	(2)	(3)
Verification of Pension papers, Service Book and Pay, Leave etc.	Checking of Input Sheet and Calculation	In error-free cases auditor recommends issue of Pension Payment Order. In defective cases, auditor puts up draft audit observations.(RM)

B) Files submitted to the Head Clerk-cum-Accountant of the Cell for review/re-examination.

C) Files submitted to the Assistant Director in Charge of the Cell concerned for review/re-examination for Printing of Pension Payment Order / typing the Return Memo. i.e. Audit Observation.

#### PENSION – PHASE-III

Pension Payment Order	Audit Observations (RM)
i) Enlisting Input Sheets in register	i) Audit Observations are typed and submitted to the A.D.concerned.
ii) Data entry in Computer terminals	ii) A.D.compares and signs RM (Return Memo.)

iii) Calculation generation in computer	iii) Files are sent to the Issue Section
iv) Printing of individual P.P.O. – 4 (four) copies per person.	iv) Issue Section segregates returnable documents and puts issue number and date on RM.
v) Sorting of P.P.O.s and filing	v) Packaging of issued RM for PSA and copy of the same to the incumbent
vi) Processing i.e. fixing photographs, Specimen signatures etc. with P.P.O. and separation of Service Book(s) from other records in file and drafting forwarding letter in order to send back Service Book and a copy of PPO to the PSA	vi) Delivery of documents to the Postal personnel after entries in speed post register
vii) Submission of processed cases to the concerned A.D. for his signature (after verification) on four copies of PPO, Service Book and forwarding letter.	vii) Files kept in Return Memo. Rack through computer for searching out whereabouts when needed
viii) Listing of files with signed PPOs etc. by the A.D. for sending to Issue Section	
ix) Issue Section issues PPOs	
x) Separate packaging for the Individual (Pensioner), Treasury Officer and for the P.S.A.	
xi) Entries in speed post Register – For individual En-block for T.O. En-block for PSAs (for districts)	
xii) Handing over PPOs/Service Books etc. to the Postal personnel	
xiii) Files sent to Record Room for preservation	

### **Responsibility:**

To perform audit work as per rules/norms.

To maintain time schedule for disposal of pension cases.

To submit performance report at the week end to the concerned A.D. of the Cell.

### **Regarding Provident Fund Interest:**

Total number of Operators – 1300 (approx.)

Yearly interest payment amount – Rs.370 crores (approx.).

Operator or his representative brings the PF Statement on which interest is claimed along with certified Pass Book/Certificate given by the concerned Treasury Officer indicating the Closing Balance of the previous financial year(s). Claim should be filed by May of each year.

Auditors of DPPG check the documents before acceptance. Claim sheets (normally called Plus-minus Statements) are placed in the relevant file and interest determined through the Computer. Thereafter, allotment of interest is made to the individual Operator on the basis of availability of fund given by the Finance Department, Government of West Bengal during a particular financial year.

Regarding payment of interest on provident fund balance arrear claim of interest on P.F. balance was a common phenomenon in the recent past. By constant endeavour and issuing frequent strictures by this Directorate the provident fund operators have become conscious and as a result the arrear period has been reduced to 3 to 5 years now. In many cases, however it has been seen that the operators after overcoming the 'backlog claim' keep the claim upto date.

Responsibility – As long as the fund is there, interest payment continues and it ends within the particular financial year. Rest cases are brought forward to the next financial year. For the year 2008-09 the amount sanctioned by Finance Department was Rs.345.00 crores and an amount of Rs.323,95,28,477 (Rupees Three hundred Twenty Three crores Ninety Five lakh Twenty Eighty thousand Four hundred Seventy Seven) only was released in favour of 1007 operators.

### **Acts administered by the Directorate:**

Only one Act is followed in P.F. interest payment cases viz. The West Bengal Non-Government Educational Institutions and Local Authorities (control of Provident Fund of Employees) Act, 1983. Others are either Rules or Schemes as noted below :

P.F. - The West Bengal Non-Government Educational Institutions and Local Authorities (Control of Provident Fund of Employees) Rules, 1984.

#### **A. Pension and Other retirement dues**

- (i) The West Bengal Recognised Non-Government Educational Institution Employees (D.C.R.B.) Scheme, 1981- Higher Secondary / High / Jr. High / Primary / Staff of DPSC / Technical Schools / Sponsored Libraries / Mass Education Extension Centres etc. etc. including Madrasah, Junior Madrasah etc.
- (ii) Model Pension Rules, 1982 for the employees of Urban Local Bodies, now nomenclatured as the West Bengal Municipal (Employees' D.C.R.B.) Rules, 2003.
- (iii) D.C.R.B. Scheme, 1985 for the employees of Panchayats.
- (iv) D.C.R.B. Scheme for the employees of the West Bengal Social Welfare Advisory Board
- (v) D.C.R.B. Scheme for West Bengal State Book Board.
- (vi) D.C.R.B. Scheme for West Bengal Khadi & Village Industries Board
- (vii) D.C.R.B. Scheme for West Bengal Pollution Control Board
- (viii) D.C.R.B. Scheme for West Bengal Council of Higher Secondary Education
- (ix) D.C.R.B. Scheme for West Bengal College Service Commission
- (x) D.C.R.B. Scheme for West Bengal Sports Council
- (xi) D.C.R.B. Scheme for C.S.P.C.A.
- (xii) D.C.R.B. Scheme for H.R.B.C.
- (xiii) D.C.R.B. Scheme for Netaji Institute for Asian Studies
- (xiv) D.C.R.B. Scheme for State Universities, 1999 etc.
- (xv) D.C.R.B. Scheme for Darjeeling Gorkha Autonomous Hill Council Employees.
- (xvi) D.C.R.B. Scheme for Institute of Development Studies.
- (xvii) D.C.R.B. Scheme for Urdu Academy
- (xviii) D.C.R.B. Scheme for CADDC
- (xix) D.C.R.B. Scheme for West Bengal Higher Education Council.

#### **B. Relevant Pay and Allowances Rules, Service Rules, Leave Rules etc.**

C. Other Orders -68-SE(B) dated 25.02.04 of School Education Department, Government of West Bengal.

Transfer of Pension Payment Orders of the retired Teaching/Non-teaching employees of the Non-Govt. Recognised Educational Institutions to the Treasuries located outside the State of West Bengal through the Office of the Accountant General (A&E), West Bengal (Act as Special Seal Authority). Both the old cases where pensioner drew pension etc. from a Treasury in West Bengal and now desires to draw pension from other State Treasury of his choice and fresh cases.

#### **D. High Court cases related to Service, Pay, Pension of the non-Govt. employees.**

#### **E. Other miscellaneous works, guided under different rules/orders.**

### **Current policy of the Directorate:**

- a) To dispose of pension cases as quickly as possible but not later than 3 (three) months of receipt from the Pension Sanctioning Authority concerned.
- b) To sanction upto date interest on Provident Fund on the basis of claims for interest submitted by different operators of P.F. Deposit Accounts.
- c) To take immediate follow- up action on the Hon'ble High Court's Orders.
- d) To take immediate steps for redressal of grievances of retired teachers / pensioners etc. concerning this Office.

### **Status of computerization:**

In June, 1990, this Directorate first issued Computer printed Pension Payment Orders in respect of the retired/deceased employees of Non-Govt. Recognised Educational Institutions, Local Bodies and Panchayat Bodies.

The C.M.C. Ltd., a Govt. of India Undertaking did the job on receipt of INPUT SHEETS for Individual Pensioner prepared/checked and approved by the DPPG. At the material time besides the DPPG, there was Finance Department, Non-Govt. Pension Cell which looked after pay and Service Verification of the employees of Non-Govt. Educational Institutions and Panchayat (3-tier) employees. It was wound up on 31.12.1995. Local Bodies' employees' pay and services are still verified by the Directorate of Local Bodies under Municipal Affairs Department, Govt. of West Bengal.

On and from 31.03.1994, agreement for printing of PPO by the CMC Limited ceased and in-house Computered System was installed in the DPPG wherefrom the first PPO was printed on 16<sup>th</sup> April, 1994. This system is operated for date entry, calculation generation and printing of PPO. After data entry, Computer also states the status of a Pension case.

The system is a Server Based Operating System linked with eight dumb terminals through a 16-port HUB. There is a Line printer capable of printing out 4 copies for each pensioner by 20 seconds. Continuous pre-printed Pension Payment Order Forms are used in the Lipi Printer.

Besides, this Directorate purchased with the prior permission of the Finance Department, Govt. of West Bengal a Compaq PC with internal Modem. This Directorate also purchased four (4) PCs along with a 5100-Laser Printer and other accessories with the approval of the Finance Department.

All the PCs are connected by LAN and daily official business in Law Cell, P.F. Cell, Grievance redressal Cell and Record Room is being done. We have also started keeping records of all files and letters received in the office through the PCs.

NIC has developed a new programme for upgradation of the existing system and phasing out the old software using Oracle 7.3 platform – SCO Unix for which no maintenance support (AMC) is available from the office of the D.T.A. West Bengal. The work for development of the new system is nearing completion.

Previously we received 15 (fifteen) thin clients from Finance Department and a requisition for additional 7 (seven) thin Clients is still pending.

### **Targets and achievements:**

Our target is to settle cent percent advance cases (e.g. cases received prior to six months of retirement) before retirement and in all other cases to settle them within three months of its receipt and also to clear all Provident Fund Interest cases within the same year in which it is received.

Presently we have achieved nearly 100% of our target.

### Maintenance of accounts and audit:

We are doing some accounts work such as preparation of salary bills, P.F. sanction memos., P.F. bills etc. by using a PC.

The accounts of this Directorate were inspected last by an audit team of the Office of the Accountant General (Audit), West Bengal in September 2008 and period of inspection was from 01.07.2006 to 31.08.2008.

### Number of files/cases received, pending and disposed of :

#### SCHOOL PENSION CASES

Primary / Junior High / High / Higher Secondary / Jr. Madrasha / High Madrasha / Junior Technical Schools/Polytechnics/Libraries (Rural & Urban)/Mass Education Extension etc., all covered under the West Bengal Non-Govt. Recognised Educational Institution Employees (D.C.R.B.) Scheme, 1981 issued by the Education Department, Government of West Bengal under Memo. No.136-EDN(B) dated 15.05.1985 (Other than Primary Schools, Primary Teachers' Training Schools and Staff of District Primary School Boards all educational institutions hereinabove are grouped in Secondary).

PERIOD	FRESH CASES ONLY		1 <sup>ST</sup> PENSION PAYMENT ORDER	
	PENSION CASES RECEIVED		PENSION PAYMENT ORDER ISSUED	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
UPTO 31.03.2000	56290	35362	51867	33105
2000-2001	8334	8269	1512*	1315*
2001-2002	9113	7087	17244	13399
2002-2003	10308	7867	11051	7480
2003-2004	8701	9180	8305	8920
2004-2005	7600	7857	6464	7508
2005-2006	9021	7704	8733	7556
2006-2007	7346	6959	8243	7628
2007-2008	6984	6135	7151	6110
2008-2009	7633	6691	6732	6143
<b>Total</b>	<b>131330</b>	<b>103111</b>	<b>127302</b>	<b>99164</b>

### Cases in hand of DPPG and in PSA's Office with audit observations

Cases returned to the PSA's Office with audit observation:

	As on 31.03.05	2006-07	2007-08	2008-09
Primary	737	812	1350	953
Secondary	928	1135	1642	930

### Cases along with advance cases in hand of DPPG

	AS ON 31.03.05	2006-07	2007-08	2008-09
Primary	3166	2482	2358	2890
Secondary	2967	2239	2436	2880



**Under Model Pension Rules formulated by the then LGUD Department, now the Municipal Affairs Department, Government of West Bengal, Municipalities and other Local Bodies' Fresh Pension cases only (No revision).**

Period	Cases Received	P.P.O. issued
Upto 31.03.2000 (From 1984)	12250	11331
2000-2001	1260	1507*
2001-2002	1356	1352
2002-2003	886	878
2003-2004	788	413
2004-2005	205	216
2005-2006	958	866
2006-2007	780	696
2007-2008	806	563
2008-2009	1020	1100
<b>Total</b>	<b>20309</b>	<b>18922</b>

\* Resubmitted cases added.

Position	No. of Cases as on		
	31.03.07	31.03.08	31.03.09
Cases lying with the PSAs after audit Observation given by the DPPG	1115	1194	763
Cases lying with the DPPG including Advance cases	109	273	251

**DCRB Scheme, 1985 for the employees of Panchayat Bodies issued by the Panchayats and Rural Development Department, Government of West Bengal.**

Period	Pension cases Received			Pension Payment Orders issued
	New	Resubmitted	Total	
Upto 31.03.2000	12055		12055	10607
2000-2001	1096		1096	968
2001-2002	946		946	759
2002-2003	1056		1056	1566
2003-2004	920	643	1563	1019
2004-2005	887	639	1526	927
2005-2006	890	358	1248	823
2006-2007	824	360	1184	842
2007-2008	738	504	1242	685
2008-2009	738	368	1106	831
<b>Total</b>	<b>20150</b>	<b>2872</b>	<b>23022</b>	<b>19027</b>

Category	No. of Cases as on 31 <sup>st</sup> March		
	2007	2008	2009
Cases returned with audit observations to the PSAs (ZP – D.M., Panchayat Samitis – S.D.O., G.P. – B.D.O.)	923	526	370
Cases lying with the DPPG	240	271	176

### Other Pensions

	Cases received as on 31 <sup>st</sup> March			Pension Payment Orders issued as on 31 <sup>st</sup> March		
	2007	2008	2009	2007	2008	2009
1. Social Welfare Advisory Board	415	470	87	331	342	43
2. Khadi Board	48	129	68	48	48	34
3. Book – Board	7	14	7	3	4	2
4. H. S. Council	56	67	14	46	51	10
5. CSPCA	44	44	0	41	41	0
6. Sports Council	10	13	6	10	10	3
7. Darjeeling Gorkha AHC	15	17	4	14	17	2
8. College Service Commission, West Bengal	2	2	7	1	2	4
9. Netaji Institute for Asian Studies	3	4	0	3	4	0
10. Hooghly River Bridge Commission	22	27	2	18	28	2
11. Pollution Control Board	6	9	5	6	9	4
12. Agricultural Training Centre	0	27	26	0	0	14
<b>Total</b>	628	823	226	521	556	118

Category	No. of Cases as on 31 <sup>st</sup> March		
	2007	2008	2009
Cases returned to the PSAs after audit Observation	99	109	129
Cases lying with DPPG	8	59	19

## ASSISTANCE TO POLITICAL SUFFERERS (APS) BRANCH

A.P.S. Branch is borne in the joint establishment of Finance Deptt. This Branch was formed in order to implement a scheme named “ Scheme for assistance to political sufferers.” It is located at 131/ A, B. B. Ganguly Street, Kolkata-12.

### Staffing pattern and present staff strength:

The Present Staff Strength is furnished below:

Name of the post	Sanctioned Strength	Present Strength
Assistant Secretary	1	1
Section Officer	2	2
U.D.Assistant.	3	3
L.D. Assistant	1	1
Typist	2	2
Muharrir Gr-I	1	1
Group- D	1	1

### Objectives/nature of Works/Responsibilities:

Objectives: Grant of monthly allowance to those persons who had suffered for their participation in post-independence democratic movements and also to some Freedom Fighters.

Nature of Work: Revision of cases, proceeding of pending cases, preparing agenda for C.S.C. meetings.

Responsibility: Smooth disposal of pending cases.

There is a Cabinet Sub-Committee consisting of 4 M.I.C.'s to consider the cases in a meeting held periodically. The expenditure is debitable to the Head “ 2235-Social Security and Welfare -60 - Other Social Security and Welfare Programmes - 200-Other Programme-Non Plan - 034 - Payment of monthly allowances to political sufferers for Post - Independence Democratic Movement (FA)-50-Other Charge”.

### Number of Files / Cases received, disposed of and pending:

Financial Year	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
2004-2005	5231	Nil	5231	3000	57.35	2231
2005-2006	2231	20	2251	2251	100	Nil
2006-2007	Nil	2510	2510	2510	100	Nil
2007-2008	Nil	2692	2692	2692	100	Nil
2008-2009	Nil	2805	2805	2805	100	Nil

## DIRECTORATE OF SMALL SAVINGS

The Directorate of Small Savings with headquarters at Writers' Buildings, has 19 (Nineteen) zonal offices in the districts including one at Writers' Buildings for Kolkata Zone. The headquarters office is headed by the Director, Small Savings & Ex-Officio Joint Secretary, Finance Department and the zonal offices are headed by the Deputy Directors of Small Savings, who are the members of the West Bengal Civil Service (Executive).

### **Staffing pattern and present staff strength:**

Detailed staffing pattern and the present strength at Headquarters and districts are given below.

#### **A) STAFFING PATTERN AT HEADQUARTERS**

<b>Sl.No</b>	<b>Name of the Post</b>	<b>Sanctioned Strength</b>	<b>Present Strength</b>
1.	Director, Small Savings	1	1
2.	Deputy Director, Small Savings & E.O.OSD (D.S.) , Finance Dept.	1	-
3.	Assistant Director (Head Qr.)	1	1
4.	P.A. Grade.I (Schedule 'B')	1	1
5.	Head Clerk	1	1
6.	Liaison Officer	1	1
7.	Sr. Statistical Asstt.	1	-
8.	Typist (Gr-I)	2	2
9.	Upper Division Clerk	5	5
10.	Lower Division Clerk	6	5
11.	Basic Grade Typist	2	2
12.	Record Supplier	1	1
13.	Group 'D'	6	4
14.	Driver (Gr-I)	2	-

#### **B) STAFFING PATTERN IN THE DISTRICTS**

<b>Sl.No</b>	<b>Name of the Post</b>	<b>Sanctioned Strength</b>	<b>Present Strength</b>
1.	Deputy Director, Small Savings	20	9
2.	Savings Development Officer	370	221
3.	Accountant-cum-cashier	20	6
4.	Clerk-Cum-Typist (Gr-I)	10	6
5.	Clerk-Cum-Typist (Basic Grade)	10	2
6.	Driver (Gr-I)	4	-
7.	Driver (Basic Grade)	12	-
8.	Group 'D'(Gr-I)	21	18
9.	Group 'D'(Basic Grade)	35	28
10.	District Savings Officer	19	-

### **Targets & Achievements:**

In the budget published by the government every year, a target for loans to be received on account of small savings collection is fixed. Accordingly, the Directorate fixes its targets. The amount shown in the budget and the actual receipts for the last 8 years, are shown in the Table below:-

Year	Budget Estimate (Rs. In Crores)	Revised Estimate (Rs. In Crores)	Actual receipts (Rs. In Crores)	Annual growth rate of actual receipts (%)
2001-02	5400.00	5400.00	5735.58	15.89
2002-03	6750.00	7880.00	7832.20	36.55
2003-04	9456.00	8772.00	8903.22	13.67
2004-05	9825.00	10434.46	10435.71	17.21
2005-06	11004.00	11479.00	10933.52	4.77
2006-07	12627.00	9200.00	8700.19	-20.43
2007-08	10100.00	1555.75	1470.33	-83.10
2008-09	3000.00	2000.00	1653.74	12.47

## ECONOMIC OFFENCE INVESTIGATION CELL

Economic Offences Investigation Cell, Finance Department, Govt. of West Bengal was constituted vide Finance Deptt. (Audit) Branch Notification No. 1022 – F dated 29.01.2004 and it was envisaged in the said Notification that the Cell would be headed by one Director. Subsequently, posts of one Dy. SP, five Inspectors of Police, five Sub-Inspectors of Police, two ASIs of Police, eight Constables, one PA to Director, one UD Asstt., one LD Asstt. and two Group – D staff were sanctioned vide Finance Deptt. (Audit) Branch Memo No. 3690 – F dated 18.03.2004. All the posts of Police personnel except the Director were filled up from Bureau of Investigation. In fact, the sanctioned staff of the Cell joined this Cell between June, 2004 and Nov., 2004. Initially the Police personnel of this Cell were empowered to conduct routine enquiry of the Finance Deptt. as per order of Finance Secretary vide Finance (Revenue) Deptt. Memo No. 2239 – FT dated 25.06.2004. In Govt. Notification vide Finance Deptt. Order No. 93 – FT dated 14.01.2005 the Police personnel of this Cell were empowered to enquire and investigate the cases relating to Non-Banking Financial Companies, Unincorporated Bodies, Residual Non-Banking Financial Companies and also to deal with various State Acts and Rules relating to evasion of taxes. Apart from the above, the Cell is used to deal with voluminous works relating to shifting of the Registered Offices of the Companies from West Bengal to other States as endorsed by Chief Secretary, Govt. of West Bengal .

### Staffing pattern and present staff strength:

Sl. No.	Name of the post	Sanctioned Strength	Present strength	Vacancy
1	Director	1	1	Nil
2	Dy. Supdt. of Police	1	1	Nil
3	Inspector of Police	5	3	2
4	Sub - Inspector of Police	5	4	1
5	Asstt. Sub-Inspector of Police	2	2	Nil
6	Constable	8	8	Nil
7	PA to Director	1	1	Nil
8	U. D. Asstt.	1	-	1
9	L. D. Asstt.	1	1	Nil
10	Gr. 'D' Staff	2	2	Nil

### Acts and Rules administered by the Cell:

The following Acts are under the purview of the Economic Offences Investigation Cell as per Notification No. 1304 - L dated 20<sup>th</sup> August, 2004 of the Kolkata Gazette :-

- i) The Bengal Amusement Tax Act 1922
- ii) The West Bengal State Tax on Professions, Trades, Callings and Employments Act 1979
- iii) West Bengal Luxury Tax Act 1994.
- iv) West Bengal Sales Tax Act 1994

Later on in G.O. No. 93 – FT dated 14.01.2005 of Finance (Revenue) Deptt. the Police personnel of the Economic Offences Investigation Cell were empowered to carry out investigation or enquiry into the cases relating to offences against Non-Banking Financial Companies, Residual Non-Banking Financial Companies, Unincorporated Bodies and also to deal with the matters relating to evasion of taxes under the following Acts and Rules and the malpractices connected therewith. The above G.O. was issued with the concurrence of Home Department, Govt. of West Bengal.

- v) The Registration Act 1908
- vi) The Indian Stamp Act 1899
- vii) The Bengal Electricity Duty Act 1935
- viii) The West Bengal Duty on Inter State River Valley Electricity Act 1973
- ix) The Bengal Agricultural Income Tax Act 1944
- x) The W. B. Entertainments and Luxuries (Hotels & Restaurant) Tax Act 1972
- xi) Indian Penal Code and Cr. PC and any other Acts and Rules which are relevant to and / or inter-related with the Acts and Rules
- xii) Offences relating to Lotteries

Apart from the above, Chief Secretary, Govt. of West Bengal has directed to deal with the matter relating to shifting of the Registered offices of the companies from West Bengal to other States.

#### **Current Policy / Circular of the Cell:**

The current policy of the Cell is to give redress to the small investors who have been deprived of their claims from the Non-Banking Financial Companies, Banks, LIC and Private Individuals and to ensure realization of Govt. Taxes from the defaulters. The relevant Departmental orders and Govt. orders issued from time to time about functioning of the Cell were circulated to all concerned for wide publicity. Vigilance is being maintained over the activities of unregistered / unscrupulous Non-Banking Financial Companies. Periodical meetings and interactions are held with the Reserve Bank of India, Registrar of Companies, SEBI, National Housing Bank for maintaining vigilance and catering information about the functioning of unauthorised financial establishments. The officers of this Cell are active in collecting intelligence against suspicious financial transaction as directed by FIU-IND, New Delhi in connection with implementation of Money Laundering Act., 2002.

#### **Status of Computerization :**

A Computer has been installed at EOI Cell and all data relating to enquiry, investigation of cases and day-to-day works of the Cell are computerized and the urgent and important reports for different offices of the Govt. as well as different companies are sent by way of computerized prints. The required data are also furnished to the Department during Assembly Session and for any other purpose. An Internet connection of BSNL has also been given to this Cell to collect up-to-date information from various Central Govt. organisations including RBI.

#### **Achievements :**

During the period from 01.04.2008 to 31.03.2009, 577 papers were received at this Cell from members of public and others directly or through the C.M. Sectt., Governor's Sectt., Finance Minister, Chief Secretary, Finance Secretary and other Departments of Govt. of West Bengal alleging non-payment of dues by the Non-Banking Finance Companies, by the Promoters, by Private Individuals, LIC, UTI, ICICI Bank, HDFC Bank and others. Enquiry into 520 petitions could be completed and 55 petitions are under process of enquiry. The achievements of this Cell are appended below :-

i) Non-Banking Finance Companies :-

During this period 320 petitions relating to non-payment of maturity values were received by this Cell for enquiry against 5(five) Non-Banking Financial Companies and 169 petitions against 4 (four) NBFCs are still pending for enquiry. 240 investors could be given redress by way of refunding their invested money to the tune of Rs. 24,48,100/- (Rupees twenty four lakhs forty eight thousand one hundred) only during the period under review. Efforts are being made for realization of dues for the rest petitioners. Some investors could not be given redress due to some legal complications. However, total amount of Rs. 1,50,71,429/- (Rupees one crore fifty lakhs seventy one thousand four hundred twenty nine) only could be refunded to 2646 investors since inception of this Cell in January, 2005.

ii) Realisation from LIC, UTI, ICICI Bank, HDFC Bank, Canara Bank, HSBC, Post Offices and Companies :-

4 (four) petitions against the above authorities were received by this Cell. Allegation of harassment of 2 (two) petitioners against such institutions could not be proved. 1 (one) case was amicably settled. 1 (one) petition is still pending for enquiry.

iii) Private Individuals including Promoters and others :-

5 (five) petitions against Private Individuals including promoters and others were received by this Cell and due to sincere efforts of the officers, 4 (four) petitioners received back Rs. 1,70,500/- (Rupees one lakh seventy thousand five hundred) only. 1(one) petitioner could be given redress by way of amicable settlement.

iv) Realisation of Tax :-

An enquiry was conducted into the allegation received from Financial Intelligence Unit – India, Ministry of Finance, New Delhi, against one Alok Bothra of 7, Chintamani Dey Street, Howrah about suspicious transaction in bank account and it was detected during enquiry that Shri Bothra was evading Sales Tax for selling of different electronic goods. Shri Bothra was compelled to pay Rs. 54,000/- as Sales Tax with penalty based on the report of this Cell.

v) The Director, EOI Cell, Finance Department is the nodal officer for the Financial Intelligence Unit – India (FIU-IND), Ministry of Finance, New Delhi as per order of the Chief Secretary, Govt. of West Bengal since March, 2009. Considerable numbers of papers are received from the FIU-IND, New Delhi for enquiry. Necessary reports on the enquiries are being sent to FIU-IND, New Delhi.

**Number of files / cases received, pending and disposed of :-**

Altogether 6 (six) files were received from various Departments of Govt. of West Bengal and after taking necessary action all have been returned to the concerned Departments.



## SECRETARIAT ACCOUNTS

This Branch originally had a Directorate status but from 1/3/1974 it has been brought under Secretariat Status. This branch functions as Drawing & Disbursing Office in respect of 45 Secretariat Departments and two Directorate offices. It also acts as a Drawing & Disbursing Office in respect of the Council of Ministers and the Personal staff of the Council of Ministers. The Accounts Branch is divided into two parts, one located at Writers' Buildings and another at Bikash Bhaban, Salt Lake. The Headquarters Branch has 10 (Ten) cells out of which one cell looks after Computerization of Bills and Pay slips and the remaining cells are called Billing cells.

One Joint Secretary is functioning as D.D.O and supervising day-to-day administration of the Branch.

### Staffing pattern and present staff strength:

Name of the post	Sanctioned Strength	Present Strength
A.O., W.B.Sectt.& E.O. Jt.Secy.	2	2
A.O., W.B.Sectt.& E.O. Dy.Secy.	1	1
A.O., W.B.Sectt.& E.O. Asstt. Secy.	5	5
A.O., W.B.Sectt.& E.O. Asstt. Secy.	2	2
Junior A.O., W.B.Sectt.& E.O. O.S.D.	1	1
Treasurer (O.S.D.Cadre)	1	1
Treasurer (S.O. Cadre)	1	1
Accountant	20	20
Junior Accountant	22	22
Dy. Treasurer	2	2
Assistant Accountant	91	91
Assistant Treasurer	5	5
L.D. Assistant.	94	70
Typist ( Senior Supervisor Grade)	1	1
Typist (Supervisor Grade)	1	1
Typist (Grade-I)	3	3
Typist (Basic Grade)	6	2
Muharrir (Grade-I)	3	3
Muharrir (Grade-II)	6	6
Record Supplier	9	9
Duftry (Grade-I)	1	1
Duftry	1	1
Peon (Grade-I)	10	10
Peon (Basic Grade)	23	8
Treasury Asstt (Grade- I)	3	3
Treasury Asstt (Basic Grade)	6	6
Collecting Sarkar (Grade-I)	3	3
Collecting Sarkar(Basic Grade)	6	6

**Status of computerization:**

Salary bills including schedules of loans and deductions and pay slips of more than 7000 employees whose D.D.O. is A.O., W.B. Secretariat are being prepared by the computer cell of this Secretariat. It may be stated here that earlier it was a host-based system under Unix. Now COSA system has been implemented under Window-based system.

**Maintenance of Accounts and Audit:**

G.P.F. accounts of Group 'D' employees whose D.D.O. is A.O., W.B. Secretariat are being maintained by this Secretariat. Accounts of T.A. and contingencies etc. of the M.I.C., M.O.S. of the Govt. of West Bengal and employees whose D.D.O. is A.O., W.B. Secretariat are being maintained by this Secretariat. Every year the said accounts are being verified by the office of the Principal Accountant General (AE), West Bengal.

**Number of files/cases received and disposed of in 2006-2007, 2007-2008 & 2008-09:**

	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
1. Received	6684	6345	6084
2. Pending from last year	121	82	116
3. Total (1+2)	6805	6427	6200
4. Disposed of	6723	6311	6019
5. Pending at the end of the year (3-4)	82	116	181
6. % of cases disposed of	98.8%	98.2	97
7. No. of Bills prepared	21678	21960	22152

## MEDICAL CELL

Medical Cell in the Audit Branch of Finance Deptt. has been established in the year 2009 with the following objectives :

- i) Implementation of the West Bengal Health Scheme, 2008 which has come into force with effect from 01.06.2009;
- ii) Issue orders in connection with the implementation of the WBHS, 2008 and empanelment of Private Hospitals;
- iii) Distribution of blank identity cards to the Admn. Deptts.;
- iv) Preparation of master data of the employees and pensioners enrolled under the aforesaid Health Scheme;
- v) Preparation of the budget and monitoring of the expenditure on the WBHS, 2008;
- vi) To examine the cases of reimbursement of medical expenses under Rules :
  - a) West Bengal Services(Medical Attendance) Rules, 1964;
  - b) West Bengal Services(Medical Benefits for State Pensioners) Rules,1998;
  - c) All India Services(Medical Attendance) Rules, 1954;
  - d) Medical Benefits to the Ministers-in-charge, Ministers-of-State, Confidential Assistants etc. Rules, 1969.

Prior to the establishment of the Medical Cell, most of the aforesaid works were done in Group-P of the Finance (Audit) Department, Govt. of W.B.

### Staffing Pattern and Present Staff strength :

Designation	Sanctioned Strength	Present Strength
Deputy Secretary	1	1
Officer on Special Duty	1	1
Section Officer	1	1
Personal Assistant to Deputy Secretary	1	1
Head Assistant	1	1
Upper Division Asstt.	4	4
Lower Division Asstt.	4	4
Record Supplier	1	1
Group-D	3	1
Total	17	15

### Status of Computerization :

The process of Software Development is going on. DOEACCE Society has been entrusted with the work.

# INSTITUTIONAL FINANCE

It has been divided into two parts, namely West Bengal Financial Corporation & West Bengal Infrastructure Development Finance Corporation.

## WEST BENGAL FINANCIAL CORPORATION

West Bengal Financial Corporation is a State Level financial institution established under the State Financial Corporation Act, 1951, to help the small, medium and tiny sector enterprises to implement their new / expansion / modernization or technological upgradation schemes. The Corporation has its active presence through 14 Branch Offices located mostly at the District Head Quarters. Its Regional Office at Siliguri is duly equipped to coordinate the activities in North Bengal. Till date, the Corporation had its credit exposures to agro-based processing, engineering, steel, cement, software, readymade garments, hosiery and knitting, hotels, health cares, nursing homes, pharmaceuticals, hatcheries and many other industries and services at the rate of interest 9%-10.5% for Working Capital Term Loan.

It is managed by a Board of Directors, headed by a Chairman and its executive functions rest with the Managing Director appointed by the State Government.

### **Brief history-objectives etc.:**

The Corporation, set up on 1<sup>st</sup> March 1954 under the State Financial Corporations Act, 1951, (enacted by Parliament), is the premier state level financial institution at the control of the Finance Department and has been providing long term loans for the development of tiny, small and medium scale industrial units in the State of West Bengal. The Corporation, with its cherished mission to aid and to share in the efforts towards industrial development of the State, always strides to progress keeping in forefront the industrial policy guidelines issued by the State Govt. The lending and other financial policies to be followed are specified by Small Industries Development Bank of India from time to time. The Corporation has its Staff and General Regulations framed as per the SFCs Act.

With its Head Office in Kolkata and 14 branches situated in districts and one Regional Office at Siliguri, the Corporation has been playing an important role for industrial development of the State.

Officials in the grade of Manager / Chief Manager / Deputy General Manager are normally posted in the branch offices according to the importance of the branches. The Branch Managers have been delegated with the sanctioning and disbursing powers pertaining to financial assistance so that entrepreneurs of the districts need not come to Head Office for meeting their requirements. Besides, the Regional office of the Corporation located at Siliguri also plays its effective nodal role to co-ordinate and supervise the activities of the four branch offices of the Corporation located at Malda, Raiganj, Siliguri and Cooch Behar so as to ensure timely flow of credit to the entrepreneurs and recovery of dues of the Corporation. The Regional office also provides counselling and guidance services to the entrepreneurs in the area besides maintaining liaison and co-ordination with various agencies and institutions in the North Bengal Region. In addition to above, with frequent branch visits by the Managing Director and Senior Officials from Head Office and Internal Audit Teams, necessary supervision and control are exercised. Financial powers in regard to revenue / capital expenditure have also been vested up to a certain limit to all those officials as referred to above for smooth running of the offices.

The total staff strength of the Corporation as on 31.3.2008 stood at 320. The staffing pattern at various branch offices of the Corporation as on 31.3.2008 are given below.

#### **HEAD OFFICE**

12a, Netaji Subhas Road (3<sup>rd</sup> & 4<sup>th</sup> Floor), Kolkata – 700001  
Telephones : 2230-0055,2242-0313 ,2230-4954,2230-3083, Fax :  
(91)(033)2230-1250/2230-3259  
e-mail: [administrator@wbconline.org](mailto:administrator@wbconline.org)  
website : [www.wbconline.org](http://www.wbconline.org)

#### **REGIONAL OFFICE**

4,Kiran Shankar Roy Road  
Kolkata -700001  
Phone: (033) 2248-9765,2248-7065,2243-7880  
e-mail: [calnew@wbconline.org](mailto:calnew@wbconline.org)

#### **BRANCH OFFICES**

Bankura Branch  
Chandmaridanga P.O & Dist: Bankura  
Pin 722101  
Phone: (03242) 251029  
e-mail : [bnknew@wbconline.org](mailto:bnknew@wbconline.org)

Barasat Branch  
95, K.N.C Road P.O. : Barasat,  
Pin-700124, Dist: 24 Pgs(N)  
Phone:033 2552 3357  
e-mail : [bstnew@wbconline.org](mailto:bstnew@wbconline.org)

Berhampore Branch  
1B, Bimal Singh Road, 1<sup>st</sup> floor  
P.O: Berhampore  
Dist: Murshidabad Pin : 742 101  
Phone: (03482) 250633  
e-mail: [bhpnew@wbconline.org](mailto:bhpnew@wbconline.org)

Kolkata Branch  
4, Kiran Shankar Roy Road  
Kolkata – 700001  
Phone: (033)2248-9765  
e-mail: [calnew@wbconline.org](mailto:calnew@wbconline.org)

Chinsurah Branch  
SBI, ADB Building, Khadina More  
P.O : Chinsurah, Dist : Hooghly  
Phone (033) 2680-3184  
e-mail : [csnew@wbconline.org](mailto:csnew@wbconline.org)

Coochbehar Branch  
M.J.N Road, P.O & Dist: Coochbehar  
Pin – 736 101 Phone: (03582) 222291  
e-mail: [cobnew@mail.wbconline.org](mailto:cobnew@mail.wbconline.org)

Durgapur Branch  
Commercial Estate, City Centre  
Durgapur – 713 216, Dist:Bardhaman  
Phone: (0343) 2545752  
e-mail : [dgpnew@wbconline.org](mailto:dgpnew@wbconline.org)

#### **REGIONAL OFFICE**

Pradhan Building, Rishi Aurobinda Road,  
Hakimpara, Siliguri-734001.  
Telephone : (0353) 2435585,2433922  
e-mail: [slgnew@wbconline.org](mailto:slgnew@wbconline.org)

#### **REGIONAL OFFICE**

Commercial Estate, City Centre  
Durgapur – 713 216, Dist:Bardhaman  
Phone: (0343) 2545752, 6450226  
e-mail : [dgpnew@wbconline.org](mailto:dgpnew@wbconline.org)

Krishnagar Branch  
16, D.L Roy Road, P.O : Krishnagar  
Dist: Nadia , Pin – 741 101  
Phone : (03472) 252468  
e-mail : [krnnew@wbconline.org](mailto:krnnew@wbconline.org)

Malda Branch  
0/13 Rabindra Avenue  
P.O & Dist : Malda, Pin 732 101  
Phone : (03512) 252 111  
e-mail: [mldnew@mail.wbconline.org](mailto:mldnew@mail.wbconline.org)

Midnapore Branch  
Narendra Lal Khan Road  
Station Road, Dist: Paschim Medinipur  
Pin 721 101  
Phone: (03222) 275043  
e-mail: [midnew@wbconline.org](mailto:midnew@wbconline.org)

Purulia Branch  
PCCB Building , 2<sup>nd</sup> floor, Main Road  
P.O & Dist : Purulia, Pin: -723 101  
Phone : (03252) 223238  
e-mail : [purnew@wbconline.org](mailto:purnew@wbconline.org)

Raiganj Branch  
Commercial Estate, Block No. IV  
P.O : Raiganj, Dist: Uttar Dinajpur  
Pin- 733134 Phone: (03523) 252158  
e-mail: [rngnew@mail.wbconline.org](mailto:rngnew@mail.wbconline.org)

Siliguri Branch Pradhan Building  
Rishi Aurobinda Road, Hakimpara,  
Pin-734001,  
Phone : (0353) 2435585,2433922  
e-mail : [slgnew@mail.wbconline.org](mailto:slgnew@mail.wbconline.org)

Suri Branch  
DRDA Building,  
(Near Zilla Parishad Bldg.)  
P.O : Suri, Dist : Birbhum  
Phone: (03462) 256512  
e-mail : [surnew@wbconline.org](mailto:surnew@wbconline.org)

**Staffing pattern and present staff strength:**

Sl.No.	Name of the post	Sanctioned Strength	Present Strength
1	Managing Director	01	01
2	General Manager	04	04
3	Deputy General Manager including P.S. to Chairman	08	08
4	Chief Manager including the Secretary and the P.S. to the Chairman	13	09
5	Manager	19	19
6	Deputy Manager	35	34
7	Officer	59	43
8	Senior Assistant	29	29
9	Junior Assistant	34	31
10	Clerk-cum-Typist, Steno Typist & Telephone Operator	73	24
11	Daftari, Peon, Water Boy & Driver	45	23
<b>TOTAL</b>		<b>320</b>	<b>225</b>

**Performance vis-à-vis Target:**

The amounts of sanctions, disbursements and recovery vis-à-vis the Business Planning & Resource Forecast [BPRF] targets during the last 3 years are given below:

ACTIVITY	BPRF TARGETS (Rs. in lakh)			ACHIEVEMENTS (Rs. in lakh)			% OF TARGET ACHIEVED		
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2006-07	FY 2007-08	FY 2008-09	FY 2006-07	FY 2007-08	FY 2008-09
Sanction (effective)	19200	19200	19300	16067	21955	18920	83.68	114	98
Disbursement	14500	15300	16000	13525	14537	16668	93.27	95	104
Recovery	13700	14600	15400	12849	15727	15907	93.79	108	103

**Share holding pattern:**

The share holding pattern of the Corporation as on 31.03.2009 was as under:

Shareholder	Holding in Rs. Crore
State Government	109.61920
Small Industries Development Bank of India	11.58520
Scheduled Banks and other institutional investors	0.29110
Others	0.04915
<b>Total</b>	<b>121.54465</b>

### **Asset Quality:**

Since its inception in March 1954 and up to March 1993, the Corporation conducted its activity as a developmental institution taking a promotional role for development of first generation entrepreneurs, assisting units coming up in backward areas and in order to serve social objectives, the financial strength of the promoters was not the only consideration. However, by constant follow up and improvement in the quality of loan portfolio, there has been a remarkable improvement of recovery position vis-à-vis quality of assets.

The quality of assets has been gradually improving as may be seen from the following table:

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross NPA	37%	33.73%	31.92%	91%	93%
Net NPA	22%	18.75%	14%	9%	7%

### **Financial Health of the Corporation:**

With all-out efforts for recovery and better fund management, the Corporation has been able to improve its financial health indicators as depicted below:

	2004-05	2005-06	2006-07	2007-08	2008-09
1) D.S.C.R.	1.55: 1	1.66:1	2:1	1.92:1	1.96:1
2) D.E.R.	3.23: 1	3.36:1	3.67:1	3.61:1	3.40:1
3) Net Profit (In Rs.Lakh)	29.82	196.10	136.13	15.95*	176.80

\*The fall in the net profit is mainly attributable to change over from cash system of accounting to mercantile system of accounting as per instruction of SIDBI during FY2007-08.

### **Computerization :**

West Bengal Financial Corporation was among the few Indian Financial Institutions which had started computerization in the mid 80's and in spite of limited resources, it maintained a steady progress over the years. To start with, the Loan Accounting System at the Corporation's Head Office was computerized in a PCXT computer working on DOS environment with an Application Software developed in DBASE III. Subsequently, the Pay Roll System was also computerized under the same environment. Both the systems were running satisfactorily with necessary amendments as well as up-gradation till 1995 when another big thrust was given in the computerization process.

In the first phase of the computerization plan, adopted in 1996, the existing Loan Accounting System was shifted to the four major branch offices where computers were installed and others were advised to get the job done from nearby branch offices on time sharing basis. Operators at branches as well as Head Office were also trained up suitably to do the operating job at all levels. The Branch Offices were supplied with the user manuals for the Loan Accounting System, with an advice to complete the first phase of the computerization plan within a short period. With a view to ensuring proper / timely entry of vouchers, preparation of input documents under the

Loan Accounting System was also decentralized among the different functional departments at H.O.

In the second phase, other activities of the Corporation like documentation and calculation jobs including loan proposal processing were taken over to be done through MS Office and branches as well as departments at Head Office were supplied with the utility for undertaking different jobs under the application software. Simultaneously, the existing application under Dbase on DOS was taken up for conversion into ORACLE under WinNT, taking into consideration the forthcoming Y2K problems. The conversion was satisfactorily done within the stipulated period and the converted system was transferred to all the branches before closing of the last millennium.

Finally, in the third phase, a Financial Accounting System was developed for the Head Office wherein earlier two applications were integrated and operations of all the accounting activities were decentralized among the departments reserving database administration as well as system development works with the computer department only. The Integrated Accounting System has also been shifted to all the branches after necessary tailoring and the systems are in a continuous process of up-gradation depending upon requirement. On homogenization of the database structure at all offices, it has now become possible to compile branch data with the Head Office data to generate consolidated reports at Head Office.

Almost all the Branch Offices are now inter-linked through inter-net and regular data transfer is being done through e-mail / floppy / CD. It had launched its web-site ([www.wbfc-online.com](http://www.wbfc-online.com)) and the same is now being redesigned with more dynamic information. The Corporation has been maintaining a continuous/steady-state progress in upgrading its Systems as well as enlarging its coverage for general improvement in speed, quality MIS & better customer service.

#### **Maintenance of accounts and audit:**

The Corporation operates on 'cash system' of accounting. Books of accounts are closed on due dates and the related returns are also furnished to the respective institutions / govt. departments on time. Annual General Meeting of the Shareholders is held within the stipulated time as per the Act for passing the annual accounts amongst other business matters.

The accounts of the Corporation are audited by the Statutory Auditors and A G, West Bengal on regular basis. Besides, the Corporation is having its own Internal Audit Department which undertakes audit and system review pertaining to financial, accounting, legal and administrative matters. After audit, the Internal Audit Department points out the deficiencies and shortfall in operational systems and alerts operational staffs as well as the controlling authorities for adoption of necessary remedial measures to improve the systems, performance transparency and safety.



**Disposal of loan applications for the year 2008-09:**

The Corporation disposed of the loan applications during FY 2008-09 as under:

all amounts in Rs. in lakh.

Sl. No.	Particulars	Small Scale		Transport		Others		Total	
		No.	Amount	No.	Amount	No.	Amount	No.	Amount
1.	Total applications received during the year	182	13225.50	30	105.58	37	7540.28	249	20871.36
2.	Pending applications of the previous year	36	1267.82	1	4.10	7	1921.41	44	3193.33
<b>TOTAL</b>		218	14493.32	31	109.68	44	9461.69	293	24064.69
3.	Total applications sanctioned	177	12210.38	30	98.78	36	6616.58	243	18925.74
4.	Applications rejected / withdrawn / partly reduced	0	879.28	0	1.46	0	1803.10	0	2683.84
5.	Applications pending at the end of the year	41	1403.66	1	9.44	8	1042.01	50	2455.11
<b>TOTAL</b>		218	14493.32	31	109.68	44	9461.69	293	24064.69
6.	Cancellations pertaining to current year's sanction	2	5.20	0	0.59	0	0.00	2	5.79
7.	Effective sanctions (3) – (6)	175	12205.18	30	98.19	36	6616.58	241	18919.95
8.	<b>LOAN DISBURSED</b>								
a	Out of previous years' sanction	34	1963.54	2	5.24	5	4013.92	41	5982.70
b	Out of current years' sanction	108	7117.62	15	56.49	23	3510.88	146	10684.99

## WEST BENGAL INFRASTRUCTURE DEVELOPMENT FINANCE CORPORATION LIMITED

WBIDFC was established on 23<sup>rd</sup> May, 1997 by the Government of West Bengal to cater to the growing need of infrastructure facilities in the State. The Corporation is owned by the Government of West Bengal, (Finance Department) and registered under the Companies Act, 1956. The Corporation is also licensed by Reserve Bank of India as a deposit-taking NBFC. In the year 2007, the WBIDFC shifted its office from its Registered Office at 3/2, Dalhousie Square (East), Kolkata – 700001 to “Mangalam” Building, Block - A, 1<sup>st</sup> floor, 26, Hemanta Basu Sarani, Kolkata – 700001 which is owned by the Company. At present, the authorized capital of the Company is *Rs.250.00* crore and paid up capital, which is solely contributed by Govt. of West Bengal amounts to *Rs.120.30* crore.

The prime object behind setting up of WBIDFC has been to mobilize Long Term funds from the market at competitive rates and onlend the major part to Govt. of West Bengal for implementation of various infrastructure projects of the State covering areas like roads, bridges, power stations, rural electrification, sanitation, water supply, sewerage etc. Since the Company’s inception in 1997, WBIDFC has garnered a total amount of *Rs.24982.87* crore (outstanding balance *Rs.8846.83* crore) of which a sum of *Rs.12009.27* crore (outstanding *Rs.5949.36* crore) has been onlent to Govt. of West Bengal for the said purposes and *Rs.1549.43* crore (outstanding *Rs.294.47* crore) to the Agencies of Govt. of West Bengal. It may be mentioned that lending to the State Govt. is strictly monitored in terms of Article 293(3) of Indian Constitution and prior consent from the Govt. of India is invariably taken for making funds available to the State Govt. The major source of funds raised by WBIDFC is 10 year/7 year/5year bonds guaranteed by State Govt. The last issue was rated A(SO) by two leading rating agencies of the country i.e. Fitch & CARE.

Recently, WBIDFC’s Board has approved diversification and expansion of lending activities by the Company whereby loans have been extended to private corporations, JVs/PPPs and Central Govt. Undertakings for establishment of infrastructure projects in the State as well as setting up of core industries.

Consequent upon a debt – asset swap with WBHIDCO, WBIDFC has been allotted 58 acres of land in Rajarhat, New Town, out of which an area of 15 acres is being used for its prestigious Housing Project comprising 904 dwelling units. Out of 904 units, 549 units have already been sold out. The construction work of the project is now at an advanced stage. In addition, WBIDFC has also been allotted 20.25 acres of land (out of total allotment of 58 acre) at New Town by WBHIDCO to be used for commercial purposes. The Company has received proposals from Banks, Real Estates, Manufacturing Companies proposing to use the land for creation of centre of excellence with an iconic superstructure either as a JV or Joint Management Project. ‘Expression of Interest’ was invited from the intending organizations seeking details of iconic structure, financial proposals, modalities of payment to WBIDFC and other relevant particulars. Bengal Urban Infrastructure Development Pvt. Ltd., a joint venture of Govt. of West Bengal and Infrastructure Leasing & Financial Services (IL & FS) has been engaged as Consultant for preparing all documents and papers relating to EOI. However, the process is being delayed due to recession in the real estate market.

**WBIDFC** is managed by a Board of Directors appointed by the Government of West Bengal. The staff pyramid of WBIDFC is headed by the Managing Director with a few professional hands including FA & CAO (a Chartered Accountant), a qualified Company Secretary, Consultant(Credit) with 33 years of banking experience, CCE(Civil) & Project Adviser who had been working as the Chief Engineer and the Additional Chief Engineer, respectively in Govt.

Departments. The total number of staff of WBIDFC including the junior functionaries and menial staff is 28.

**Staffing pattern and present staff strength:**

Sl.	Name of the Post	Sanctioned Strength	Present Strength
1.	Financial Advisor & Chief Accounts Officer	1	1
2.	Company Secretary	1	1
2.	Accounts Officers	4	3
3.	Executive Assistants	4	4
4.	Accounts Assistants	4	3
5.	Attendant	5	5
6.	Junior Accountant[Junior Accounts Officer]	1	1
7.	Stenographer	1	1
8.	Telephone Operator –cum-Receptionist	1	1
9.	Consultant for Marketing Appraisal & Administration of Credit including Marketing of Financial Products	1	1
10.	Project Adviser	1	1
11.	CCE(Civil)	1	1
12.	Marketing Officer	1	1
13.	Sub-Assistant Engineer	2	2
14.	Estate Manager	1	1
15.	P.S. to Chairman	1	1
16.	General Manager	1	0
17.	Manager (Accounts)/Senior Accounts Officer	1	0
	<b>Total</b>	<b>32</b>	<b>28</b>

Steps were taken way back in 1999 towards computerization of WBIDFC. Since then, systems of WBIDFC have been computerized to some extent and relevant data are being fed and processed in the computerized environment. The process of developing integrated software is being implemented through RFQ & RFP. While RFQ has been completed, the process relating to RFP is in progress.

Annual mobilization and deployment of funds of WBIDFC together with creation of sinking funds as a cushion to fall back upon over the last 4 years are furnished below :-

(Amount in Rs.crore)

Particulars	2004-05 (Audited)	2005-06 (Audited)	2006-07 (Audited)	2007-08 (Audited)	2008-09 (Provisional)
Funds mobilized::					
i ] Debt Bonds	966.52	447.40	1000.00	1000.00	-
ii] Loans	2254.00	952.00	400.00	1781.00	1995.00
Total Funds deployed					
i ] to State Govt.	1000.00	1000.00	404.00	1000.00	1000.00
ii ] to others	196.00	2.31	200.00	55.92	59.50
<b>Total</b>	<b>1196.00</b>	<b>1002.31</b>	<b>604.55</b>	<b>1055.92</b>	<b>1059.50</b>
Reserve [sinking] funds created	2042.23	1619.04	253.38	305.86	391.93

## Shareholding pattern

(Rs. In crore)

I ) State Government	120.30
II ) Industrial Development Bank of India	NIL
III ) Scheduled Banks and other institutional investors	NIL
IV ) Others	NIL
Total	120.30

## Financial Health of the Corporation (As on 31.03.2009)

Income during the year (Rs. in crore)	896.85
Expenditure during the year (Rs. in crore)	855.47
Operating profit during the year (Rs. in crore)	40.08
Net profit during the year (Rs. in crore)	25.90
Earning per share (EPS) in Rs.	103.62

## Business planning and resources position:

### Resource Position:

Position of resource is being computed on the basis of net funds available as liquid or near liquid surplus which are parked mainly as short term deposits with various banks. The Corporation is left with approximately Rs. 53.23.crore which can be deemed to be the resource available for redeployment to alternatives such as term loans and investments in phased manner during the financial year 2009-10.

## Computerisation :

Computerization has been limited to activities of the Company. The company has, however, installed modern and latest hardware. The process of developing integrated software is being implemented through RFQ & RFP. While RFQ has been completed, the process relating to RFP is in progress.

## Maintenance of accounts and audit:

Uptodate. The accounts of F.Y. 2008-09 are under audit by the Statutory Auditors.

## Disposal of loan applications during the year 2008-09

	Limit sanctioned (Rs. in crore)
Government of West Bengal	1000.00
Damoder Valley Corporation	500.00
Udyan Greenfields Developers(Pvt) Ltd.	28.90
Concast Bengal Industries Ltd.	30.00
Institute of Neurosciences, Kolkata	10.00
Sabita Devi Education Trust	9.20
Calcutta Electric Supply Corporation Ltd.	125.00
Bengal Aerotropolies Project Ltd.	10.00

## PUBLIC SERVICE COMMISSION, WEST BENGAL

The Constitution of India has enjoined consultation with the Public Service Commission (PSC) on matters of appointment and certain other matters as specified in Article 320 as respects the Civil Services and Posts. The Public Service Commission has to perform the duties relating to matters specified in that Article. These include conducting examinations for appointment to Civil Services and Posts under the State Government and advising the State Government on all matters relating to methods of recruitment to Civil Services and Posts, on the principles to be followed in making appointment to Civil Services and Posts and in making promotions and transfers from one service to another, on the suitability of candidates for such appointments, promotions or transfers and on all disciplinary matters affecting a person serving under the State Government in a civil capacity and on certain other matters.

Article 229 and Article 234 also contain provisions in terms of which the Commission is required to be consulted in matters of appointment to certain categories of posts in offices attached to the High Court and to the State Judicial Service. Besides, Acts made for certain statutory bodies contain provision for consultation with the Commission in matters of appointment to certain categories of posts under such bodies. Article 321 also contains provision in terms of which additional functions may be entrusted to the Commission by an Act made by the State Legislature as respects the services of the State or any local authority or any local corporate or any public institution. Such an Act has, however, not been made till now.

The Commission and its composition are given below:-

Sl. No.	Name of the Post	Sanctioned strength	Existing strength	Remarks
1	Chairman	1	1	
2	Member	6	5	Yet to be appointed
3	Secretary	1	1	
4	Controller of Examination	1	0	Rules are being formed
5	Joint Secretary	3	3	
6	Senior Account Officer	1	0	Rules are being formed
7	Accounts Officer	1	1	
8	Deputy Secretary	11	11	
9	System Analyst	2	0	Rules are being formed
10	Assistant Secretary	15	15	
11	Register	1	1	
12	Senior Accountant	1	0	Rules are being formed
13	Section Officer	30	30	
14	Liason Officer	2	2	
15	Senior Supervisory Grade Typist	3	3	
16	Accountant	3	3	
17	Deputy Treasurer	1	0	Rules are being formed
18	Treasurer	1	1	
19	Programmer	1	0	Rules are being formed
20	Joint Programmer	2	0	
21	Head Assistant	40	40	
22	Junior Accountant	6	5	
23	Assistant Librarian	1	1	
Sl. No.	Name of the Post	Sanctioned strength	Existing strength	Remarks

24	Supervisory Grade Typist	5	5	
25	P.A. – Stenographer	23	18	
26	Upper Division Assistant	165	131	No eligible candidate for promotion
27	Typist Grade – I	19	18	
28	Assistant Accountant	6	5	
29	Assistant Treasurer	2	1	
30	Cataloguer	1	1	
31	Lower Division Assistant	165	55	To be filled up from forthcoming Clerkship Examination
32	Typist	23	1	No recruitment Exam. Since 2001, rules are being revised
33	Treasury Assitant	7	1	
34	Cash Sarkar	2	2	
35	Copyist	2	2	
36	Muharrir Grade – I	5	5	
37	Muharrir Grade – II	8	8	
38	Record Supplier	11	11	
39	Duftry Grade – I	3	3	
40	Driver Grade – I	2	2	
41	Driver Basic Grade	3	3	
42	Duplicating Machie Operator	1	1	
43	Duftry	5	5	
44	Peon Grade – I	20	20	
45	Peon	61	35	To be filled up from forthcoming Group-“D” Examination
46	Cleaner	1	1	
47	Jamader	1	1	
48	Chowkider	1	0	
49	Farash	1	0	
50	Sweeper	1	0	
<b>Total</b>		<b>678</b>	<b>458</b>	

The Finance Department acts as the administrative Department in respect of the Public Service Commission (PSC), West Bengal.

West Bengal Administrative Tribunal started functioning from 16<sup>th</sup> January, 1995, but it could not work effectively before February, 1996 in view of injunction of Hon'ble High Court, Calcutta. Hon'ble Chairman is the Head of the Organization. At present W.B.A.T. is working with 3 (three) benches being managed by Hon'ble Chairman, two Judicial Members and three Administrative Members.

Registry of this tribunal is working under the general supervision of a Registrar who is also functioning as Head of the Office for the purpose of all establishments and other expenditure relating to the office of W.B.A.T. Deputy Registrar of this Tribunal functions as Drawing and Disbursing officer. The post of Registrar has been lying vacant. Deputy Registrar has been acting as Registrar-in Charge as per decision of the Government.

### Staffing pattern and present staff strength:

The Tribunal started functioning from 16.1.95 with only one bench. The 2nd and 3rd Benches were created and they started functioning from November 1996 and December 1997 respectively. The posts were created according to the need from time to time and the number of sanctioned posts, present strength and the existing vacancies are given below.

Sl. No.	Name of the Post	Sanctioned Strength	Present Strength	Remarks
1.	Chairman	1	1	-
2.	Judicial Member	2	2	-
3.	Administrative Member	3	3	-
4.	Registrar/Addl. Registrar	1	-	Vacant since 26.09.06
5.	Deputy Registrar	1	1	-
6.	Assistant Registrar	1	-	-
7.	Librarian	1	-	-
8.	P.A. to Chairman	18	18	All the posts are not on the pay roll of W.B.A.T. They belong to Finance Pool of Stenographers.
9.	P.A. to Member			
10.	Court Officer			
11.	Stenographer			
12.	Section officer	2	2	-
13.	Accountant	1	1	-
14.	Superintendent	2	2	-
15.	Head Assistant	2	2	-
16.	U.D. Assistant	8	8	-
17.	Record Keeper	1	1	-
18.	Grade I Typist	1	1	-
19.	L.D. Assistant	8	8	-
20.	Cashier	1	-	-
21.	Library Assistant	1	-	-
22.	Basic Grade Typist	4	2	2 Vacant
23.	Muharrir	1	1	-
24.	Record Supplier	3	3	-
25.	Cash Sarkar	1	1	-
26.	Library Attendant	1	-	1 Vacant
27.	Duftry	1	-	1 Vacant
28.	Group D	21	16	5 Vacant
29.	Night Guard	1	-	1 Vacant
30.	Durwan	1	-	1 Vacant
	<b>Total</b>	<b>89</b>	<b>73</b>	

### Objectives/nature of work/responsibility:

West Bengal Administrative Tribunal is set up for speedy disposal of cases relating to service matters of State Govt. Employees in pursuance of Article 323A of the Constitution of India. Govt employees of this State being aggrieved by any order pertaining to any matter within the jurisdiction of this Tribunal file applications to this Tribunal for redressal of their grievances. Cases of service only in respect of State Govt. Employees pending before the Hon'ble High Court, Calcutta, also stood transferred to this Tribunal since its inception.

#### **Acts administered :**

Benches of this Tribunal are being governed by Administrative Tribunal Act, 1985, and West Bengal Administrative Tribunal (Procedure) Rules, 1994, framed under the aforesaid Act. Pay, Allowances and other conditions of service of Chairman, Vice-Chairman and Members are guided by West Bengal Administrative Tribunal (Salaries, Allowances and conditions of Service of Chairman, Vice-Chairman and Members) Rules, 1994. Service conditions of officers and staffs of this Tribunal are administered by the rules framed by the State Government from time to time.

As it has been stated earlier, this Tribunal is adjudicating the cases of State Govt. Employees so far as it relates to the service matters. While entertaining such cases, this Tribunal mainly deals with service or conditions of service under the Acts and Rules like -

1. W.B.S.R. - Pt I and Pt II.
2. W.B.S (Classification, Control and Appeal) Rules, 1971.
3. W.B.S (Determination of Seniority) Rules, 1981.
4. Death Cum Retirement Benefit Rules.
5. Police Regulation of Bengal, 1943.
6. Police Regulation of Calcutta and similar other Acts and Rules.

#### **Status of computerization :**

The computerization process is almost completed. A computer room has been set up to house the server and a Local Area Network (LAN) has been established. In total there are 19 PCs working in this Tribunal and 6 LAPTOPs have been handed over to the Hon'ble Members for their use. National Informatics Center (NIC) has already developed the required software. Fresh applications to this Tribunal are entered into the Database everyday. Internet connection has been established. The Web-Site has been inaugurated. Measures have been taken to publish all the information regarding this Tribunal as well as the case matters in the Web-Site. The address of the Web-Site is <http://www.wbat.gov.in>.

#### **Maintenance of Accounts and Audit :**

The Accounts of this Tribunal are maintained and carried on systematically and scientifically observing the Government Orders and Delegation of Financial Power Rules, 1977 issued by the Finance Department, Government of West Bengal.

#### **Number of files/cases received, pending and disposed of:**

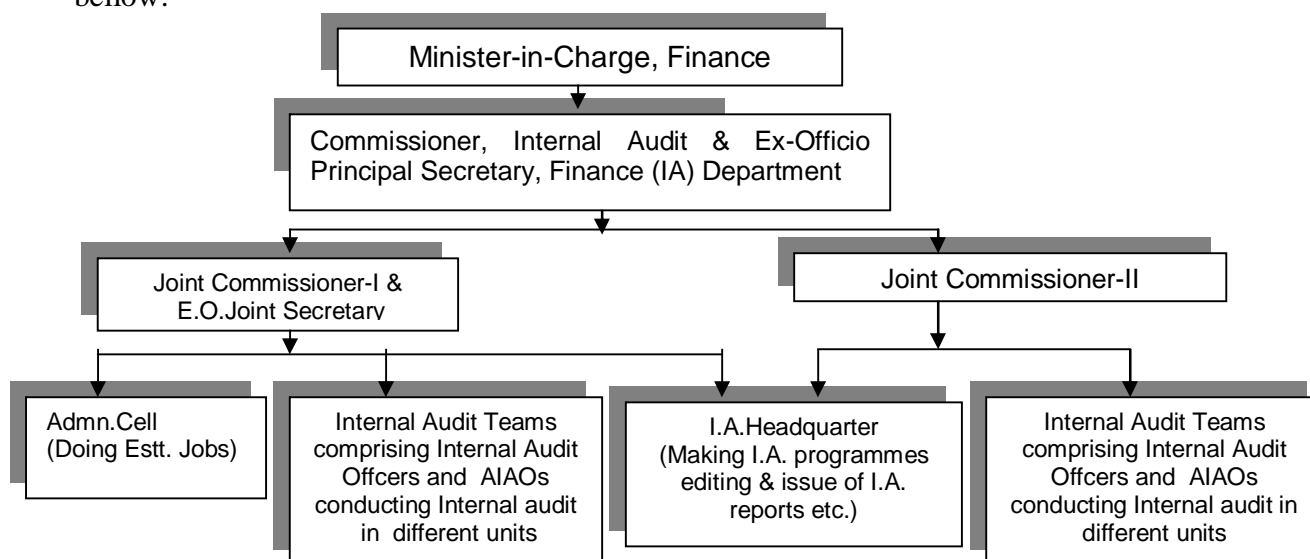
Year	Opening balance	New cases registered	Total cases registered	No. of cases disposed of	% of cases disposed of	No. of cases pending
2004	13146	2304	15450	1783	11.54	13667
2005	13667	3676	17343	3280	18.91	14063
2006	14063	5473	19536	4968	25.42	14568
2007	14568	13373	27941	9945	35.59	17996
2008	17996	9937	27933	9871	35.34	18062

Note : The cases in this Tribunal are registered and disposed of as per the calendar year and not financial year. Hence the available records are based on the calendar year.

## INTERNAL AUDIT BRANCH



The Internal Audit Wing under Finance Department, Government of West Bengal was set up in November 1998 by Finance Department Resolution No.7959-F dt.20-11-1998. West Bengal is the first state in the country to create an Internal Audit Wing under Finance Department for conducting Internal Audit in all State Government Departments, their field offices, Directorates, State Undertakings and Autonomous Bodies, Local Bodies and three-tier Panchayat Bodies and such other offices in which State Government's interest is involved. The Internal Audit Wing was converted into a separate Branch named as Finance (Internal Audit) Department as per Finance Department's Memo No.9727-f dt.17-10-2001. This Department is headed by Commissioner, Internal Audit & Ex-Officio Pr. Secretary to the Govt. of West Bengal. Under him two Joint Commissioners supervise the Internal Audit teams, comprising Internal Audit Officers and Asstt. Internal Audit officers, working in various Departments etc. One Joint Commissioner has an additional responsibility of administrative function. In headquarter one cell (I.A.HQ) is functioning for audit planning, programming, deployment of Officers in Internal Audit teams, disposal of I.A. reports etc. and another cell (Admn. Cell) is dealing with works relating to establishment matters. Organizational set-up of the Department may be shown in flow chart as below:



### Staffing Pattern and Present Staff Strength:

As per Finance Department Notification No. 9547-F Dt.24-09-2002, the method of recruitment of officers to different posts of Finance (IA) Department vis-à-vis sanctioned strength and present strength is given below.

Sl.No	Name of the Post	Method of Recruitment	Sanctioned Strength	Present Strength	Remarks
1.	Commissioner, Internal Audit & ex-Officio Pr. Secretary/ Secretary / Spl. Secretary to the Govt. Of West Bengal	By Deputation of officers not below the rank of Pr. Accountant General/Accountant General of Indian Audit & Accounts Service	1	1	New Commissioner of Internal & Ex Officio Pr. Secretary Sri Jayanta Chatterjee, I.A.A.S assumed office on 07.07.2008(F.N)
2.	Joint Commissioner (IA)	i) 50% by deputation of officers of I.A&A.S not below the rank of Deputy Accountant General ii) 50% by transfer of officers from the West Bengal Audit & Accounts Services in the pay scale of Rs.12000-18000/- having	1 1	1 1	The posts of Dy. Commissioners have been redesignated as Joint Commissioner vide G.O. No. 50F-dt. 03.01.2007. Jt Commissioner of

		at least ten years' regular service and minimum of four years' audit experience to their credit.			WBA&AS has been redesignated as Joint Commissioner & E.O. Joint Secretary vide FD-no 6983-F dated 10.09.08.
3.	Internal Audit Officer, (IA)	i) 50% by transfer of Officers from W.B.A.&A.S in the scale of pay of Rs.10000-325-15525 having at least eight years' regular service and minimum of two years' audit experience to their credit. ii) 50% by deputation of officers in the rank of Senior Audit Officer/Audit officer/Sr. Accounts Officer in the Indian Audit & Accounts Department, Indian Defence Accounts Department, Indian Railway Accounts Department, Indian Civil Accounts Deptt. or officers of State Services other than officers of W.B.A.& A.S.	132*  34	26  14	* Consequent upon redesignation of posts of AIAO held by W.B.A&A.S officers into IAO in terms of F.D. Notification No.3726-F dt.12-3-2003,sanctioned strength of IAO increased from 34 (50% of original sanction of 68)to132.

4.	Assistant Internal Audit Officer, (IA)	i) 75% by transfer of officers holding equivalent scale of pay (Rs. 8000-275-13500) from W.B.A.&A.S. ii) 25% by deputation of officers in the rank of Assistant Audit officer / Asstt. Accounts officer from the officers of the Indian Audit & Accounts Department	*----  32	-  1	
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Information relating to other officers and staff is given below.

Sl. No	Name Of the Post	Sanctioned Strength	Present Strength
1.	Section Officer	1	2
2.	Stenographer/Personal Secretary/ Sr. Personal Asstt. /Personal Asstt.	5	2
3.	Head Assistant	--	1
4.	U.D. Asstt	4	5
5.	L. D. Asstt.	2	--
6.	Typist (Gr.-I)	--	1
7.	Typist (Basic Grade)	--	1
8.	Record Supplier	--	1
9.	Peon	6	4
<b>Total</b>		<b>18</b>	<b>17</b>

**Objectives/Nature of Works/Responsibility:**

- (a) The basic objectives of Finance (Internal Audit) Department are:
- i) The reliability and integrity of financial and operating information as well as the means utilized to safeguard and verify the existence of financial and physical assets (financial testing),
  - ii) The adequacy of systems established to ensure compliance with policies, plans, procedures, the extent to which resources are employed efficiently as per law and regulations (Compliance testing),and
  - iii) The extent to which resources are employed efficiently and economically, as well as whether programmes are carried out as planned and whether programme results are consistent with established goals and objectives (Performance testing).

(b) Nature of Works:

To conduct internal audit in all State Government Departments, their field offices, Directorates, State Undertakings and Autonomous Bodies, Local Bodies and three-tier Panchayat Bodies and such other offices in which State Government's interest is involved.

(c) Functions and responsibility:

- i) Task of carrying out internal audit of various financial and physical activities of the State Govt. in various Departments and Directorates and also Local Bodies including Panchayats, Municipalities and Corporations, Undertakings and Autonomous Bodies including Commercial Undertakings and such other offices where substantial interest of State Govt. is involved. It shall also be responsible for conducting special audit and examination or verification of any aspect of Govt. activity as expressly directed by State Govt.
- ii) The Internal Audit shall be conducted at such periodicity and with such scope as may be decided by the Commissioner of internal Audit with the concurrence of the State Govt.
- iii) Internal Audit shall include such internal checks, examinations, test and verification as this Department may consider necessary and crucial in consultation with the State Govt. The verifications shall include physical verifications of cash and cheques, stocks, stores, manpower, goods, scripts, shares, debentures, securities, investments, land and buildings, plants and machineries and any other tangible or intangible assets or property of the Sate Govt. or the audit organizations or units substantially owned or funded by the State Government.
- iv) This Department shall be responsible to submit to the State Govt. in the Finance Department such reports or returns or special findings of the Internal Audit or special study as directed by the Department at such intervals or periodicity as directed.
- v) This Department shall be responsible to study the practices and procedures, rules and conventions which are in existence and will have to point out to the Govt. weakness and difficulties in implementation thereof or observance as noted in the course of audit or special audit and will be responsible for suggesting to the Govt. needed changes and modifications therein. This Department will not enforce in the course of audit any change of procedure or practice in any audit unit without consulting the Finance Department or such other Department as the State Govt. may expressly direct.
- vi) The Internal Audit shall be duty-bound to keep all its findings, observations and returns confidential and shall not be authorized to hand over copies of the same to any authority or agency if not expressly directed by the State Government in the Finance Department.
- vii) This Department shall be responsible for interface with Comptroller & Auditor General of India and his officials regarding all matters connected with CAG's Audit Report.
- viii) This Department shall be responsible to carry out any other such functions or activities as the State Govt. in the Finance Department may expressly direct.

**Circulars of the Branch:**

Circulars issued from Finance (Internal Audit) Department during the year 2008-09 are as follows:-

1. A circular letter No55-Commr.(IA) /09 dated 29.01.2009 issued to all heads of Departments and Directorates requesting them to endorse copies of Orders issued by them concerning Policy, Rules and Procedural matters etc to the Finance(Internal Audit) Department. Similar action was also requested to be taken by the Chief Executive Officers of Commercial/ Departmental Undertaking, Statutory Corporations and Autonomous Bodies. It was also requested that necessary instruction may also be passed on by them that copies of Circulars Orders etc issued by their subordinate / Field Offices under delegated authority may also be endorsed to the Finance(Internal Audit) Department.
2. Pursuant to sub-para (i) of para -3 of Finance Department's Resolution No 7959-F dated 20.11.1998 read with para-5 ibid , the Governor has now been placed to extend the functional jurisdiction of Internal Audit Branch, Finance Department to conduct internal audit in all the State Undertakings and Autonomous bodies and such other offices where substantial interests of State Government are involved, with immediate effect with the objectives, functions & responsibilities and power & authorities as enunciated in the resolution quoted above vide Finance Department (Audit Branch) Resolution No **395-F dated 13.01.2009**
3. Commissioner & Ex-officio Principal Secretary, Government of West Bengal, Finance (Internal Audit ) Department vide his D.O letter no 40- Commr(IA)08 dated 16.12.2008 addressed to Addl Chief Secretary , Government of West Bengal, Forests Department iterated lack of knowledge, information and appreciation about the role of Internal audit amongst the Forests officials, where Finance (IA) Department had undertaken a comprehensive audit programme. As a result not only audit work was getting affected, the Department was also being deprived of valuable feed back and suggestions on revenue collection as well as expenditure management. As such it was felt that Departmental officers of Forests Department in each district should be addressed by him in a common meeting about the scope, basic objective, functions and responsibilities and powers and authorities of Internal Audit.

#### **Status of Computerization:**

This Department has 9 PCs with Local Area Networking system and connected with Server. System Software used: (i) Unix ware 7 (15 users license) (ii) Oracle 8i, Work group server (per user) (iii) Norton anti virus software (iv) Lotus Smart Suit (Millennium).

#### **Targets and Achievements:**

Although no specific target is set for want of sufficient officers, this Department conducts internal audit on the basis of annual audit programme chalked out at the beginning of a year and also special audit as per request of various Departments of the State Govt. received from time to time. Moreover, it performs other special type of work as assigned by various Departments of the State Govt.

A total number of 59 reports (As detailed below) during the year 2008-09 with recommendations / suggestions have been issued to different Departments/Organizations after completion of field audit through selection and on the basis of the proposed draft Paras.

<b>Sl. No.</b>	<b>Name of Department</b>	<b>No. of reports issued after internal audit on the basis of</b>	<b>Total</b>
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		Selection	Draft Para	Request from Dept. / Govt.	
1.	Forests	6	-	-	6
2.	Disaster Management	35	-	-	35
3.	Finance	8	-	-	8
4.	Excise	10	-	-	10
	<b>TOTAL</b>	<b>59</b>	<b>-</b>	<b>-</b>	<b>59</b>

### **Special Audit**

This Department has conducted following special audits on the basis of request from different Departments during 2008-09.

Sl.No.	Name of the Department / Directorate	Subject in brief
1	Higher Education Department	Special audit of externally aided <b>TEQIP</b> accounts of University College of Technology, Calcutta University and Kalyani Government Engineering College,
2	Directorate of Treasuries and Accounts	Verification of Provident Fund Deposits Accounts maintained at <b>Asansol Treasury –II</b> in respect of Panchayat bodies.
3.	Health Department	Special audit of defalcation of Government Money in Pundibari <b>BPHC</b> under CoochBehar District.
4.	-Do -	Financial irregularities in the stores of Directorate of Health Services, Salt Lake, Bidhannagar.
5.	Public Enterprises Department	Special audit on utilization of <b>DFID</b> fund in the Bank account of Public Enterprise Department.
6.	Higher Education Department	Investigation of financial irregularities indulged by Finance Officer (on probation) of Netaji Subhas Open University.
7.	Social Welfare Department	Special audit of gross irregularities in the use of hired vehicle related to the Krishnanagar –I I.C.D.S project.
8	Information and Cultural Affairs Department	Special Audit in connection with allegations against some executives of <b>WBECSC</b> Ltd in regard to import of Electrolyte Copper Cathode and High Grade Zinc ingot
9.	Directorate of Library Services	Special Audit on the grants given by National Archives, Ministry of Culture, Government of India on preservation of priceless manuscripts and books of the Library

### **Special Assignment**

Reconciliation of figures of collection of Cess in Coal vis-a-vis deposit thereof into the Government Accounts as exhibited in the returns furnished by the collieries to the Chief Mining Officer, the Cess Deputy Collector and the Assistant Commissioner of Commercial Taxes, Asansol.

No authentic Provident Fund Pass Book was maintained by Jamuria Panchayat on Provident Fund Deposit Accounts(Panchyat Bodies including Proflal) under Asansol Treasury –II.

Accordingly, reconstruction / reconciliation of discrepancy in consolidated Panchayat Bodies Fund under “8336 Provident Fund Deposit Accounts” was undertaken by a team of this Department from 19-06-2008to 22-07-2008.

The Provident Fund Pass Book of Jamuria Panchyat was reconstructed from April, 1991 to March, 2008 by a team deputed from Finance (Internal Audit) Department.

Discrepancies settled by this Department are:

- I. Education P.F Rs 4.84 Cr – Treasury Balance short was settled by Finance (internal Audit) Department.
- II. Local Body P.F- settled by treasury itself in the line of action shown by Finance(IA) Department .
- III. Panchayat P.F & PROFLAL –Rs 4.63 lakh treasury Balance shown was settled during the current audit.

### Views Offered

Internal Audit on Arrear pensionary benefits of retired employees of Jadavpur, Kalyani ,Calcutta , Rabindra Bharati , North Bengal and Burdwan Universities for the preiod **01-04-1997 to 31-03-2007** was conducted by six teams of Internal Audit Officers of Finance (IA) Department .

As against the total claim made by the six Universities on account of arrear pensionary benefits amounting to Rs **39.96 Cr** , the amount released by the State Government during the aforesaid period comes to **Rs 12.42 Cr**. Universities claimed the balance amount of Rs **27. 54 Cr**. However, Finance (IA) Department scrutinized the total claim and restricted it to Rs **13. 50 Cr**. The excess claim of Rs 14.00 Cr made by the Universities was due to wrong calculation / adjustment of Employer's share of **CPF**.

Reconciliation of figures of collection on Coal vis-à-vis deposit thereof into the Government Accounts as exhibited in the returns furnished by the Collieries in the office of the Chief Mining Officer, the Cess Deputy Collector and the Assistant Commissioner of Commercial Taxes at Asansol for the period from 2003-2004 to 2007-2008 was undertaken by the Finance(IA) Department . It came to the notice after the reconciliation that:

Avoidance of payment of Rural Employment (R.E) and Primary Education (P.E) Cess on Coal to the tune of Rs.193.75 Cr. for five years [ 2003-2004 to 2007-2008], by the Coal producers E.C.L and B.C.L , in the shape of claming deductions not provided for in Cess Act and Rules.

Reconciliation disclosed that there was non-payment of assessed dues of Rural Employment Cess (R.E) and Primary Education Cess (P.E) to the tune of Rs 2.95 Cr. By I.C.M.L . Further, there exists non-payment of unassessed dues , in terms of collieries , R.E. and P.E.Cess , to the tune of Rs 2.95 Cr.

### Special Achievements

Misappropriation of **Rs 4,27, 945/-** collected at the office of the Regional Transport Officer, Hooghly in respect of 542 foreign vehicles as fees / charges by not accounting for the same in daily cash receipt report as well as Cash Book , was reported to the Government. by the Finance (IA) team , who conducted audit there.

It was revealed also that Government revenue of **Rs 16,26,745/-** was misappropriated by tampering or manipulating the computer recorded figure. The matter was brought to the notice of the Finance Department in both the cases.

Misappropriation of Government Money to the tune of **Rs 20,13,719/-** :

Audit of Pundibari BPHC, Coochbehar revealed that a sum of **Rs 2,09,81, 198/-** was drawn against **45 bills** as per Treasury Record during the period from June, 2002 to March, 2007 as per acquittance rolls . However, an amount of **Rs. 1,89,67,479/-** was disbursed against the drawal of **Rs 2,09,81,198/-** against the bills, there was misappropriation of **Rs 20,13,719/-** (Rs 2,09,81,198- Rs 1,89,67,479).

Excise duty to the tune of **Rs 1,99,47,164/-** deposited by M/S Celebrate F.L Bonded Ware House as per the audit done by Finance (IA) Department and verdict given by Hon'ble Taxes Tribunal dated 15.02-2008.

In addition to above an amount of **Rs 3,49,636/-** was realized as establishment cost at the instance of Internal audit in the o/o Superintendent of Excise, Murshidabad. Excess refund of additional fees of **Rs 6,74,607/-** was subsequently realized at the instance of internal Audit in the o/o the Superintendent of Excise, Burdwan(West). Short realization of Govt revenue of **Rs 3,19,238/-** was realised at the instance of Internal Audit in the o/o the Superintendent of Excise, Bankura. **Rs 1,50,000/-** was realized as renewal fees for beer, wine, low alcoholic beverage in the o/o the Superintendent of Excise, Cooch Behar. An amount of **Rs 1,80,043/-** was realized at the instance of Internal Audit towards establishment cost in the o/o the Superintendent of Excise, Nadia etc.

#### **Maintenance of Accounts and Audit:**

The Accounts Officer, West Bengal Secretariat is acting as Drawing and Disbursing officer for this Department. So the responsibility of maintenance of accounts in respect of this Department rests with him. Accordingly, audit of expenditure of this Department by the Statutory Auditor is carried out along with the accounts of A.O, W.B. Secretariat.

#### **Number of Files/Cases received, Pending and Disposed of:**

Financial year	Opening balance	New cases registered	Total cases registered	No. of cases disposed of	% of cases disposed of	No. of cases pending
2004-05	Nil	20	20	17	85	3
2005-06	3	14	17	12	71	5
2006-07	5	9	14	14	100	Nil
2007-08	Nil	15	15*	13	89	2
2008-09	2	9	11	10**	91	1

\* In addition to above, 305 Nos. of other files in connection with establishment works and 45 files of internal audit reports were handled and disposed of by the Finance (IA) Department during the year.

\*\*The Special Audit of Accounts on Cash analysis of the **DGHC** and utilization of Fund for the purpose for which they were sanctioned, was taken by a team of Internal Audit Officers but could not be completed due to disturbance in Darjeeling Hills during the period Audit was taken up.

#### **Publications:**

This Department did not publish any document during the year 2008-09.

The Law Cell deals with the cases the subject matter of which falls within the jurisdiction of the Finance Department. In particular, court cases related to pay and service matters of Government employees, employees of statutory bodies, aided educational institutes etc. are processed and pursued by the Law Cell. The Cell also assists other Departments in processing and pursuing cases primarily related to service condition of employees.

**Staffing Pattern and Present Staff Strength :**

Sl. No	Name of the post	Present strength
1	Deputy Secretary	01
2	Assistant Secretary	03
3	Law Officer	01
4	Officer on Special Duty	01
5	Section Officer	04
6	Head Assistant	02
7	Upper Division Assistant	10
8	Lower Division Assistant	03
9	Typist, Supervisory Grade	01
10	Typist, Grade - I	03
11	Typist Basic Grade	02
12	Muharrir, Grade-II	02
13	Group - D	02

**Achievements:**

The Law Cell has, over the last few years successfully protected the interest of the State Government in a large number of cases. Some important cases are mentioned below in the following forms :-

**Court cases in respect of pay scales**

**1. Muharrir:**

**Case No :- Matter No. 6332/88 Subal Chandra Das & Ors. – Vs. – State of West Bengal (Muharrir) SLP (C) No. 168670 of 1994, State of West Bengal –Vs. - Subal Chandra Das & Ors.**

**Issue :-** The petitioners filed a writ petition before the Hon’ble High Court, Calcutta on behalf of LDC of Nadia Collectorate claiming pay scale of Rs. 330-550/- (Scale No. 9) instead of Rs. 230-425/- (Scale No.6) under ROPA Rules, 1970 and corresponding upward revision of pay scale of UDC, etc. from 01.04.1970.

**Judgement :-** Judgement of the Hon’ble High Court went in favour of the petitioners.

**Final verdict :-** After hearing SLP filed by the Finance Department the Hon’ble Supreme Court was pleased to set aside the order of Hon’ble High Court, Calcutta, and also to dismiss the writ petition.

**2. Sub - Assistant Engineer:**



**Case No :-C.R. No :- 22704 (W)/95- Hirendranath Saha & Ors. – Vs. – State of West Bengal & Ors. (Sub-assistant Engineer);**

**MAT No. 3424/98 - Asok Gupta – Vs. – Hirendranath Saha & Ors.**

**Issue :-** Claimed pay scale of Rs. 470-1230/- instead of Rs.425 – 1050/- (Scale No.10) under ROPA Rules, 1981 for the post of Sub-Assistant Engineer.

**Judgement :-** Judgement of Hon'ble High Court went in favour of the petitioners. Finance Department preferred an appeal against this order before Hon'ble High Court and succeeded.

**Final Verdict :-** SLP filed by the petitioners before Hon'ble Supreme Court was dismissed.

### **3. Re-designation as Sub-Assistant Engineer:**

**Case No :-** C.O. No. 432 (W) of 1994 – Avijit Chowdhury – Vs. – State of West Bengal; TA No. 90/96, CCP – 27/97 C.A. No. 4620/98 arising out of SLP (C) No. 954/98 – State of West Bengal – Vs. - Avijit Chowdhury.

**Issue :-** Claiming re-designation as Sub-Assistant Engineer on the ground that they were diploma holder.

**Judgement :-** Hon'ble Administrative Tribunal allowed the application of the petitioner.

**Final verdict of Hon'ble Supreme Court :-** SLP filed by the State was allowed and the order of Hon'ble Tribunal was set aside and original application was dismissed.

### **4. Claim of Scale of Pay of Ayurvedic Medical Officer:**

**Case No. :-O.A. No. 1177 Of 1997 – Dr. Biswanath Adhikary (Apothecary In-Charge of Post Graduate Educational Research in Ayurved) –Vs. – State.**

**O.A.No.1178/97 – Dr. Pradip Kumar Sen (Librarian and Museum Curator of Shyamadas Vaidya Shastrapith) – Vs. – State.**

**C.A.No.1766/04 arising out of SLP (C) No. 1748/03 – State – Vs. – Dr. Biswanath Adhikary.**

**Issue :-** Claimed pay scale Rs. 2200-4000/- (senior Ayurvedic Medical Officer) in stead of pay scale of Rs. 1640-3635/- and Rs. 1390-2970/- respectively under ROPA Rules,1990.

**Judgement :-** Two applications were allowed by Hon'ble Administrative Tribunal. Finance Department filed a Review Application before Hon'ble Administrative Tribunal and it was allowed. Thereafter, the petitioners challenged the order of Hon'ble Administrative Tribunal before Hon'ble High Court, Calcutta and Hon'ble High Court set aside the order of Hon'ble Administrative Tribunal in review and directed for passing a reasoned order.

**Further action:-** Such speaking order was passed by the Authority rejecting the claim of the petitioners. The matter was thus disposed of.

### **5. Minimum Wages Inspectors:**

**Case No :-** O.A. No. 247 (W) of 1982 – West Bengal Minimum Wages Inspectors' Association & Ors.- Vs.- State of West Bengal & Ors.

**FMA No. 31 of 1999 – West Bengal Minimum Wages Inspectors' Association & Ors. – Vs. – State of West Bengal & Ors.**

**SLP (C) No. 17684 of 2005 – State of West Bengal & Anr.– Vs. – West Bengal Minimum Wages Inspectors' Association & Ors.**

**Issue :-** Claiming Pay scale of Rs. 425-1050/- (Scale No. 10) instead of Rs. 380-910/- (Scale No. 9) under ROPA Rules, 1981.

**Judgement :-** Earlier writ petition was dismissed by Hon'ble High Court. The appeal was allowed setting aside the order of the Hon'ble Trial Court.

**Present Status :-** The State filed an SLP and the Hon'ble Supreme Court stayed the order of the Hon'ble Division Bench of High Court at Calcutta dated 27.01.2005. The matter is pending.

### **6. Career Advancement Scheme:**

**Case No :-TA No. 826/96 – Kamal Sengupta & Anr. – Vs. - State.**

**WPST No. 2/01 - Kamal Sengupta & Anr. – Vs. – State.**

**WPST No. 1/02 - State – Vs. – Kamal Sengupta & Anr.**

**SLP (C) No. 6568-69 of 2005 – State – Vs. – Kamal Sengupta Anr.**

**Issue :-**Claiming the benefit of Higher Scale of pay as has been given to other senior officers of other Departments under CAS'90.

**Judgement :-** Hon'ble Tribunal allowed the prayer of the petitioner. High Court, Calcutta also directed to carry out the direction of Hon'ble Administrative Tribunal.

**Present Status :-** The matter is now pending before Hon'ble Supreme Court.

#### **7. Process Server :**

**Case No:- W.P No. 19511 (W)/ 99 – Tamal Das & Ors. – Vs – State (Process Servers).**

**Issue :-** Claiming higher scale of pay and other benefits extended to other Process Servers, i.e. Scale No. 6.

**Further action:-** Authority, as per Hon'ble High Court's order, passed the reasoned order rejecting the prayer of petitioners.

**Final Verdict :-** Hon'ble High Court declined to interfere with the speaking order passed by Principal Secretary, Finance Department.

#### **8. Non-teaching staff of School of Tropical Medicine:**

**Case No :- C.R. No. 16534 (W)/84 – T.S.E. Union – Vs. – State.**

**FMAT No. 537 of 1987 – State – Vs. – T.S.E. Union.**

**SLP ( C ) No. 3942/94 – State – Vs. – T.S.E. Union.**

**CA No. 5383/96 – State – Vs – T.S.E. Union.**

**O.A. No. 8210/99 –Tropical School Employees Union – Vs. – State (non-teaching staff of School of Tropical Medicine).**

**Issue :-** Praying for granting of seven Universities pay scale to non-teaching staff of School of Tropical Medicine.

**Judgement and Further action :-**Writ petition was allowed by the Hon'ble High Court. State Government preferred an appeal against the order of Hon'ble High Court which was dismissed. SLP was filed by the State was allowed by the Hon'ble Supreme Court setting aside the order of Hon'ble High Court. Petitioners filed a review petition before Hon'ble Supreme Court. The same was withdrawn by the petitioners and submitted a representation to the concerned authority for consideration. As per order of Hon'ble Supreme Court the representation of the petitioners was considered by the Principal Secretary, Finance Department. The claim of the petitioners was rejected.

#### **9. Amins:**

**Case No :-(i) C.R. No. 4131(W)/88: Manindra Sajjan & Ors. –vs.- S.N. Roy**

**MAT No. 23060 of1997: Asok Gupta –vs- Manindra Sajjan & Ors.**

**CAN No. 57390 of1997;**

**SLP(C) No. 23549 of 1997: State of West Bengal –vs.- Manindra Sajjan & Ors.**

**FMAT No. 1600 of 1998 : State of West Bengal –vs- Maindra Sajjan & Ors.**

**SLP(C) No. 1596 of 2002 : State of West Bengal –vs- Manindra Sajjan & Ors.**

**C.A No. 1182 of 2002 : State of West Bengal –vs.- Mainindra Sajjan & Ors.**

**(ii) SLP(C) No. 14445-46 of 1998 : Manoranjan Pal & Ors. –vs- State of West Bengal.**

**C.A Nos. 6426-27 of 2000 : Manoranjan Pal & Ors. –vs- State of West Bengal.**

**SLP(C) No. 1752-53/02: Manoranjan Pal & Ors. –vs- State of West Bengal.**

**C.A Nos. 1183-84 of 20 02 :**

(iii) SLP(C) No. 13483-84 of 1999 : Jaharlal Ganguli & Ors. –vs.- State of West Bengal.

C.A Nos. 2711-2712 of 2000 :

SLP(C) No. 13485-86 of 1999 : Anil Sankar Roy & Ors.-vs-State.

C.A Nos. 2709-2710 of 2000 :

(iv) C.O. No. 11095(W)/1995 : Sunil Chandra Mallik & Ors. –vs.- State of West Bengal.

C.A No. 1181 of 2002 : State of West Bengal –vs.- Sunil Chandra Mallik & Ors.

SLP(C) No. 1473 of 2002 :

(v) C.O No. 11955(W)/199: Sailen Kumar Mondal & Ors. –vs.- State of West Bengal.

CAN No. 10572 of 2000 : Sailen Kumar Mondal & Ors. –vs.- State of West Bengal.

C.A No. 1180 of 2002 : State of West Bengal –vs.- Sailen Kumar Mondal & Ors.

SLP(C) No. 1015 of 2002: State of West Bengal –vs.- Sailen Kumar Mondal & Ors.

LA Nos. 3-4 of 2003.

(vi) SLP(C) No. 206 of 2002: Deb Narayan Shyam & Ors. –vs.- State of West Bengal.

CA No. 1179 of 2002: State of West Bengal –vs.- Deb Narayan Shyam & Ors.

**Issue :-** Claiming higher scale of pay of Surveyors (Scale No.9 of Rs. 380-910/- under ROPA Rules,1981).

**Judgement :-** The Hon'ble High Court at Calcutta allowed the pay scale of Rs. 380-910/- (Scale No.9) and also Rs.340-750/- (Scale No.7) under ROPA Rules, 1981.

**Final Verdict :-** SLPs filed by the State of West Bengal and the Hon'ble Supreme Court granted the Scale No. 6 (Rs.3350-6325/-) under ROPA, 1998 to all the Amins in basic grade.

#### **10. Surveyors:**

**Case No :-C.O. No. 9824 (W) of 1991 – Sudip Chakraborty & Ors. – Vs – State of West Bengal & Ors. (Surveyor).**

**FMAT No. 2345/95 – State of West Bengal & Ors. – Vs – Sudip Chakraborty & Ors.**

**TA No. 1781 of 1996 – Sudip Chakraborty & Ors. – Vs – State of West Bengal & Ors.**

**WPST No. 240/98 – Sudip Chakraborty & Ors. – Vs – Sate of West Bengal & Ors.**

**Issue :-** Claiming pay scale of Rs. 425-1050/- (Scale No. 10) instead of 380-910/- (Scale No. 9) under ROPA '81.

**Judgement :-** Hon'ble Trial Court allowed the prayer. An appeal filed by the State the Division Bench of Hon'ble High Court at Calcutta set aside the Judgement and directed for re-hearing. The mater was then transferred to Hon'ble Tribunal and the State succeeded. Thereafter the petitioners filed an appeal in the Hon'ble High Court. Ultimately the State succeeded before Hon'ble Division Bench of High Court at Calcutta.

#### **11. West Bengal Registration Service Association:**

**Case No :-C.A No. 2023 – 25/90 – Sate of West Bengal – Vs. – West Bengal Registration Service Association & Ors. (Sub-Registrar).**

**Issue :-** Claiming pay scale of Rs. 660 – 1600/- (Scale No. 16).

**Judgement :-** Up to Hon'ble Division Bench of the High Court at Calcutta, the matter decided against the State.

**Final Verdict:-** State filed SLP and succeeded.

#### **12. Chief Inspector – Food & Supplies Department:**

**Case No :- Matter No. -----/94 – Pranab Kumar Moitra – Vs – Sate**

**TA No. 567/97 - Pranab Kumar Moitra – Vs – State**

**WPST No. 125/98 – Pranab Kumar Moitra – Vs – State**

**CCP No. 20/99 – Pranab Kumar Moitra – Vs – State**

**SLP( C ) No. 1795/99 – State – Vs – Pranab Kr. Moitra (Chief Inspectors of F&S)**

**Issue :-** Claiming higher pay scale on the ground that Inspectors of Food and Supplies enjoying Scale No.10 which is equal to scale of chief inspectors.

**Judgement :-** Tribunal allowed the payer and High Court confirm the same.

**Present Status :-** Sate filed SLP, stay granted, pending for final hearing.

### **13. Laboratory Technicians - Health & Family Welfare Deptt.:**

**Case No :-** i) CR No. 7453 (W)/84 – Chandi Charan Samanta & Ors. – Vs – State

ii) CR No. 12735 (W)/84 – Ranjit Kumar Mondal & Ors. – Vs – State

iii) CR No. 40520 (W)/84 – Madan Mohan Hati – Vs –Stae

i) FMAT No. 1516/94 – Sate – Vs – Chandi Charan

ii) FMAT No. 1515/94 – Sate – Vs – Ranjit Kumar Mondl & Ors.

iii) FAMT No. 1632/94 – Sate – Vs – Madan Mohan Hati & Ors.

i) SLP( C ) No. 13336/98 – Stae - Vs – Chandi Charan samanta & Ors.

ii) SLP ( C ) No. 12636/98 – Sate – Vs – Ranjit Kumar Mondal & Ors. (Laboratory Technicians H & F.W Deptt.).

**Issues:-** Claim of higher scale of pay.

**Judgement :-** All the applications were allowed by the Hon'ble Trial Court & granted Scale No. 11 (Scale of Pay of grade –I) and also benefit of CAS. Appeal preferred by the State before Hon'ble Division Bench of the High Court at Calcutta was dismissed due to non-appearance of Ld State Advocate.

**Final Verdict :-**SLPS filed by the Finance Deptt. were dismissed with a direction for filing application of re-hearing before the Hon'ble High Court - Applications allowed. In the Hon'ble Division Bench, the State succeeded. Applications for modification of the order filed by the petitioners were rejected. Liberty was given to the petitioners to make representation for rationalization of different pay scales (basic grade) recommended by 4<sup>th</sup> Pay Commission, 1998. Representation made is under consideration.

### **14. Junior Land Reforms Officer:**

**Case No :-** Matter No. 3557/87 – Mukunda Chaterjee – Vs – State

**Appeal No. 447/94**

**CA No. 825/95, 2302/98, 3038/98,1695/01**

**TA No. 39/2000**

**CPAN No. 886/01**

**Issue :-** Claiming scale of W.B.C.S (Executive), i.e., scale No. 17 under ROPA'81.

**Judgement :-** Hon'ble Trial Court allowed the prayer.

**Final Verdict :-**State filed an appeal, Hon'ble Division Bench of the High Court at Calcutta set aside the judgement of Hon'ble Trial Court and writ petition was dismissed.

### **15. Gram Sevak:**

**Case No :-** Co. No. 142/89 – Bishnu Pradhan – Vs – Sate

**FMAT No. 216/94 – Sate – Vs – Bishnu Pradhan**

**SLP ( C ) No. 23362/94 – State – Vs – Bishnu Pradhan**

**Issue :-** Claiming scale of pay Rs. 360 – 815 (scale No. 8) in stead of scale No. 6 (Rs.300 – 685) under ROPA'81.

**Judgement :-** Hon'ble High Court allowed the petition and granted Scale No.8 with higher initial. State filed an appeal with condonation of delay. Hon'ble Division Bench of High Court at Calcutta did not condone the delay and the appeal filed by the State failed.

**Final Verdict :-** State filed SLP. Hon'ble Supreme Court directed the High Court to hear the appeal on merit condoning the delay. Hon'ble Division Bench of the High Court at Calcutta allowed the appeal and set aside the judgement of the Hon'ble Single Bench.

#### **16. Unqualified Draftsman:**

**Case No :- C.R. No. 4981/82 – Tushar Kanti Ghosh & Ors. – Vs – State.**

**FMAT No. 476/89 & 636/91 – State – Vs – T.K. Ghosh & Ors.**

**SLP ( C ) No. 14497/97, C.A. No. 5765/97 – Sate – Vs. – T.K. Ghosh & Ors.**

**Issue :-** Claiming Scale of Rs. 300 – 600 with higher initial Rs. 330 under ROPA'81 with Spl. Payoff Rs. 50/- p.m., Spl. Allowance of Rs. 25/- p.m., cycle allowance of Rs. 9.75/- p.m.

**Judgement :-** Hon'ble High Court at Calcutta allowed the prayer. State filed an appeal before Hon'ble Division bench. No stay was granted for which the same was implemented subject to result of SLP(C) filed by the State before Hon'ble Supreme Court.

**Final Verdict :-** The Hon'ble Supreme Court set aside the judgements of the Hon'ble High Court at Calcutta. The State succeeded before Hon'ble Supreme Court.

#### **17. KGO –II under R.R&R Department:**

**Case No :- CO. No. 19797 (W)/94 – Kalipada Malakar – Vs – State;**

**WPCRC No. 6340 (W)/03 – Kalipada Malakar – Vs – State (K.G.O – II under R.R. &R. Deptt.).**

**Issue :-** Claiming equal pay scale for K.G.O. belonging to WBLRS, Gr.- I Cadre.

**Judgement :-** The writ petition was rejected by Hon'ble Tribunal. Hon'ble High Court allowed the prayer, granted Scale No. 11 (Rs. 425 – 1050/-) in place of Scale No. 6 (Rs.300 – 685/-).

**Final Verdict :-** Finance Department filed a review petition in Hon'ble High Court, Calcutta. Hon'ble High Court allowed the review petition and the matter remanded back to Hon'ble Tribunal. State succeeded.

#### **18. Junior Accountants, Calcutta Pay & Accounts Office:**

**Case No. O.A. No. 309/96 – Bansidhar Dey & Ors. – Vs. – State;**

**SLP ( C ) No. 13125/98 – Bansidhar Dey & Ors. -Vs-State.**

**Issue :-** Claiming equal pay scale of Junior Accountant attached to West Bengal Secretariat Accounts.

**Final Verdict:-** The matter finally went before Hon'ble Supreme Court as the petitioners filed SLP(c) and Hon'ble Supreme Court dismissed the SLP(c). Petitioners filed Review Application – was also dismissed by Hon'ble Supreme Court.

#### **19. NISG Scale of Pay:**

**Case No :- TA No. 941/96 – Keshab Chandra Saha – Vs. – State;**

**SLP No. 83/97 – Keshab Chandra Saha – Vs. – Sate ;**

**C.O. No. 31-32/97 – State – Vs. – Keshab Chandra Saha**

**C.O. No. 13099 (W)/89 – Gobinda Nath Dey – Vs. – Sate;**

**FMA No. 3346/94 – State – Vs. – Gobinda Nath Dey.**

**Issue :-** Claiming pay protection under Rule -55(4) of WBSR, Part-I.

**Judgement :-** Hon'ble High Court allowed the application granting pay equal to pay of their junior, who got NISG scale of Muharrir. Finance Department filed an appeal before Hon'ble Division Bench of the High Court at Calcutta.

**Final Verdict :-** Appeal allowed. Hon'ble Division Bench of the High Court at Calcutta set aside the order of Hon'ble Trial Court.

## **20. Junch Muharrir – NISG Scale of Pay:**

**Case No :-C.O. No. 14956 (W)/95–Niranjan Mitra & Ors.– Vs.– Sate of West Bengal & Ors.**

**FMAT No. 1582/88 – State of West Bengal – Vs. – Niranjan Mitra & Ors.**

**FMAT No. 262 of 1997 – Sate of West Bengal & Ors. – Vs. – Niranjan Mitra & Ors.**

**CO No. 11286 (W0 /87 – Nemai Chakraborty & Ors. – Vs. – State of West Bengal & Ors.**

**FMAT No. 1982/96 – Nemai Chakraborty & Ors. – Vs. – State of West Bengal & Ors.**

**FMAT No. 263 of 1997 – Sate of west Bengal & Ors. – Vs. – Nemai Chakraborty & Ors.**

**Issue :-** Claiming benefit of NISG scale of Rs. 370 – 535/- of scale of pay of Rs. 230 – 425/- (Scale No. 6) under ROPA Rules,1970 w.e.f. 1974.

**Judgement :-** Hon'ble Trial Court of the High Court at Calcutta allowed the prayer. State preferred appeals. The Hon'ble Division Bench of High Court at Calcutta set aside the order of the Hon'ble Trial Court and directed to examine the case and not to recover the overdrawal amount. Eligibility of each of the petitioners was examined and necessary Government Order was issued.

## **21. Operator – cum – Mechanic:**

**Case No :- C.O. No. 8728 (W)/92 – Tarun Roy – Vs. – State;**

**C.A. No. 3527 of 1998 – Sate – Vs. – Tarun Roy;**

**FMAT No. 1505/96.**

**Issue :-** Claiming the pay scale equal to S.A.E., i.e.,( Scale No. 10 Rs. 425 –1050/-)

**Judgement :-** Hon'ble Single Bench and also Hon'ble Division Bench of High Court at Calcutta granted pay scales equal to SAE. An appeal in Hon'ble Supreme Court filed.

**Final Verdict :-** State succeeded before Hon'ble Supreme Court.

## **22. High Court Employees:**

**Case No :- W.P. No.1572(W) of 2003 – State of West Bengal –Vs-Hon'ble Chief Justice of High Court at Calcutta & Ors.; W.P. No.1573 (W) of 2003 – State of West Bengal –Vs-Hon'ble Chief Justice of High Court at Calcutta & Ors.**

**Issue :-** The High Court Administration granted pay protection without approval of the State. State filed two writ petitions.

**Final Verdict :-** State succeeded but Hon'ble Division Bench of High Court at Calcutta has reversed the judgement. State filed SLP and stay granted.

## **23. Claim of higher scale of pay of the Association of Revenue Officers:**

**Case No.O.A.1134 of 2001–Association of Revenue Officer's and Others – Vs. – State & Ors.**

**Issue:-** The application claimed higher scale of pay included in the same group i. e. Group 'C' of the West Bengal Civil Service (Executive) etc. Examination and also promotional benefit.

**Judgement:-** The Hon'ble Tribunal rejected the application and the State succeeded in the matter.

## **24. Junior Co-operative Service Association:**

**Case No. O.A. No.1543 of 2002 : Sri Narayan Chandra Ghosh & Ors. –Vs- State of West Bengal & Ors.**

**Issue:-** The petitioners are the members of West Bengal Junior Cooperative Service and challenges the validity of the reasoned order passed by the Secretary, Cooperative Department. This is a second litigation. In earlier writ the petitioners prayed for the merger of West Bengal Junior Cooperative Service with the West Bengal Cooperative Service. The same was rejected by the Secretary, Cooperation Department. In the present original application the same was issued. Merger was raised and the petitioners also urged that they have been discriminated again since other unified services have been allowed Scale No.14 under ROPA Rules, 1990.

**Judgement :-** In deciding the matter the Hon'ble Tribunal upheld the provisions of ROPA Rules and the decision taken by the Government and further came to the findings that there is no discrimination so far as the case of the petitioner is concerned. The State succeeded in the instant matter.

## **25. Registration Copywriters:**

Case No. WPST No. 826 of 2001, WPST No. 1312 of 2001 and WPST No. 15 of 2002

(1) CA. No. 3414 of 2009 arising out of SLP © No. 9921 of 2009

( State of west Bengal & Anr. –v- West Bengal Regn. Copy Writers Assn. Anr.)

(2) CA. No. 3415 of 2009 arising out of SLP © No. 10191 of 2007

( State of west Bengal & Anr. –v-Chiranjib Kr. Das & ors)

(3) CA. No. 3416 of 2009 arising out of SLP © No. 12048 of 2007

( State of west Bengal & Anr. –v-Sadhan Kumar Dutta & ors)

**Issue:** The petitioners are the registration copywriters. They were licensed to work on fee basis to be collected from registrant public. Their job is to copy the registration deed before the same is presented before the registering officer for registration. The petitioner took the plea that they perform statutory and state function like government employee and hence they demanded absorption as Government employee.

**Judgement:** Although Ld. SAT did not find merit in the submissions of the petitioners and hence dismissed the petition, Hon'ble Division Bench of Calcutta High Court set aside the Tribunal and allowed the original applications. The State preferred appeal against this order before the Hon'ble Supreme Court of India.

**Final Verdict:** Hon'ble Supreme Court however accepted the reasoning of the State Government that registration copywriters are mere licensees. There is no master – servant relationship between the copywriters and the Government nor can they said to be Governments entitling them to so-called equal treatment with the other Government servants. The appeal of Government was therefore allowed and the original order of the Ld. SAT was ordered to be restored.(Judgement on 08.05.09)

## **Court Cases in respect of other benefits**

### **1. House Rent Allowance :**

**Case No :- C.O/C.R No. 11360 (W)/90 – Rabindranath Sengupta – Vs – State; SLP (C) No. 3642/95 – State – Vs – Rabindranath Sengupta ( Residents of Govt. quarters).**

**Rev. petition No. 1111/96.**

**Judgement :-** Hon'ble Trial Court rejected the prayer. Appeal preferred by the petitioner was allowed by the Hon'ble Division Bench granting the same. SLP filed by the State was dismissed. State filed a Review Petition before Hon'ble Supreme Court and the same was allowed.

**Final Verdict :-** Hon'ble Supreme Court set aside the order of Hon'ble Division Bench of High Court at Calcutta restoring the order of Trial Court, and provisions of relevant ROPA Rules.

### **2. Other Application regarding H.R.A.:**

**i) Case No :- R.A. No. 46/97 – Sudhansu Sekhar Mondal & Ors. – Vs – State.**

**COST No. 11/98 – State – Vs. – Sudhansu Sekhar Mondal.**

**Issue :-** Claiming 15% HRA ( living in Govt. Quarters)

**Judgement :-** Hon'ble Administrative Tribunal allowed the prayer. State filed an appeal.

**Final Verdict :-** Stay granted.

**ii) Case No :- O.A. No. 2383/99 – Ratnakar Biswal & Ors. – Vs.- State .**

**O.A. No. 2384/99 – Bhagat Shaw & Ors. – Vs. – State.**

**Issue :-** Claiming 15% HRA ( living in Govt. Quarters).

**Judgement :-** Both the petitions were dismissed by Hon’ble Administrative Tribunal.

**Final Verdict :-** Bhagat Shaw & Ors. filed an appeal before Hon’ble High Court which is pending.

**iii) Case No :- C.R. No. 15010 (W)/90 – Saroj Chowdhury & Ors. – Vs. – State .**

**CPAN No. 93/99 – Saroj Chowdhury & Ors. – Vs. – State.**

**SLP ( C ) No. 7999 – 8000/03 – State – Vs. – Saroj Chowdhury & Ors.**

**Issue :-** Claiming 15% HRA (living in Govt. Quarters).

**Judgement :-** Hon’ble Trial Court allowed the prayer. In contempt petition Hon’ble Trial Court disallowed the prayer.

**Final Verdict :-** Dismissed by the Hon’ble Division Bench of High Court at Calcutta on the basis of the earlier judgement of Hon’ble Supreme Court passed in the matter of Rabindranath Sengupta & Ors.

### **3. Pump Allowance :**

**Case No :-C.R. No. 2457/98 – Sanat Kumar Bag & Sunil Kumar Biswas – Vs. – Samar Ghosh & Ors.**

**SLP ( C ) No. 19598/04 – Samar Ghosh & Ors. – Sanat Kumar Bag & Ors.**

**SLP ( C ) No. 19599/04 – Samar Ghosh & Ors. – Vs.- Sunil Kr. Biswas.**

**Issue and Judgement :- Both the matters arose out of FMA No.9071998.** The petitioners before Hon’ble High Court alleged wilful and deliberate violation of Order dated 11-11-1998 passed by Hon’ble High Court in C.R. No.2457 of 1998 arising out of FMA No.907 of 1998 – Samim Ahmed & Ors. –Vs- Asok Gupta & Ors. There was another similar matter (Harinath Mitra & Ors. –Vs- Asok Gupta & Ors.) It has been alleged that the contemnor respondent has misinterpreted the order of Hon’ble High Court with a view to reducing the quantum of pump allowance by holding that the payment of pump allowance @ 5% is to be determined with reference to the pay as on 09-12-1981 and that any payment in excess is incorrect. Rule was issued. Thereafter, SLP ( c ) was filed against the orders dated 05-08-2004 passed in contempt proceedings. The Hon’ble Supreme Court granted the leave and heard the matter on merit. The impugned order dated 02-09-2004 was set aside by Hon’ble Supreme Court and Hon’ble Supreme Court granted opportunity to the appellants before Hon’ble Supreme Court ‘explaining how the order passed by the court of which non-compliance of the alleged, has already been complied with.’ Thereafter, on 30-09-2004 the Hon’ble High Court at Calcutta inter alia directed the following :-

“We have read the judgement and order of the Court and we have been able to find that the direction of the court was restoration of what the writ petitioners were getting immediately prior to 9<sup>th</sup> December, 1981. We have not been able to locate any declaration of any right of the writ petitioners to obtain pump allowance @ 5% of their basic salary during the period 1981 ROPA remained in vogue. In as much as it is not disputed that the Government is not trying to deprive the writ petitioners of pump allowance at a sum less than what the writ petitioners were receiving immediately prior to 9<sup>th</sup> December, 1981, there is no scope of contempt for the order of the court has been obeyed by the Government. We, thus, dispose of this contempt application without any order as to costs and at the same time discharge the Rule.”

### **4. Pension:**

**Case No :-TA No. 1670/96 West Bengal Govt. Pensioners’ Association & Ors. – Vs.- State. CCP – 93/99 W.B. GOVT. Pensioners’ Association & Ors. – Vs. – State.**



**SLP ( C ) No. -/98 – State – Vs. – West Bengal Government Pensioners’ Association.**

**CA No. 378/99 – State – Vs. – West Bengal Government Pensioners’ Association.**

**Issue :-** Claiming of equal retirement benefits, i.e. pension & other retirement benefits for pre-01.01.1986 retirees as was granted to post 01-01-1986 retirees.

**Judgement :-** Hon’ble Tribunal dismissed the application. Petitioners filed a writ application before Hon’ble High Court. The same was allowed granting equal retirement benefits. State filed SLP(c) before Hon’ble Supreme Court.

**Final Verdict :-** The Hon’ble Supreme Court set aside the order of Hon’ble Division Bench and upheld the Government’s Order issued in the matter.

#### **5. Arrear Salary of ROPA ’98:**

**Case No : OA No. 2154/99 – State Government Employees’ Federation & Ors. – Vs. – State.**

**OA No. 8937/99 – State Government Employees’ federation & Ors. – Vs. – State.**

**Issue :-** Claiming cash payment of arrear salary of ROPA ’98 which was kept in G.P.F.

**Judgement :-** Interim order has not yet been granted.

**Final Verdict :-** Matter is still pending.

#### **6. Association of West Bengal Secretariat Assistants:**

**Case No :-OA No. 94/2000 Association of West Bengal Secretariat Assistants & Anr. – Vs. – State & Ors.**

**WPST No. 45/03–Association of W. B. Secretariat Assistants & Anr. –Vs.–State & Ors.**

**SLP ( C ) 11095/05 – Association of W. B. Secretariat Assistants & Anr. – Vs. – State & Ors.**

**Issue :-** Claiming HRA @ 30%.

**Judgement :-** State succeeded before Hon’ble Tribunal & Hon’ble High Court.

**Final Verdict :-** State succeeded also before Hon’ble Supreme Court.

#### **Number of files / Cases received and disposed of :**

Financial year	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
2003-04	88	276	364	316	86.81	48
2004-05	48	233	281	223	79.35	58
2005-06	58	144	202	143	70.79	59
2006-07	59	169	228	173	75.87	55
2007-08	55	191	246	139	56.50	107

CENTRAL DESPATCH OFFICE (C.D.O)

In the Secretariat, despatch system works through a Central Despatch Office. It has troupes of office peons and messenger peons etc. in order to keep up day-to-day despatch of huge letters, like ordinary letters, covers, book posts, under certificate of posting, air mail registered / unregistered / speed posts through messengers and by special messengers.

There are five Receiving centres in C.D.O. and C.D.O. receives Govt. communications [files, ordinary letters, ordinary covers, regd. covers, covers (spl. messenger), air mail, speed post, circulars etc.] from the five receiving centers :-

1. C.D.O. Writers' Bldgs, Block-V, Kolkata-1.
2. C.D.O. Writers' Bldgs, Block-G, Kolkata-1.
3. C.D.O. Purta Bhavan, Salt Lake, Kol-91.
4. C.D.O. N.S. Building Br. Kol-1.
5. C.D.O. Bhawani Bhavan Br., Alipore, Kol-27

All received articles are being despatched day-to-day by post and by beat messenger and special messenger peons properly from those centers of C.D.O.

#### **Staffing Pattern and Present Staff Strength :**

Sl. No.	Name of Post	Sanctioned Strength	Present Strength	Vacant Post(s)
1.	Administrative Officer	1	1	-
2.	Superintendent (S.O.)	4	4	-
3.	Asst. Superintendent (H.A.)	3	2	1
4.	Accountant	1	1	-
5.	Section-in-Charge (U.D.C.)	38	24	14
6.	Lower Division Asst.	39	15	24
7.	Sorter	15	13	2
8.	A.M.O.	1	1	-
9.	F.M.O	10	6	4
10.	R.S.	3	1	2
11.	Jamader	2	2	0
12.	Group-D (Office Peon)	11	7	4
13.	Group-D (Messenger Peon)	81	52	29
	<b>Total</b>	<b>209</b>	<b>129</b>	<b>80</b>

#### **Receipt & Despatch accounts of C.D.O.**

	<b>2007-08</b>	<b>2008-09</b>
1. a) <u>C.D.O. Writers' Bldgs, Block-V, Kolkata-1</u>		
i) Circulars	99,055	97,179
ii) Letters (Ordinary)	1,07,626	93,700
iii) Covers (Ordinary)	71,366	66,425
iv) Covers (Registered)	11,214	10,690
v) Speed Post	6,010	7,426
vi) Air Mail	217	174
vii) Under Certificate of Posting	3,679	7,541
b) <u>C.D.O. Writers' Bldgs, Block-G, Kolkata-1</u> (Special Messenger Cell)		
i) Files	5,693	5,758

	ii) Cover (Special Messenger)	57,659	50,534
	iii) Letters (A.G. and Pay & A/cs.)	74,301	79,033
	iv) Cover (A.G. and Pay & A/cs.)	3,644	4,778
2.	<u>C.D.O. Purta Bhavan, Salt Lake, Kol-91.</u>		
	Total receipt of Govt. communications	1,26,821	1,07,537
3.	<u>C.D.O. N.S. Building Br. Kol-1.</u>		
	Total receipt of Govt. communications	61,459	56,855
4.	<u>C.D.O. Bhawani Bhavan Br., Alipore, Kol-27</u>		
	Total receipt of Govt. communications	68,925	60,273
Total		6,97,669	6,47,903

**GOVERNMENT OF WEST BENGAL**

**Finance Department  
Audit Branch**

**No. : 4236-F**

**Kolkata, the 12<sup>th</sup> June , 2008.**

M E M O R A N D U M

**Sub. :** Grant of Dearness Allowance to the State Government employees and further ad-hoc increase in the wages of daily rated workers under the Government w.e.f. June, 2008.

1. The Governor is now pleased to decide that the whole time State Government employees drawing pay upto Rs.26000/- p.m. shall draw Dearness Allowance @ 35% with effect from June 1, 2008. The calculation of Dearness Allowance shall be made taking into account the basic pay drawn in the prescribed scales of pay including stagnation increments & N.P.A., if any, and Dearness Pay as introduced in Finance Department Memo. 2415-F dated 27.03.2007 (read with Finance Department Memo No.2803-F dated 11.04.07 for Medical Officers).
2. The Dearness Allowance sanctioned hereinabove should be rounded off to the nearest rupee in each case.
3. The Governor has also been pleased to decide that the daily rated workers under the Government whose wages are not regulated by any statutory provisions like the Minimum Wages Act, etc. there will be a further ad-hoc increase in their existing daily rate of wages by Rs.7/- (Rupees seven) only with effect from June 1, 2008.

**Sd/- P.K. Dasgupta**  
O. S.D. & E.O. Special Secretary  
to the Government of West Bengal  
Finance Department.

*Contd....*

**No.4236/1(500)-F**

**Kolkata, the 12<sup>th</sup> June , 2008.**

Copy forwarded for information and necessary action to :—

1. The Pr. A. G. (A&E), West Bengal, Treasury Buildings, Kolkata-700 001.
2. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I  
81/2/2, Phears Lane, Kolkata-700 012.
3. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II  
P-1, New C.I.T. Road, Kolkata – 700 073.
4. The Accounts Officer, West Bengal Secretariat.  
Writers' Buildings, Kolkata – 700 001.
5. The Accounts Officer, West Bengal Secretariat.  
Bikash Bhawan, Kolkata – 700 091.
6. The Sub-Divisional Officer, \_\_\_\_\_
7. The Dist. Magistrate/Judge, \_\_\_\_\_
8. The Treasury Officer, \_\_\_\_\_
9. The \_\_\_\_\_ Deptt./Dte.
10. The Commissioner, \_\_\_\_\_ Division
11. The Principal, Industrial Training Institute, \_\_\_\_\_
12. The Superintendent of Police, \_\_\_\_\_
13. The Suptd.Engineer / Exe. Engineer , \_\_\_\_\_

**Sd/-**  
Deputy Secretary to the  
Government of West Bengal  
Finance Department.

The  
Kolkata Gazette



सत्यमेव जयते

Extraordinary Published by Authority

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FRIDAY, SEPTEMBER 19,2008

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**AUDIT BRANCH**

**NOTIFICATION**

No. 7287.-F, 19-09-,2008.—The Governor is pleased hereby to make, in addition to the West Bengal Services (Medical Attendance) Rules, 1964, as subsequently amended, the following scheme regulating the medical benefits for the State Government employees and the family members thereto, with a view to providing better medical facilities to such employees and their family members :—

*Scheme*

1. **Short title and commencement.**—(1) This Scheme may be called the West Bengal Health Scheme, 2008.  
(2) It shall come into force on such date, as the State Government may, by notification in the *Official Gazette*, appoint.
2. **Application.**— (1) This scheme shall apply to the employee and his beneficiary.  
(2) The provision of enrolment under this scheme shall be optional.  
(3) An employee shall not be entitled to draw the regular medical allowance with effect from the date of effect of such enrolment under clause 4.  
(4) An employee and his beneficiary shall be entitled to the facilities under this scheme in addition to the facilities under the West Bengal Services (Medical Attendance) Rules, 1964, as subsequently amended.  
(5) An employee shall have the liberty to opt out of this scheme at any time :

Provided that where an employee or his beneficiary has enjoyed any benefit under this scheme, such employee shall not be allowed to opt out the scheme within five years from the month following the month in which he enjoyed the benefit.

3. **Definitions.** — In this Scheme, unless there is anything repugnant in the subject or context-
  - (a) "approved rates" means such rates as may be notified by the Government from time to time for various services, procedures and investigations required in connection with the medical attendance and treatment of a beneficiary;

- (b) "beneficiary" means a member of the family of an employee;
- (c) "clause" means a clause of the scheme.
- (d) "employee" means an employee of the Govt. of West Bengal enrolled under clause 4;
- (e) "family", in relation to an employee, means—
  - (i) children including step-children and unmarried daughters,
  - (ii) minor brothers,
  - (iii) minor sisters,
  - (iv) father or mother whose monthly income does not exceed rupees one thousand five hundred,
  - (v) wife or husband, as the case may be;
- (f) "Form" means a Form appended to this scheme;
- (g) "Government" means Government of West Bengal;
- (h) "hospital or institution" means such hospital or nursing home or institution as may be recognized from time to time by the Government for the purpose of availing benefits of medical attendance and treatment under this scheme;
- (i) "laboratory" means such laboratory or institution as may be recognized by the Government from time to time for availing of benefits of medical attendance and treatment under this scheme;
- (j) "medical attendance" means attendance for professional advice and includes pathological, bacteriological, radiological or other methods of investigations for the purpose of diagnosis which are considered necessary by the attending physician and are carried out in a hospital or institution;
- (k) "specified" means specified by order;
- (l) "treatment" means the use of medical and surgical facilities and includes-
  - (i) the employment of such pathological, bacteriological, radiological or other methods of investigations as are considered necessary by the attending physician;
  - (ii) the use of such medicines, vaccines, serum or other therapeutic substances as may be considered necessary by the attending physician;
  - (iii) medical and surgical services and procedures;
  - (iv) dental treatment;
  - (v) accommodation according to the entitlement of the employee;
- (vi) such nursing as is ordinarily provided at the hospital or such special nursing at the hospital as the authorized medical attending physician at the hospital may certify, in writing, to be essential for the recovery or for the prevention of serious deterioration in the condition of the patient, having regard to the nature of the disease.

4. **Enrolment.**- (1) An employee seeking enrolment under the scheme shall exercise his option in Form A, in duplicate, along with an undertaking that upon enrolment under this scheme, such employee shall forgo the regular medical allowance drawn as part of monthly salary.

(2) The option referred to in sub-clause (1) shall be submitted-

- (a) to the Cadre Controlling Department, in case an employee is a member of a constituted State service; and
- (b) to the Head of Office, in case of any other employee.

(3) The Cadre Controlling Authority or the Head of Office, as the case may be, shall, after scrutinization of the option exercised by the employee, issue a certificate of enrolment in Form B in favor of the employee, to be effective from the first day of the month following the month in which the certificate is issued.

(4) The Cadre Controlling Authority or the Head of Office, as the case may be, shall send one copy of the certificate to the Drawing and Disbursing Officer in respect of the employee with a direction to discontinue the drawal of regular medical allowance with effect from the first day of the month following the month in which the certificate is issued.

5. **Facilities.** - An employee or a beneficiary of such employee shall be entitled to the following facilities, namely:-

- (a) medical attendance and treatment as an indoor patient in a hospital or an institution; and
- (b) medical attendance and treatment at out patient department of a hospital or an institution, or a clinic attached to such hospital or institution for such diseases, and under such circumstances, as may be specified.

6. **Medical attendance and treatment as an indoor patient in a hospital.** -An employee shall be entitled to reimbursement of the cost of his or his beneficiary's medical attendance and treatment, as an indoor patient in a hospital or an institution.

*Explanation.*- For the purpose of this clause, the expression "cost of medical attendance and treatment" shall include -

- (a) the amount charged by the hospital or institution in accordance with the approved rates;
- (b) the cost of medicines purchased from outside on the advice of the attending physician at the hospital or institution;
- (c) the charges for such pathological, bacteriological, radiological or other methods and investigations as are considered necessary by the attending physician and carried out, on the advice of the attending physician, in a laboratory or institution, other than the hospital or institution in which the patient is treated.

7. **Medical attendance and treatment as an OPD (Out-Patient Department) patient in a hospital.** -

(1) An employee shall be entitled to reimbursement of the cost of his or his beneficiary's medical attendance and treatment as an OPD patient in a hospital or institution in the following cases :-

- (i) Malignant diseases,
- (ii) Tuberculosis,
- (iii) Hepatitis B/C and other liver diseases,
- (iv) Insulin-dependent diabetes,
- (v) Heart diseases,
- (vi) Neurological disorders/Cerebrovascular disorders,
- (vii) Malignant malaria,
- (viii) Renal failure,
- (ix) Thallasaemia/Bleeding disorders/Platelet disorders,
- (x) Injuries caused by accidents.

(2) An employee or his beneficiary shall also be entitled to reimbursement of the cost of follow-up medical attendance and treatment relating to Neuro Surgery, Cardiac Surgery (Including Coronary Angioplasty and implants), Cancer Surgery/Chemotherapy/Radiotherapy, Renal Transplant, Hip/Knee replacement Surgery and Accident cases received as an OPD patient in a hospital or institution.

*Explanation.* - For the purpose of this clause, the expression "cost of medical attendance and treatment" shall include-

- (a) the amount charged by the hospital or institution in accordance with the approved rates,
- (b) the cost of medicines purchased from outside on the advice of the attending physician at the hospital or institution.
- (c) the charges for such pathological, bacteriological, radiological or other methods and investigations as are considered necessary by the attending physician and carried out on the advice of the attending physician in a laboratory or institution, other than the hospital or institution in which the patient is treated.

8. **Accommodation.**-(1) In the case of medical attendance and treatment as an indoor patient in a hospital or an institution, an employee or his beneficiary shall be entitled to such accommodation as mentioned in column (4) of the Table below, of the category of the employee as mentioned in column (2), to be determined on the basis of the basic pay including dearness pay as mentioned in column (3), respectively, against the Sl. No. as mentioned in column (1) of the said Table:-



Table

Sl. No.	Category of employee accommodation	Basic pay including dearness pay	Type of
(1)	(2)	(3)	(4)
1.	I	Above Rs. 18,000 p.m.	Private Ward
2.	II	Rs. 12,000 p.m. and above but below Rs. 18,000 p.m.	Semi-Private Ward
3.	III	Below Rs. 12,000 p.m.	General Ward

(2) Where the type of accommodation in a hospital does not correspond to the nomenclature as referred to in column (4) of Table to sub-clause (1) or any similar nomenclature, the Government shall, in consultation with the authorities of the hospital concerned, determine the entitlement of the beneficiary.

9. **Tenure.** -Notwithstanding anything contained in this scheme and without prejudice to the provisions of sub-clause (2) of clause 7, the cost incurred on account of related medical attendance and treatment received in a hospital or an institution during the period upto 30 days prior to hospitalization and 30 days from the date of discharge, shall be reimbursable.

10. **Issue of Identity Card to employee and beneficiary.** - (1) The employee and his beneficiary shall be issued a photo-identity card with a unique identification number under the seal and signature of the issuing authority.

(2) The identification number of the employee and his beneficiary shall consist of three numbers, for example x/y/z, where "x" denotes the code number of the employee, "y" denotes the serial number of the beneficiary belonging to the family of the employee (it being 1 in the case of the employee himself) and "z" denotes the total number of cards issued for the family of the employee.

*Explanation.* - For the purpose of this clause, the expression "issuing authority" shall mean-

- (a) the Cadre Controlling Department, in case an employee is a member of a constituted State service; and
  - (b) the Head of Office, in case of any other employee.
- (3) The blank identity cards with running serial numbers shall be supplied by the Finance Department on the basis of requisition received from the Cadre Controlling Departments, or the Heads of Offices through the administrative departments concerned, as the case may be.
  - (4) The identity card shall consist of two parts of which the issuing authority shall retain the first part and the second part shall be handed over to the employee concerned.
  - (5) A list of employees to whom identity cards have been issued shall be forwarded to the Drawing and Disbursing Officer and also to the Finance Department.
  - (6) The identity card shall have a standard format and shall contain such particulars as the name, the date of birth and the relationship of the beneficiary with the employee.
  - (7) The colour of the identity card shall be-
    - (a) yellow, in case employee belonging to category I as mentioned in column (2) against Sl. 1 in column (1) of Table to clause 8;
    - (b) pink, in case employees belonging to category II as mentioned in column (2) against Sl. 2 in column (1) of Table to clause 8; and
    - (c) white, in case employees belonging to category III as mentioned in column (2) against Sl. 3 in column (1) of Table to clause 8.

(8) For the purpose of availing the benefits under this scheme, the employee or his beneficiary shall show his identity card to the hospital, laboratory or institution where he receives medical attendance and treatment.

(9) A temporary family permit in Form F may be issued to an employee enrolled under this scheme by the Head of office for a period as may be specified, pending issue of photo-identity cards and such temporary family permits shall entitle the employee and his beneficiary to all the benefits of this scheme.

(10) The identity cards issued under this scheme shall be surrendered to the Cadre Controlling Department, or the Head of Office, as the case may be, at the time of retirement/resignation/on being relieved from Government service.

**11. Intimation of medical attendance and treatment.-** An employee shall give an intimation to the Head of office within three days of commencement of his or his beneficiary's medical attendance and treatment :

Provided that where an employee himself is undergoing medical attendance or treatment and not in a position to intimate personally, any member of his family may give such intimation.

**12. Claims for reimbursement of the cost of medical attendance and treatment. -** (1) An application for reimbursement of the cost of medical attendance and treatment shall be made by an employee in Form C.

(2) The application for settlement of claim under this scheme shall be made within three months of the completion of treatment -

- (a) to the Secretary of the Department, in case of an employee working in the Secretariat,
- (b) to the head of the Directorate, in case of an employee working in the headquarters of a Directorate,
- (c) to the Head of Office, in all other cases.

(3) The application referred to in sub-clause (1) shall be accompanied with the following documents:-

- (a) essentiality Certificates in Form D;
- (b) photocopy of the identity card issued to the employee, and where the claim relates to a member of the family of the employee, photocopy of the identity card issued to such member of the family of the employee;
- (c) all original bills verified by the hospital, laboratory or institution;
- (d) all original vouchers, cash memos and money receipts;
- (e) detailed lists of all medicines, laboratory tests, investigations, procedures, number of doctors' visits, etc. with dates, duly countersigned by an authorized person of the hospital where the beneficiary has received medical attendance and treatment, along with a certificate from such authorized person that all charges are as per approved rates. In the bill prepared by the hospital, each service, procedure and investigation for which the beneficiary is charged should be specified, along with this reference number in the approved list;
- (f) detailed list of all medicines purchased from outside and all laboratory tests, investigations and procedures done in a laboratory, institution or hospital other than the hospital where the patient has received medical attendance and treatment, along with a certificate from an authorized person of the hospital that such medicines had to be purchased or such laboratory tests, investigations and procedures had to be done on the advice of the attending physician of the hospital;
- (g) photocopy of the intimation given to the Head of the Office of the employee regarding medical attendance and treatment of the employee or the beneficiary member of the family of the employee;
- (h) Check List in Form E.

**13. Settlement of claims.-** (1) The application made under sub-clause (1) of clause 12 for reimbursement shall be processed by the concerned Department, the Directorate or the Office, as the case may be, under which the employee is presently working and the admissible cost of medical attendance and treatment shall be worked out on the basis of the approved rates.

(2) The sanctioning authority for reimbursement of the cost of medical attendance and treatment in the case of an employee working in the Secretariat shall be the Secretary:

Provided that the Secretary may delegate this power to a Special Secretary, or a Head of Department not below the rank of Special Secretary to the Government, subject to the limits of- (i) for medical attendance and treatment as an indoor patient in a hospital, Rs. 50,000, (ii) for medical attendance and treatment as an OPD patient in a hospital, Rs. 5,000.

(3) The sanctioning authority in the case of an employee working in the headquarters of a Directorate shall be the Head of the Directorate, where the claim does not exceed Rs. 50,000 for indoor treatment and Rs. 5,000 in case of OPD treatment, and the Secretary of the Department where the claim exceeds these limits.

(4) The sanctioning authority in case of all other employees shall be the head of Office where the claim does not exceed Rs. 30,000 for indoor treatment and Rs. 3,000 for OPD treatment, the Head of the Directorate where the claim exceeds these limits but does not exceed Rs. 50,000 for indoor treatment and Rs. 5,000 for OPD treatment, and the Secretary of the department in all other cases.

**14. Treatment in a hospital or institution outside the State.-** (1) Notwithstanding anything contained elsewhere in this scheme, the Government may recognize specialized hospitals and institution outside the State for treatment of specific diseases.

(2) Prior approval of the Secretary of the department shall be obtained before receiving medical attendance and treatment in these hospitals or institutions.

(3) Claim for reimbursement of the cost of medical attendance and treatment in these hospitals or institutions shall be allowed on the basis of the rates of various services provided by and investigations and procedures carried out by these hospitals/institutions in the course of medical attendance and treatment.

**15. Medical advance.-** (1) The sanctioning authority for reimbursement of the cost of medical attendance and treatment may grant medical advance on submission of a certificate estimate from the hospital in which medical attendance and treatment is received as an indoor patient.

(2) The Advance shall not exceed 80 per cent of the estimated cost of medical attendance and treatment.

(3) The medical advance shall be adjusted against the admissible cost of medical attendance and treatment, excess, if any, shall be refunded by the employee. If medical attendance and treatment is not received within 60 days of receipt of medical advance, the entire advance shall be refunded by the employee on the expiry of this period.

**16. Applicability of benefit of Scheme to retired Government employees and their family members.-** The benefit of the Scheme shall be applicable for the retired State Government employees and their family members, to such extent and on such terms and conditions as may be specified.

**17. Operational guidelines, clarifications, etc.-** (1) The Finance Department, in consultation with the Health and Family Welfare Department wherever necessary, shall issue operational guidelines, clarifications, etc. for implementation of the scheme.

(2) If any difficulty arises in the course of implementation of the scheme, it shall be referred to the Finance Department and the decision of the Finance Department thereon shall be final.

## FORM A

### Application for enrolment

(See sub-clause (1) of clause 4) To

The ..... (Cadre Controlling Authority/Head of Office)

Sir,

I, Shri/Smt ..... (designation) .....  
attached to ..... (office) under .....  
.....(Department) do hereby opt for coming under the West  
Bengal Health Scheme, 2008, with effect from .....

The particulars of the members of my family as defined in para 3(e) of the Scheme are as follows :

Name of Government employee	:
Designation	:
Residential address	:
Date of birth	:
Date of entry into Government service	:
Date of superannuation	:
Present pay (Basic + Dearness Pay)	:

**Details of Family**

Sl. No.	Name	Age	Relationship	Monthly income, if any
1.				
2				
3				
4				
5				

I do hereby declare that upon enrolment under the above scheme I shall forgo the regular medical allowance drawn by me as part of salary.

I further declare that I shall abide by the provisions of the West Bengal Health Scheme, 2008, as may be in force from time to time.

*Signature of the Applicant*

**FORM B****Certificate of enrolment**

(See sub-clause (3) of clause 4)

Certified that Shri/Smt .....(designation) attached to .....

.....(office) under .....  
Department

has been enrolled under the West Bengal Health Scheme, 2008, with effect from .....

The particulars of the members of his family as defined in para 3(e) of the Scheme are as follows :

Name of Government employee :  
Designation :  
Residential address :  
Date of birth :  
Date of entry into Government service :  
Date of superannuation :  
Present pay (Basic + Dearness Pay) :

**Details of Family**

Sl. No.	Name	Age	Relationship	Monthly income, if any
1.				
2				
3				
4				
5				

*Signature of the Cadre Controlling Authority/Head of the Office*

Copy forwarded for information and necessary action to :

1. Shri/Smt ..... (designation)
2. The .....(Drawing and Disbursing Officer).

He is requested to discontinue the drawal of regular medical allowance in respect of Shri/Smt

.....with effect from .....

### FORM C

#### Application Form for settlement of claim for reimbursement.

(See sub-clause (1) of clause 12)

(To be filled in by the applicant)

1. Identity Card (meant for the Scheme) No. :
2. Full name of the Card holder with designation :  
(in Block letters)
3. Full Address:
  - (i) Office :
  - (ii) Residence :
4. Name of the patient & relationship  
with the Cardholder :
5. Pay (Basic + Dearness Pay) :
6. Name of the Hospital with address :
  - (a) OPD treatment & investigation
  - (b) Indoor treatment & investigation
7. Date of admission : \_\_\_\_\_ Date of discharge : \_\_\_\_\_  
(in case of indoor treatment only)
8. Total amount claimed -
  - (a) OPD treatment :
  - (b) Indoor treatment :
9. Details of permission :
10. Details of Medical advance, if any :

#### DECLARATION

I hereby declare that the statements made in the application are true to the best of my knowledge and belief and the person for whom medical expenses were incurred is wholly dependent on me. I am a beneficiary of the West Bengal Health Scheme, 2008, and the card issued under the Scheme was valid at the time of treatment. I agree for the reimbursement as is admissible under the rules.

Date:

Signature of the Card Holder

**FORM D****Essentiality Certificate-cum-Statement of Expenditure Certified by Treating Specialist**

(See sub-clause (1) of  
clause 12) (to be  
submitted in duplicate)

(Strike out whichever is not applicable)

1. Name of the patient and relationship :  
with card holder
2. Details of expenditure :  
(A) OPD Treatment Diagnosis
  - (I) Name of the Hospital :
  - (II) Total No. of vouchers :
  - (III) Amount claimed :

(Indicate serial number of individual vouchers with name and address of the shops with date against each subheading in a separate annexure wherever required)

	Amount Claimed	Amount admissible (for official use)
(a) Medicine	.....	.....
(b) Consultation fees (Specify number of consultations)	.....	.....
(c) Laboratory charges (Break-up in a separate annexure)	.....	.....
(d) Disposable surgical Sundries	.....	.....
(e) Special devices like hearing aid/artificial appliances etc. (specify)	.....	.....
(f) Miscellaneous (specify)	.....	.....
<b>Total :</b>		

- (B) Indoor Treatment Diagnosis

(To be marked N.A. wherever necessary) (Details of  
Hospital Bill and other vouchers pertaining to the period of indoor treatment)

- (a) Name of the Hospital with :  
address
- (b) Period of Bill : From \_\_\_\_\_ To \_\_\_\_\_

(c) Amount claimed (indicate serial number of individual vouchers with name and address of shops with date against each subheading in a separate annexure wherever required)		Amount Claimed	Amount admissible (for official use)
(i) Room Rent	:		
(ICU/ICCU/Ward)		.....	
From_____To _____			
(ii) Charges for :			
(a) O.T.		.....	
(b) O.T. Consumables		.....	
(c) Anesthesia		.....	
(d) Procedure		.....	
(iii) Medicines		.....	
(iv) Implants like pacemaker, Joint Replacement, coronary stent etc. (details)		.....	
(v) Artificial devices (details)		.....	
(vi) Lab Charges (Break-Up given in Annexure)		.....	
(vii) Spl. Nurse/Ayah, if any		.....	
(viii) Miscellaneous		.....	
<b>Total :</b>		.....	

(Signature of Claimant) Name in Block

Letters Address :

1. Certified that the relevant bills/vouchers have been verified by me and the expenditure shown above is correct and the treatment services provided are essential and minimum that required for the recovery of the patient
2. Certified that the services of Special Nurse/Ayah were required from\_\_\_\_\_to \_\_\_\_\_ that were absolutely essential for the recovery of the patient.
3. Specific procedure/Operation performed was\_\_\_\_\_

(Signature of the Treating Specialist with  
official seal)

Countersigned by Medical Superintendent  
of the Hospital with seal (For Indoor  
treatment only)

**FORM E****Checklist For Reimbursement of Medical Claims***(See sub-clause (2) of clause 12)*

1. Card No. and place of issue :
2. Entitlement : Private/Semi-Private/General ward
3. Full name of Card Holder (block letters) :
4. Designation :
5. The following documents are submitted :  
(please tick [ ] the relevant column)
  - (a) Photocopy of the identity : Yes/No.
  - (b) Essentiality Certificate : Yes/No.
  - (c) Number of original bills :
  - (d) Whether original bills/vouchers have :  
Yes/No.  
been verified
  - (e) Copy of discharge summary : Yes/No.
  - (f) Copy of permission letter : Yes/No.
  - (g) Whether the hospital has given break :  
Yes/No.  
up for lab investigations
  - (h) Original papers have been  
lost the following  
documents are submitted
    - (I) Photocopies of claim paper : Yes/No.
    - (II) Affidavit on stamp paper : Yes/No.
  - (i) In case of death of card-  
holder the following  
documents are submitted
    - (I) Affidavit on stamp paper by :  
Yes/No.  
claimant
    - (II) No objection from other legal :  
Yes/No.  
heirs on stamp papers
    - (III) Copy of death certificate : Yes/No.

Dated.....

*Signature of the Applicant*



**Form - F**  
**Temporary**  
**Family Permit**

[See sub-clause (9) of clause 10]

1. Name of the Govt. employee :
2. Employee code No. (GPF No.) :
3. Designation :
4. Present Pay (Basic pay+Dearness Pay) :
5. Entitlement of accommodation :
6. Date of birth :
7. Date of Superannuation :
8. Residential address :
9. Details of Family :

SI. No.	Name	Age	Relationship	Monthly Income, if any.
1.				
2				
3				
4				
5.				

Shri/Smt ..... attached to  
.....(office)  
under ..... Department has been enrolled under the West Bengal Health  
Scheme, 2008 with effect from ..

He/She and his/her family members are entitled to the medical attendance and treatment in a Govt.  
Hospital/ enlisted Pvt. Hospital or Institution etc. in the entitled class mentioned in SI. No.5

This permit is valid for 6 (six) months from the date of issue.

Signature of Cadre controlling authority/Head of  
the office.

By order of the Governor,  
D.MUKHOPADHYAY,

*Principal. Secy to the Govt. of West Bengal.*

GOVERNMENT OF WEST BENGAL  
FINANCE DEPARTMENT  
*Audit Branch*  
**Writers Buildings, Kolkata-700001**

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No7522-F

Kolkata, the 26<sup>th</sup> September, 2008.

**OFFICE MEMORANDUM**

Sub. : Facility of telephone (landline and /or mobile connection & internet connection) at the residence of entitled categories of Government employees.

Reimbursement of residential telephone bills for certain categories of officers has been allowed by the Government. There have been many changes in the field of telecommunications and major technological advancements have taken place. This has brought internet, mobile facilities to the domain of the common people. Therefore, it is imperative that Government officers adopt to the changing trends in communication.

2. Keeping this in view and the technology available in the filed of communication, the existing instructions on the subject have been reviewed.

It has been decided that the existing entitlement regarding reimbursement of telephone charges of residential telephone of the officers as also on the mobile phones and broadband facility at the residence of the entitled officers of the of the Government of West Bengal should be converged into a single package. Accordingly, the following decisions have been taken as regards fixing a ceiling upto which reimbursement shall be allowed under this package:

3. The maximum amount reimbursable to a category of officer will be regulated as given in the table below:

Sl. No.	Rank / Designation	Ceiling limit
1.	Chief Secretary / Additional Chief Secretary to the Govt. of West Bengal	No Limit
2.	Principal Secretary / Secretary to the Govt. of West Bengal	Rs.2000/ p.m.
3.	Officers in the rank of Special Secretary or equivalent; Chief Engineers	Rs.1600/ p.m.
4.	Officers in the rank of Joint Secretary or equivalent; Directors; Additional Chief Engineers	Rs.1200/ p.m.
5.	Officers in the rank of Deputy Secretary or equivalent; OSD & E.O. Deputy Secretary; Joint Directors in Pay Scale No. 18	Rs.600/ p.m.

4. (i) The amount will be reimbursable provided the officer is entitled to have a telephone at his residence at Government cost as per existing rules and orders.

(ii) The amount reimbursable will cover landline and /or mobile connection and /or broadband facility. There will not be any separate ceilings for land / mobile/ broadband.

(iii) Reimbursement is possible upto 2 landline connections, where 1 landline is used for availing of broadband facility.

(iv) The amount will be reimbursed within the prescribed ceiling on submission of bill / receipt by the concerned officer.

(v) The amount reimbursable is exclusive of all taxes, if any.

*Contd....p/2*

(vi) Officers are at liberty to choose the service provided and avail any options for payment within the maximum monetary ceiling.

(vii) It will also include broadband facility, dial-up facility or such facilities through which data, voice or image is transferred.

(viii) STD facility may be provided in the residential telephones. However, there would be no enhancement of ceilings as prescribed above for this. However no ISD facility will be allowed except to the chief Secretary, Additional Chief Secretary and to Principal Secretaries.

(ix) In case of telephone in personal name, installation charges, security deposit or any other one time charges, except advance rent, if any shall be borne by the concerned officer.

5. This order takes immediate effect.

*Sd/-*  
**D. Mukhopadhyay**  
**Principal Secretary**  
**Finance Department**

**No.7522/1(300)-F**

**Kolkata, the 26<sup>th</sup> September, 2008.**

Copy forwarded for information and necessary action to :-

1. The Additional Chief Secretary/ Principal Secretary / Secretary.....Dept.
2. ....Special Secretary, Joint Secretary, Finance Department.
3. The .....Dept./ Dte .
4. The Commissioner,.....Division
5. The Dist. Magistrate/ Dist Judge / Superintendent of Police,.....Dist.
6. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata – 700 001.
7. The Pay & Accounts Officer, Kolkata Pay & A/cs Office-I, 81/2/2, Phears Lane, Kolkata–12.
8. The Pay & Accounts Officer, Kolkata Pay & A/cs Office-II,P-1,Hyde Lane, Kolkata–700073
9. The Accounts Officer, West Bengal Secretariat, Writers' Buildings, Kolkata- 700001.
10. The Treasury Officer.....Treasury.

*Sd/-*  
**Joint Secretary to the**  
**Government of West Bengal**  
**Finance Department**

GOVERNMENT OF WEST BENGAL  
FINANCE DEPARTMENT  
*Audit Branch*  
**Writers Buildings, Kolkata-700001**

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No7522-F

Kolkata, the 26<sup>th</sup> September, 2008.

**OFFICE MEMORANDUM**

Sub. : Facility of telephone (landline and /or mobile connection & internet connection) at the residence of entitled categories of Government employees.

Reimbursement of residential telephone bills for certain categories of officers has been allowed by the Government. There have been many changes in the field of telecommunications and major technological advancements have taken place. This has brought internet, mobile facilities to the domain of the common people. Therefore, it is imperative that Government officers adopt to the changing trends in communication.

2. Keeping this in view and the technology available in the filed of communication, the existing instructions on the subject have been reviewed.

It has been decided that the existing entitlement regarding reimbursement of telephone charges of residential telephone of the officers as also on the mobile phones and broadband facility at the residence of the entitled officers of the of the Government of West Bengal should be converged into a single package. Accordingly, the following decisions have been taken as regards fixing a ceiling upto which reimbursement shall be allowed under this package:

3. The maximum amount reimbursable to a category of officer will be regulated as given in the table below:

<b>Sl. No.</b>	<b>Rank / Designation</b>	<b>Ceiling limit</b>
1.	Chief Secretary / Additional Chief Secretary to the Govt. of West Bengal	No Limit
2.	Principal Secretary / Secretary to the Govt. of West Bengal	Rs.2000/ p.m.
3.	Officers in the rank of Special Secretary or equivalent; Chief Engineers	Rs.1600/ p.m.
4.	Officers in the rank of Joint Secretary or equivalent; Directors; Additional Chief Engineers	Rs.1200/ p.m.
5.	Officers in the rank of Deputy Secretary or equivalent; OSD & E.O. Deputy Secretary; Joint Directors in Pay Scale No. 18	Rs.600/ p.m.

4. (i) The amount will be reimbursable provided the officer is entitled to have a telephone at his residence at Government cost as per existing rules and orders.

(ii) The amount reimbursable will cover landline and /or mobile connection and /or broadband facility. There will not be any separate ceilings for land / mobile/ broadband.

(iii) Reimbursement is possible upto 2 landline connections, where 1 landline is used for availing of broadband facility.

(iv) The amount will be reimbursed within the prescribed ceiling on submission of bill / receipt by the concerned officer.

(v) The amount reimbursable is exclusive of all taxes, if any.

*Contd....p/2*

(vi) Officers are at liberty to choose the service provided and avail any options for payment within the maximum monetary ceiling.

(vii) It will also include broadband facility, dial-up facility or such facilities through which data, voice or image is transferred.

(viii) STD facility may be provided in the residential telephones. However, there would be no enhancement of ceilings as prescribed above for this. However no ISD facility will be allowed except to the chief Secretary, Additional Chief Secretary and to Principal Secretaries.

(ix) In case of telephone in personal name, installation charges, security deposit or any other one time charges, except advance rent, if any shall be borne by the concerned officer.

5. This order takes immediate effect.

*Sd/-*  
**D. Mukhopadhyay**  
**Principal Secretary**  
**Finance Department**

**No.7522/1(300)-F**

**Kolkata, the 26<sup>th</sup> September, 2008.**

Copy forwarded for information and necessary action to :-

1. The Additional Chief Secretary/ Principal Secretary / Secretary.....Dept.
2. ....Special Secretary, Joint Secretary, Finance Department.
3. The .....Dept./ Dte .
4. The Commissioner,.....Division
5. The Dist. Magistrate/ Dist Judge / Superintendent of Police,.....Dist.
6. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata – 700 001.
7. The Pay & Accounts Officer, Kolkata Pay & A/cs Office-I, 81/2/2, Phears Lane, Kolkata–12.
8. The Pay & Accounts Officer, Kolkata Pay & A/cs Office-II,P-1,Hyde Lane, Kolkata–700073
9. The Accounts Officer, West Bengal Secretariat, Writers' Buildings, Kolkata- 700001.
10. The Treasury Officer.....Treasury.

*Sd/-*  
**Joint Secretary to the**  
**Government of West Bengal**  
**Finance Department**

**GOVERNMENT OF WEST BENGAL**

FINANCE DEPARTMENT

Pension Branch

Writers' Buildings, Block-IV

2nd Floor, Kolkata-700 001

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No. 698-F(Pen)

Dated, Kolkata, the 21<sup>st</sup> October, 2008

**M E M O**

**SUBJECT : GRANT OF DEARNESS RELIEF TO THE STATE GOVERNMENT PENSIONERS / FAMILY PENSIONERS W.E.F. NOVEMBER 1, 2008.**

In continuation of this Department Memo No. 385-F (Pen) dt. 02.06.2008 sanctioning an instalment of relief to the State Government Pensioners / Family Pensioners, the undersigned is directed to state that the Governor is pleased to decide that the State Government Pensioners / Family Pensioners shall draw Dearness Relief @ 41% of basic pension and dearness pension taken together w.e.f. November 1, 2008 in supersession of the rate mentioned in the Order dt. 02.06.08 as mentioned above.

2. THE CALCULATION OF DEARNESS RELIEF SHALL BE MADE TAKING INTO ACCOUNT THE BASIC PENSION AND DEARNESS PENSION AS INTRODUCED IN THIS DEPARTMENT MEMO NO. 2415 DT. 27.03.2007.

3. PAYMENT OF RELIEF ON PENSION / FAMILY PENSION INVOLVING A FRACTION OF A RUPEE SHALL BE ROUNDED OFF TO THE NEXT HIGHER RUPEE.

4. It will now be the responsibility of the Pension Disbursing Authority to calculate the quantum of relief on Pension / Family Pension payable in individual case.

5. For the purpose of payment of relief sanctioned herein, the Principal Accountant General (A&E), West Bengal will issue authority to the Public Sector Banks in Kolkata and the Accountant Generals of other States.

6. The Treasury/Sub-Treasury officers in this State will give effect to this order without the authority of the Accountant General (A&E), West Bengal.

7. The benefit of additional Dearness Relief as has been allowed in the aforesaid Memorandum for the State Government Pensioners will also be allowed to the Teaching and Non-Teaching pensioners of the State Aided Non-Government Educational Institutions and Pensioners of Statutory Bodies/ Govt. Undertakings/Panchayats including Panchayat Karmee and Municipal Corporations / Municipalities, Local Bodies etc. who are in receipt of Dearness Relief @ 35% of basic pension with effect from June 1, 2008. In such cases the respective Administrative Department may sanction this benefit of relief @41% with effect from November 1, 2008 to the pensioners concerned under their control calculating the amount of relief in terms of Finance Department's Memo No. 2415 dt. 27.03.2007 without making any further reference to Pension Branch of this Department.

8. It has also been decided that in case of Public Undertaking/ Statutory Bodies, the additional expenditure should be borne by such Undertaking / Bodies themselves out of their own resources or out of financial assistance provided for them in the budget and that no additional financial assistance will be given to them on account of sanction of Dearness Relief.

Sd/-

**A.K. Chakraborty**

O.S.D. & E.O. Joint Secretary  
to the Government of West Bengal

Copy forwarded for information and necessary action to:

- 1) The Accountant General (A&E), W.B., Treasury Buildings, Kolkata-700 001.
- 2) The Manager, Reserve Bank of India, 15, Netaji Subhas Road, Kolkata-700 001.
- 3) The Manager, Reserve Bank of India (Public Ac/s. Deptt.), Deptt. of Govt. & Bank Accounts, C-7, Bandra- Kurla Complex, 3<sup>rd</sup> Floor, Bandra (East), Mumbai- 400 051.
- 4) The Accounts Officer, West Bengal Secretariat, Writers' Buildings, Kolkata-700 001.
- 5) The Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata-700 001.
- 6) The Dy. Accountant General (Pension), West Bengal, Treasury Buildings, Kolkata-1.
- 7) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata-700 012.
- 8) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata-700 073.
- 9) Directorate of Treasuries and Accounts, 4, Lyons Range, Kolkata-700 001.
- 10) The Treasury Officer.....
- 11) The.....Deptt./Dte.
- 12) The District Magistrate / District Judge.....
- 13) The Superintendent of Police,.....
- 14) The Commissioner, .....
- 15) The Sub-Divisional Officer.....
- 16) The Principal, Industrial Training Institute.....
- 17) The Superintending Engineer/ Executive Engineer.....
- 18) The Accountant General (A&E)

- i) Uttar Pradesh, Allahabad-211 001.
- ii) Bihar, Birchand Patel Marg, Patna-800 001
- iii) Orissa, Bhubaneswar-751 001
- iv) Madya Pradesh, Gwalior-474 002
- v) Assam, Bhangarah, Gauhati-781 005
- vi) Andhra Pradesh, Hyderabad- 500463.
- vii) Kerala, Trivandrum –695 039.
- viii) Tamilnadu, Chennai– 600 018.
- ix) Rajasthan, Jaipur – 302 001
- x) Punjab, Chandigarh – 160 017
- xi) Maharastra, Mumbai- 400 020
- xii) Gujrat, Ahmedabad- 380 001.
- xiii) Karnataka, Bangalore-560 001.
- xiv) Haryana, Chandigarh-160 017.
- xv) Tripura , Agartala- 799 001.
- xvi) Nagaland, Kohima-797 001.
- xvii) Manipur, Imphal-795 001.
- xviii) Meghalaya, Shillong 793 001.
- xix) Jammu & Kashmir, Srinagar-190 001.

19) The Senor Deputy Accountant General (A&E)

- i) Sikkim, Gantak-737 001.
- ii) Himachal Pradesh- Simla-171 003.
- iii) Chandigarh -160 017

20) The Pay & Accountys Officer

- i) Goa, Panaji-403 001.
- ii) Pandicerry, Pandicerry - 605 001.
- iii) Andaman & Nicobar Islands, Port Blair- 744 101.

- 21) The Director Accounts, Govt. of Arunachal Pradesh, Nabar Lagun-791 110
- 22) The Director of Audit, Central Revenue-II, Indraprastha Estate, New Delhi-110001.
- 23) The Controller of Accounts (Pension), Delhi Administration, Mori Gate, Delhi-110007.
- 24) The Assistant Military Attache (Pension), Embassy of India, Military Pension Branch, Katmandu, Nepal-1.

25) Pension Association:

Sd/-  
*Assistant Secretary*  
*to the Govt. of West Bengal*



**Government of West Bengal  
Finance Department  
Audit Branch**

No. 7992-F

Kolkata, the 23<sup>rd</sup> October, 2008.

The undersigned is directed to refer to Rule 10 of the WBS (ROPA) Rules, 1998 as amended from time to time and to say that the arrears of pay and allowances arisen due to revision under the said rules credited in the GPF A/c in respect of State Government the purpose of sanctioning admissible advances as per GPF rules w.e. f 01.11.2008.

Necessary amendments in the WBS (ROPA) Rules, 1998 will be made in due course.

The undersigned is further directed to say that the arrears of pay and allowances in respect of employees of Autonomous Bodies/ Corporations / Boards etc. having no GPF A/c may be paid in 3 or 5 yearly instalments as the case may be. The first of such instalment will now be paid after 31.10.2008.

**Sd/- B. Lahiri**

Deputy Secretary to the  
Government of West Bengal  
Finance Department

No. 7992/1 (500)-F

Kolkata, the 15<sup>th</sup> October, 2008.

Copy forwarded for information and necessary action to :-

1. The Accountant General (A& E), West Bengal, Treasury Buildings, Kolkata-700001..
2. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata -1.
3. The Pay & Accounts Officer, Kolkata Pay & A/cs Office-I, 81/2/2, Phears Lane, Kol.-12.
4. The Accounts Officer, West Bengal Sectt. Writers' Buildings, Kolkata- 700 001.
5. The pay & Accounts Officer, Kolkata Pay & A/cs Office-II, P-1, Hide Lane, Jahar Building, Kolkata -700 073.
6. The Accounts Officer, West Bengal Sectt., Bikash Bhawan, Salt Lake, Kolkata-700 091
7. The Sub-Divisional Officer,.....
8. The Dist. Magistrate/Judge,.....
9. The Treasury Officer,.....
10. The.....Deptt./ Dte.
11. The Commissioner, .....
12. The Principal, Industrial Training Institute,.....
13. The Superintendent of Police,.....
14. The Supdtg. Engineer/Exe. Engineer,.....

It is requested that this Notification may be circulated to all offices under their control.

**Sd/- B. lahiri**

Deputy Secretary to the  
Government of West Bengal  
Finance Department

**Government of West Bengal**

**Finance Department  
Audit Branch**

**No. : 8195-F**

**Kolkata, the 4<sup>th</sup> November, 2008.**

M E M O R A N D U M

**Sub. :** Grant of Dearness Allowance to the State Government employees and further ad-hoc increase in the wages of daily rated workers under the Government w.e.f. November, 2008.

1. The Governor is now pleased to decide that the whole time State Government employees drawing pay upto Rs.26000/- p.m. shall draw Dearness Allowance @ 41% with effect from November 1, 2008. The calculation of Dearness Allowance shall be made taking into account the basic pay drawn in the prescribed scales of pay including stagnation increments & N.P.A., if any, and Dearness Pay as introduced in Finance Department Memo. 2415-F dated 27.03.2007 (read with Finance Department Memo No.2803-F dated 11.04.07 for Medical Officers).
2. The Dearness Allowance sanctioned hereinabove should be rounded off to the nearest rupee in each case.
3. The Governor has also been pleased to decide that the daily rated workers under the Government whose wages are not regulated by any statutory provisions like the Minimum Wages Act, etc. there will be a further ad-hoc increase in their existing daily rate of wages by Rs.7/- (Rupees seven) only with effect from November 1, 2008.

**Sd/- P.K. Dasgupta**  
O. S.D. & E.O. Special Secretary  
to the Government of West Bengal  
Finance Department.

*Contd....*

**No. 8195/1(500)-F**

**Kolkata, the 4<sup>th</sup> November, 2008.**

Copy forwarded for information and necessary action to :—

1. The Pr. A. G. (A&E), West Bengal, Treasury Buildings, Kolkata-700 001.
2. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I  
81/2/2, Phears Lane, Kolkata-700 012.
3. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II  
P-1, New C.I.T. Road, Kolkata – 700 073.
4. The Accounts Officer, West Bengal Secretariat.  
Writers' Buildings, Kolkata – 700 001.
5. The Accounts Officer, West Bengal Secretariat.  
Bikash Bhawan, Kolkata – 700 091.
6. The Sub-Divisional Officer, \_\_\_\_\_
7. The Dist. Magistrate/Judge, \_\_\_\_\_
8. The Treasury Officer, \_\_\_\_\_
9. The \_\_\_\_\_ Deptt./Dte.
10. The Commissioner, \_\_\_\_\_ Division
11. The Principal, Industrial Training Institute, \_\_\_\_\_
12. The Superintendent of Police, \_\_\_\_\_
13. The Suptd.Engineer / Exe. Engineer , \_\_\_\_\_

Sd/-  
Deputy Secretary to the  
Government of West Bengal  
Finance Department.

**Government of West Bengal**  
**Finance Department**  
**Audit Branch**

**No. : 8196 (65) -F**

**Kolkata, the 4<sup>th</sup> November, 2008.**

**From : P.K. Dasgupta**

O.S.D. & E.O. Special Secretary  
to the Government of West Bengal  
Finance Department

To : The Principal Secretary / Secretary

.....

Sub. :- Grant of Dearness Allowance to the Teachers & Non-Teaching Employees of Non-Govt. Educational Institutions / Employees of Statutory Bodies/ Government Undertakings / Panchayats including Panchayat Karmee and Municipal Corporation/ Municipalities, Local Bodies etc. with effect from 1<sup>st</sup> November, 2008.

Sir,

It has been decided to revise the rate of Dearness Allowance to the State Government Employees with effect from 1<sup>st</sup> November, 2008 vide Finance Department's Memo No. 8195-F dated 04/11/2008 copy of which is enclosed for ready reference.

2. This benefit of Dearness Allowance, as has been sanctioned in the aforesaid Memorandum for the State Government employees will also be allowed to Teachers & Non-Teaching Employees of Non-Govt. Educational Institutions / Employees of Statutory Bodies / Government Undertakings / Panchayats including Panchayat Karmee and Municipal Corporation / Municipalities / Local Bodies etc. who are in receipt of Dearness Allowance at State Government rates i.e. 35% of basic pay and Dearness Pay taken together with effect from June, 2008. The respective Administrative Department may sanction the benefit of D.A. @ 41% with effect from November 1, 2008 to the employees concerned under their control in terms of Finance Department's Memo No. 8195-F dated 04/11/2008 without making any further reference to Group-'P' of this Department. However, this benefit will not apply to those who are in receipt of variable Dearness Allowance based on the movement of Consumer Price Index. It has also been decided that in the case of Public Undertakings / Statutory Bodies the additional expenditure should be borne by such Undertakings / Bodies themselves out of their own resources or out of financial assistance provided for them in the budget and that no additional financial assistance will be given to them on account of sanction of Dearness Allowance. A separate order will be issued for those employees of the Government Undertakings who now enjoy D.A. at different rates.

**Yours faithfully**

**Sd/- P.K. Dasgupta**  
O. S.D. & E.O. Special Secretary  
to the Government of West Bengal  
Finance Department.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**PENSION BRANCH**  
**Block-IV, 2nd Floor,**  
**Writers' Buildings, Kolkata-700 001**

**No. 732-F(Pen)**

**Dated, Kolkata, the 12<sup>th</sup> November, 2008**

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

**Subject : A guidelines for payment of family pension for life to the unmarried divorced / widowed daughters of Government employees / pensioners.**

Finance Department Memorandum Nos. 620-F(Pen) dated 20.06.2006 and 138-F(Pen) dated 03.03.2008 provide for the extension of the benefit of family pension to the widowed / divorced and unmarried daughters of State Government employees / pensioners respectively. However, it is observed that the concerned Heads of the offices are facing difficulties in dealing with these cases as the Service Books / particulars of the deceased pensioners, specially in old age cases, are not traceable in the respective offices. Moreover the members of the family of the deceased pensioners generally do not possess relevant document such as copy of the Pension Payment Order, pension sanctioning order etc.

After careful consideration of the matter, the Governor has been pleased to prescribe the following guidelines in dealing with the cases.

1. The widowed / divorced / unmarried daughter shall apply to the Head of the office where her deceased father or mother served at the time of retirement. She shall submit as enclosure the following documents:

- a) A proof of her identity e.g., copy of Voter Identity Card, Ration Card etc.
- b) An income certificate from a Gazetted Officer of Central Government of a State Government Officer belonging to Group-‘A’ service to the effect that she does not have income of her own or has an income less than Rs. 2600/- per month and that she is the widowed / divorced / unmarried daughter of the particular Government employee/pensioner, as the case may be. In this regard Finance Department Memo No. - 621-F(Pen) dated 18.07.2007 should also be taken into consideration.
- c) Copy of Death Certificate of her deceased father or mother.
- d) Copy of the Pension Payment Order of her father or mother.
- e) Copy of Death Certificate of her deceased husband in case of widowed daughter.
- f) Copy of Divorce Certificate issued by the Court of Law in case of divorced daughter.
- g) Recent passport size photograph. Specimen signature, Annexure ‘A’ (for drawal of pension through Public Sector Banks) and descriptive Roll (4 copies each).

*Contd...2*

2. On receiving the application along with relevant documents, the Head of office shall prepare the pension papers in prescribed form.
3. Head of office will then forward the family pension case complete in all respects, along with the Service Book of the deceased Government employee with due sanction of family pension in respect such daughter to the office of the Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata -1. However, before allowing family pension for life to any such daughter the sanctioning authority shall satisfy himself about the genuinity of the claimant. It should be ensured that there is no other recipient of family pension e.g. minor son/ daughter, physically handicapped son / daughter in the family. In this regard Finance Department Memo No.- 621-F(Pen) dated 18.07.2007, 432-F(Pen) dated 02.07.2008 and 574-F(Pen) dated 22.08.2008 should also be taken care of.
4. In cases where either Service Book are not available or any reference of the Accountant General (A&E), West Bengal (i.e. Copy of the P.P.O. and /or previous admissibility report etc.) is / are available, those cases may be submitted by the Pension Sanctioning Authority to the Accountant General (A&E), West Bengal complete in all respects along with copies of reference of Accountant General (A&E), West Bengal and other documents mentioned in para 1, including due sanction of family pension in general terms in favour of such daughter and a certificate to the effect that Service Book of the concerned Government employee cannot be traced out in spite of through search and it is certified that the case will not be submitted again in future.
5. In cases where either Service Book or reference No. of Accountant General (A&E), West Bengal Office is not available, the head of Office may refer the case to its Administrative Department. The Administrative Department may in such cases sanction minimum pension provisionally, subject to genuinity of the claim, and the Head of Office will continue its payment on the basis of that sanction till the Service Book / other relevant documents and /or any reference of Accountant General (A&E), West Bengal Office is traced out. However approval of Finance Department beyond every year as per existing provision in this regard is required to be obtained.
6. In case of widowed / divorced / unmarried daughter a certificate regarding her marital status is required to be submitted yearly to the Pension Disbursing Authority. The income certificate in case of all the above three categories of family pensioners is required to be furnished to the Pension Disbursing Authority.
7. The Accountant General (A&E), West Bengal, after receiving the family pension case will issue Pension Payment Order in respect of the daughter.

Sd/- (P. K.Dasgupta)

Special Secretary to the  
Government of West Bengal.

*Contd...3*

No. 732/1(150)-F(Pen)

Dated, Kolkata, the 12<sup>th</sup> Novemebr, 2008

Copy forwarded for information and necessary action :-

1. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata -1.

2. The Principal Secretary / Secretary.....

He is requested to circulate the memorandum to all the Pension Sanctioning Authorities under his control.

3. The District Magistrate.....

He is requested to circulate the memorandum to all the Pension Sanctioning Authorities in his district.

Sd/-  
O.S.D. & Ex-Officio Joint Secretary  
to the Government of West Bengal

**Government of West Bengal**  
**Finance Department**  
**Audit Branch**

**No. : 1370-F**

**Kolkata, the 12<sup>th</sup> February, 2009.**

M E M O R A N D U M

**Sub. :** Grant of Dearness Allowance to the State Government employees and further ad-hoc increase in the wages of daily rated workers under the Government w.e.f. March 1, 2009.

4. The Governor is now pleased to decide that the whole time State Government employees drawing pay upto Rs.26000/- p.m. shall draw Dearness Allowance @ 47% with effect from March 1, 2009. The calculation of Dearness Allowance shall be made taking into account the basic pay drawn in the prescribed scales of pay including stagnation increments & N.P.A., if any, and Dearness Pay as introduced in Finance Department Memo. 2415-F dated 27.03.2007 (read with Finance Department Memo No.2803-F dated 11.04.07 for Medical Officers).
5. The Dearness Allowance sanctioned hereinabove should be rounded off to the nearest rupee in each case.
6. The Governor has also been pleased to decide that the daily rated workers under the Government whose wages are not regulated by any statutory provisions like the Minimum Wages Act, etc. there will be a further ad-hoc increase in their existing daily rate of wages by Rs.7/- (Rupees seven) only with effect from March 1, 2009.

**Sd/- S. K. Chattopadhyay**  
Special Secretary to the  
Government of West Bengal  
Finance Department.

*Contd....*



**No.1370/1(500)-F**

**Kolkata, the 12<sup>th</sup> February, 2009.**

Copy forwarded for information and necessary action to :—

1. The Pr. A. G. (A&E), West Bengal, Treasury Buildings, Kolkata-700 001.
2. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I  
81/2/2, Phears Lane, Kolkata-700 012.
3. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II  
P-1, New C.I.T. Road, Kolkata – 700 073.
4. The Accounts Officer, West Bengal Secretariat.  
Writers' Buildings, Kolkata – 700 001.
5. The Accounts Officer, West Bengal Secretariat.  
Bikash Bhawan, Kolkata – 700 091.
6. The Sub-Divisional Officer, \_\_\_\_\_
7. The Dist. Magistrate/Judge, \_\_\_\_\_
8. The Treasury Officer, \_\_\_\_\_
9. The \_\_\_\_\_ Deptt./Dte.
10. The Commissioner, \_\_\_\_\_ Division
11. The Principal, Industrial Training Institute, \_\_\_\_\_
12. The Superintendent of Police, \_\_\_\_\_
13. The Suptd.Engineer / Exe. Engineer , \_\_\_\_\_
14. The Member Secretary, Fifth Pay Commission, Tantuja Bhawan, Salt lake, Kol.

**Sd/-**  
OSD & E.O. Deputy Secretary to the  
Government of West Bengal  
Finance Department.

**Government of West Bengal  
Finance Department  
Pension Branch**

No. 201-F(Pen)

Dated the 25<sup>th</sup> February, 2009.

**MEMORANDUM**

**Subject : Revision of pension / family pension, gratuity and commutation of pension of post 01.01.2006 pensioners.**

The undersigned is directed to state that the question of modification of rules granting pensionary benefits to the State Government employees consequent on the revision of pay structure under the West Bengal Services (Revision of Pay and Allowance) Rules, 2009 has been under consideration of the Government.

After careful consideration of the matter, the Governor has been pleased to decide that the pensionary benefits in respect of the State Government employees who retire after coming into force of the West Bengal Services (Revision of Pay and Allowance) Rules, 2009 and whose pay has been fixed under the said rules actually or in whose favour such revised pay has been allowed notionally shall be determined as follows :-

**A. Pension**

- (i) A Government employee retiring in accordance with the provisions of West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 and before completion of minimum qualifying service of ten year shall not be entitled to pension, but he shall continue to be entitled to gratuity.
- (ii) Linkage of full pension with 33 years of qualifying service as per Memo. No. 7530-F dated 06.07.1988 shall be dispensed with. Once a Government employee has rendered a minimum qualifying service of 20 (twenty) years, pension shall be paid at 50% of the last basic pay drawn. For Government employees who at the time of retirement have rendered qualifying service for 10 (ten) years or more but less than 20 (twenty) years, proportionate reduction shall be made while calculating the amount of pension.

This provision, however, shall be applicable to the Government employees retiring on or after the date of issue of this memorandum and should not be made applicable in respect of those employees who have retired on or after the 1st day of January, 2006, but before issue of this memorandum.

- (iii) The existing maximum amount of monthly pension of Rs. 11,200/- (Rupees eleven thousand two hundred) only per month as laid down in Memo. No. 1127-F(Pen) dated 27.10.1998 shall be raised to Rs. 35,000/- (Rupees thirty five thousand) only per month.
- (iv) The existing minimum amount of monthly pension / family pension of Rs. 1300/- (Rupees one thousand three hundred) only as laid down in Memo. No. 1127-F(Pen) dated 27.10.1998 shall be raised to Rs. 3300/- (Rupees three thousand three hundred) only per month.
- (v) Additional Pension

The quantum of pension available to the old pensioners shall be increased as indicated in the following table with effect from 01.04.2008 :

<b>Age of Pensioners</b>	<b>Additional Quantum of Pension</b>
From 80 years to less than 85 years	20% of the basic pension
From 85 years to less than 90 years	30% of the basic pension
From 90 years to less than 95 years	40% of the basic pension
From 95 years to less than 100 years	50% of the basic pension
100 years or more	100% of the basic pension

The Pension Sanctioning Authority shall ensure that the date of birth and the age of pensioner is invariably indicated in the Single Comprehensive Form to facilitate the Accountant General (A&E), West Bengal to record the same in the Pension Payment Order (P.P.O.) to be issued in favour of the pensioners for payment of additional pension by the Pension Disbursing Authority as soon as it becomes due. The amount of additional pension will be shown distinctly in the P.P.O.

- (vi) In view of the revised provision for computation of pension in para (ii) above, the existing provision of rules for allowing the benefit of adding years of qualifying service for the purpose of computation of pension shall stand withdrawn.

**B. Family Pension**

- (i) Family pension shall be calculated @ 30% of the basic pay drawn last actually or notionally under West Bengal Services (Revision of Pay and Allowance) Rules, 2009. The maximum ceiling of family pension of Rs. 6,720/- (Rupees six thousand seven hundred twenty) only per month as laid down in Memo. No. 1127-F(Pen) dated 27.10.1998 shall be raised to Rs. 21,000/- (Rupees twenty one thousand) only per month at normal rate. However, the existing provision for calculation of family pension at enhanced rate for a specific period will continue.

(ii) Additional Family Pension

In addition to the Family Pension calculated in para (i) above, the quantum of family Pension available to the old Family Pensioners shall be increased as indicated in the following table with effect from 01.04.2008 :

<b>Age of Family Pensioners</b>	<b>Additional quantum of pension</b>
From 80 years to less than 85 years	20% of the basic family pension
From 85 years to less than 90 years	30% of the basic family pension
From 90 years to less than 95 years	40% of the basic family pension
From 95 years to less than 100 years	50% of the basic family pension
100 years or more	100% of the basic family pension

**C. Gratuity**

The maximum amount of Death / Retiring Gratuity of Rs. 2.5 lakh (Rupees two lakh fifty thousand) only as laid down in Memo. No. 1127-F(Pen) dated 27.10.1998 shall be raised to Rs. 6.0 lakh (Rupees six lakh) only.

**D. Regulation of the cases of pensioners/family pensioners during the period from 01.01.2006 to 31.03.2008**

- (i) State Government employees who retired during the period from 01.01.2006 to 31.03.2008 are also entitled to have their pensionary benefits revised notionally in terms of the West Bengal Services (Revision of Pay and Allowance) Rules, 2009 for the period prior to 01.04.2008. They shall not get any arrears representing the difference between revised pension and existing pension for the period upto 31.03.2008. They shall continue to draw the existing amount of pension which was fixed without taking into account the benefit of notional fixation of pay upto 31.03.2008. They shall get actual payment of revised pensionary benefits, i.e., pension, death / retiring gratuity and family pension arrived at on the basis of emolument allowed notionally as a special case. In their cases pensionary benefits shall be calculated on the basis of notional pay fixed under West Bengal Services (Revision of Pay and Allowance) Rules, 2009 and also on the basis of certificate of notional emoluments (in lieu of Pay Certificate) to be issued by the respective Pension Sanctioning Authority on the date of retirement/ death based on initial notional pay, as a special case and in relaxation of normal rules.

- (ii) The Accountant General (A&E), West Bengal will issue authority for payment of revised pensionary benefits with effect from 01.04.2008 onwards on the basis of certificate of notional emoluments as stated above without insisting on issuing of pay certificate. The Pension Sanctioning Authority will prepare pension papers in these cases as usual on the basis of notional emoluments and submit the same to the Accountant General (A&E), West Bengal for issue of authority for payment of pensionary benefits at the revised rate as stated.
- (iii) In the cases of the State Government employees who are already in receipt of pension, the Pension Sanctioning Authority in their cases, will send previous pension papers along with Service Book, certificate of notional emoluments, revised calculation sheets showing the calculation of revised pensionary benefits and application, if submitted, for further Commutation of Pension. The Accountant General (A&E), West Bengal will authorize payment of pensionary benefits at revised rate accordingly to the Pension Disbursing Officer concerned.
- (iv) The amount of gratuity, if any, paid earlier in respect of employees of this category according to the rules prevailing at the material time will be adjusted against the revised gratuity calculated on the basis of notional emoluments now authorized by the Accountant General (A&E), West Bengal on the basis of this order.
- (v) In the cases of Pensioners who are otherwise eligible to have their pay fixed notionally under West Bengal Services (Revision of Pay and Allowance) Rules, 2009 and who died on any date before or after being eligible to get actual payment of revised pension and gratuity determined on the basis of notional emoluments, pension / family pension and gratuity in respect of them shall also be determined as stated above and Life-time Arrear of such benefits with effect from 01.04.2008 shall be paid to the nominee(s)/ legal heir(s)/family members as usual after adjustment of the amount already paid on this account earlier.

**E. Commutation of Pension**

- (i) A Government employee shall continue to be entitled to commute for a lump sum payment upto 40% of his pension.
- (ii) The existing table of commutation value for pension annexed to the WBS (Commutation of Pension) Rules, 1983 shall be substituted by a new Table at Annexure I.
- (iii) The revised table of commutation value for pension will be used for all commutations of pension which become absolute after the date of issue of this memorandum.
- (iv) In the case of those pensioners, in whose case commutation of pension become absolute on or after the 1st day of January, 2006, but before the issue of this memorandum, the pre-revised table of commutation value for pension will be used for Payment of Commutation of Pension based on pre-revised pay / pension. Such pensioners shall have an option to commute the amount of pension that has become additionally commutable on account of retrospective revision of pay / pension on implementation of the recommendations of the Fifth Pay Commission. On exercising such option by the pensioner, the revised table of commutation value of pension will be used for the commutation of the additional amount of pension that has become commutable on account of retrospective revision of pay / pension.
- (v) In all cases where the date of retirement / commutation of pension is on or after the date of issue of this memorandum, the revised table of commutation for pension will be used for commutation of pension.

2. The relevant rules in the West Bengal Services (Death-cum-Retirement Benefit) Rules,

1971 and West Bengal Services (Commutation of Pension) Rules, 1983 shall be deemed to have been amended to the extent indicated in these orders. Formal amendments to the said rules will be made in due course.

*Sd/- DIPANKAR MUKHOPADHYAY*  
*Principal Secretary to the Government of West Bengal*

**REVISED COMMUTATION VALUE FOR A PENSION OF Re. 1 PER ANNUM**

In terms of Memo. No. 201-F(Pen) dated 25.02.2009

<b>Age on next birthday</b>	<b>Commutation value expressed as number of year's purchase</b>	<b>Age on next birthday</b>	<b>Commutation value expressed as number of year's purchase</b>	<b>Age on next birthday</b>	<b>Commutation value expressed as number of year's purchase</b>
20	9.188	41	9.075	62	8.093
21	9.187	42	9.059	63	7.982
22	9.186	43	9.040	64	7.862
23	9.185	44	9.019	65	7.731
24	9.184	45	8.996	66	7.591
25	9.183	46	8.971	67	7.431
26	9.182	47	8.943	68	7.262
27	9.180	48	8.913	69	7.083
28	9.178	49	8.881	70	6.897
29	9.176	50	8.846	71	6.703
30	9.173	51	8.808	72	6.502
31	9.169	52	8.768	73	6.296
32	9.164	53	8.724	74	6.085
33	9.159	54	8.678	75	5.872
34	9.152	55	8.627	76	5.657
35	9.145	56	8.572	77	5.443
36	9.136	57	8.512	78	5.229
37	9.126	58	8.446	79	5.018
38	9.116	59	8.371	80	4.812
39	9.103	60	8.287	81	4.611
40	9.090	61	8.194		

[Basis: LIC(94-96) Ultimate Tables and 8.00% interest]

**Government of West Bengal  
Finance Department  
Pension Branch**

No. 200-F(Pen)

Dated the 25<sup>th</sup> February, 2009.

**MEMORANDUM**

**Subject : Revision of pension / family pension of Pre-01.01.2006 Pensioners / Family Pensioners – Implementation of the Government decision on the recommendations of the Fifth Pay Commission.**

The undersigned is directed to state that in pursuance of Government's decision on the recommendations of the Fifth Pay Commission, the Governor has been pleased to revise the Pension / Family Pension of Pre-2006 State Government Pensioners / Family Pensioners with effect from 01.04.2008 of all pre-01.01.2006 Pensioners / Family Pensioners in the manner indicated in the succeeding paragraphs.

2. These orders will apply to all Pre-2006 pensioners / family pensioners who were drawing Pension / Family Pension on 31.12.2005 under the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971, the West Bengal Services (Revision of Pension) Rules, 1952 and 1966, West Bengal Services (Extraordinary Pension) Rules, 1971.

3. In these orders –

- (a) "Existing pensioners" or "Existing family pensioners" means pensioners who were drawing / entitled to pension / family pension on 31.12.2005.
- (b) "Existing pension" means the basic pension inclusive of commuted portion, if any, due on 31.12.2005. It covers all classes of Pension under West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 or any other rules / orders mentioned in para 2 above, as issued by the State Government for the employees of this Government from time to time.
- (c) "Existing family pension" means the basic family pension / ex-gratia family pension / ad-hoc family pension / extraordinary family pension due on 31.12.2005 under the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971, the West Bengal Services (Extraordinary Pension) Rules, 1971 or Family Pension Scheme, 1965.
- (d) "Dearness pension" means dearness relief equal to 50% of the basic pension.

4.1. The pension / family pension of existing pre-2006 pensioners / family pensioners will be consolidated with effect from 01.01.2006 by adding together-

- (a) The existing pension / family pension;
- (b) Dearness Pension, where applicable, @50% of basic pension / family pension on notional basis;
- (c) Dearness Relief upto AICPI (IW) average index 536 (base year 1982=100), *i.e.*, @24% of basic pension / basic family pension plus Dearness Pension @50% of the basic pension / basic family pension where applicable, on notional basis;
- (d) Fitment weightage @40% of the existing pension / family pension:

Provided the total amount so arrived at is less than Rs. 3,300/-, the same shall be stepped up to Rs. 3,300/-.

The amount so arrived at will be regarded as consolidated pension / family pension notionally with effect from 01.01.2006 with actual effect from 01.04.2008.

4.2. In the case of pensioners who are in receipt of more than one pension, the overall ceiling of Rs. 3,300/- will apply to the total of all pensions taken together.

4.3. The upper ceiling on pension / family pension laid down in Memo. No. 1127-F(Pen) dated 27.10.1998 has been increased from Rs. 11,200/- and Rs. 6,720/- to Rs. 35,000/- and Rs. 21,000/- respectively.

4.4. The fixation of pension will be subject to the provision that the revised pension, in no case, shall be lower than 50% of the minimum of the Pay in the Pay Band plus the Grade Pay in the revised Pay Structure corresponding to the pre-revised pay scale from which the pensioner had retired.

4.5. The quantum of pension / family pension available to the old pensioners / family pensioners shall be increased as follows :

<b>Age of Pensioners</b>	<b>Additional Quantum of Pension</b>
From 80 years to less than 85 years	20% of revised basic pension / family pension.
From 85 years to less than 90 years	30% of revised basic pension / family pension
From 90 years to less than 95 years	40% of revised basic pension / family pension
From 95 years to less than 100 years	50% of revised basic pension / family pension
100 years or more	100% of revised basic pension / family pension

The amount of additional pension will be shown distinctly in the pension payment order.

5. The pensioners / family pensioners who are re-employed / employed are not getting relief on pension in terms of the existing rules / orders. In their cases, the notional relief which would have been admissible to them but for their re-employment / employment will be taken into account for consolidation of their pension in terms of paragraph 4.1 above, as if they were drawing the relief. Their pay on re-employment will be re-fixed with effect from 01.04.2008 with reference to consolidated pension becoming admissible to them. Relief beyond 01.04.2008 will, however, not be admissible to them during the period of re-employment / employment.

6. The cases of State Government employees who have been permanently absorbed in public sector undertaking / autonomous bodies etc. will be regulated as follows:

- (a) Where a Government employee on permanent absorption in public sector undertakings / autonomous bodies etc. opted for drawal of monthly pension separately from the Government, the pension of such absorbees will be updated in terms of these orders.
- (b) Where the Government employees have drawn one-time lump sum terminal benefits equal to 100% of their pension, the provisions contained in this memorandum will not be applicable to them.

7. Extraordinary pension sanctioned to the pensioners prior to 01.01.2006 will also be consolidated if any of the pensioners is in receipt of pension on 01.01.2006 by taking together all the units as single unit and thereafter his / her share may be paid in the same proportion as was previously paid.

8. All the Treasury Officers disbursing pension to the State Government pensioners / family pensioners are hereby authorized to pay pension / family pension, etc. to the existing pensioner / family pensioner at the consolidated rates without any further authorization from the Accountant General (A&E), West Bengal. The Accountant General (A&E), West Bengal will issue authority for this payment to all Public Sector Banks in Kolkata and also to the Accountant Generals of other states. A table indicating the existing pension / family pension and consolidated pension / family pension is enclosed at Annexure-I with this memorandum for ready reference. This table may be used where the pensioner is in receipt of a single pension only. Where a pensioner is in receipt of more than one pension, consolidation may be done separately in terms of para 4.1 and as indicated in para 4.2, the overall ceiling of Rs. 3,300/- may be applied to total pension from all sources taken together.



9. A suitable entry regarding the revised consolidated pension shall be made by the Treasury Officer in both halves of the Pension Payment Order. An intimation regarding the disbursement of revised pension may be sent by the Treasury Officer to the Accountant General (A&E), West Bengal, who issued the Pension Payment Order in the form given at Annexure-II to this memorandum to enable the latter to update the Pension Payment Order Register maintained by them.

The Public Sector Banks in Kolkata will also send such intimation in the prescribed form to the Accountant General (A&E), West Bengal. An acknowledgement shall be obtained by all Pension Disbursing Officers from the Accountant General (A&E), West Bengal in this respect.

10. The consolidated pension / family pension as worked out in accordance with para 4.1 to 4.5 above shall be treated as final "Basic Pension" with effect from 01.04.2008 and shall qualify for grant of relief on pension sanctioned thereafter.

12. The arrears of pension in respect of the period from 01.04.2008 to 31.03.2009 on account of consolidation of pension / family pension shall be paid in 8 (eight) instalments beginning with monthly pension from the 1<sup>st</sup> August, 2009. The arrear payments should be completed by the 31<sup>st</sup> March, 2010. If any pensioner / family pensioner has expired during this period, the arrear pension may be paid to his / her nominee(s) or in case if there is no nomination to his / her legal heir(s).

13. Where the Pension is increased due to consolidation, such increased pension will not be considered for further commutation.

*Sd/- DIPANKAR MUKHOPADHYAY*  
*Principal Secretary to the Government of West Bengal*

Memo. No. \_\_\_\_\_

Dated \_\_\_\_\_

To  
The Accountant General (A&E), West Bengal,  
Treasury Buildings,  
Kolkata – 700 001.

**Form of intimation by the Pension Disbursing Authority to the P.P.O. issuing authority regarding Consolidation of Pension in terms of the Finance Department Memo. No. 200-F(Pen) dated 25.02.2009.**

1. Name of pensioner / family pensioner:
2. Pension Payment Order No. \_\_\_\_\_ :
3. Computation of consolidated pension and/or family pension :

	<b>Pension</b>	<b>Family Pension (Normal)</b>	<b>Family Pension (Enhanced)</b>
(i) Existing Pension (inclusive of commuted portion/ family pension)			
(ii) Dearness pension, where applicable @50% of basic pension/ family pension.			
(iii) Dearness relief @24% of basic pension/ basic family pension + dearness pension @ 50% of the basic pension/ basic family pension, where applicable			
(iv) Fitment weightage @40% of the existing pension/ family pension			
(v) Consolidated pension/ family pension (i+ii+iii+iv)			

N.B.: If not applicable, draw a line across

4. Additional remarks, if any:

*Signature of the Pension Disbursing Authority*

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**PENSION BRANCH**

No. 202-F(Pen)

Dated the 25<sup>th</sup> February, 2009.

**MEMORANDUM**

**Subject : Grant of relief on Pension to the Pensioners / Family Pensioners of the State Government with effect from 01.04.2008, 01.06.2008, 01.11.2008, 01.03.2009 and 01.04.2009.**

The undersigned is directed to State that consequent upon the revision of Pensionary benefits of the State Government pensioners / family pensioners in terms of Memo. No. 200-F(Pen) dated the 25<sup>th</sup> February, 2009 and Memo. No. 201-F(Pen) dated the 25<sup>th</sup> February, 2009, the Governor has been pleased to decide that relief to the State Government Pensioners / Family Pensioners shall be paid according to the revised formula as follows:-

<b>Period for which payable</b>	<b>Rate of Dearness Relief per month</b>
01.04.2008 to 31.05.2008	2%
01.06.2008 to 31.10.2008	6%
01.11.2008 to 28.02.2009	9%
01.03.2009 to 31.03.2009	12%
01.04.2009 onwards	16%

For this purpose of this order:

- (i) pension / ex-gratia pension / family pension / ad-hoc family pension / ex-gratia family pension / extraordinary pension in respect of a Government employee who retired or died prior to the 1st day of January, 2006, means the consolidated pension or consolidated family pension, as the case may be, effective from 01.04.2008 in terms of order issued in this Department Memo. No. 200-F(Pen) dated the 25<sup>th</sup> February, 2009.
- (ii) In case of pensioner who retire or will retire from service on or after the 1st day of January, 2006 or where family pension is sanctioned for the first time on or after the 1st day of January, 2006, pension / family pension means the basic pension / basic family pension, as the case may be, in terms of this Department Memo. No. 201-F(Pen) dated the 25<sup>th</sup> February, 2009.
- (iii) Payment of relief involving a fraction of a rupee shall be rounded off to the next higher rupee.

- (iv) Other provisions governing grant of relief to pensioners not mentioned in this order, such as regulation of relief during re-employment, regulation of relief where more than one pension is drawn, etc. will remain unchanged.
- (v) For the purpose of payment of relief sanctioned herein the Accountant General (A&E), West Bengal will issue authority to Public Sector Banks in Kolkata and the Accountant Generals of other States.

The Treasury Officers will give effect of this order without the authority of the Accountant General (A&E), West Bengal.

*Sd/-* DIPANKAR MUKHOPADHYAY  
*Principal Secretary to the Government of West Bengal*

**Government of West Bengal  
Finance Department  
Budget Branch**

No.2014-F

Kolkata, the 9<sup>th</sup> March, 2009

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

Consequent upon promulgation of the West Bengal Services (Revision of Pay and Allowance) Rules, 2009 and Finance Department's Memorandum No. 1691-F dated 23.02.2009, some clarifications are being sought for regarding various aspects of fixation of pay in the revised pay structure.

After careful consideration of the matter the undersigned is directed by order of the Governor to offer the following clarifications on the points of doubt for information and guidance of all concerned:

Sl. No.	Points of Doubt	Clarifications
1.	<p>As per provisions of 'Note (b)' below sub-rule (3) of Rule 42A of the WBSR-I spilt-option may be given by a Government employee within one month of promotion.</p> <p>Some of the employees, promoted before 1.1.2006 as well as after 1.1.2006 but before publication of the West Bengal Services (Revision of Pay and Allowance) Rules, 2009, implementing the recommendations of the 5<sup>th</sup> Pay Commission, had opted for their pay being fixed on promotion from the date of their next increment which was falling after 1.1.2006 in the then existing scale of pay as per the rules then in force.</p> <p>Consequent upon implementation of the West Bengal Services (Revision of Pay and Allowance) Rules, 2009, effective notionally from 1.1.2006, the option given by a number of employees has now turned to be disadvantageous.</p> <p>Whether such employees be allowed to revise their options to come under 'Note (b)' below sub-rule (3) of Rule 42A of the WBSR-I ?</p>	<p>For such unforeseen developments or change of rules that have resulted from the notification of the WBS (ROPA) Rules, 2009, Government employees may be allowed to exercise a revised option for fixation of pay in the then existing scale of pay in the promotion post within one month from the date of issue of these clarifications.</p> <p>The same procedure may apply in case of non-functional movement to higher scales for application of CAS or MCAS orders during the material period.</p> <p>Overdrawal, if any, for such change of option for coming under the revised pay structure with effect from 1.1.2006 notionally, will have to be adjusted against the payment of arrears under Rule 12 of the WBS (ROPA) Rules, 2009.</p> <p>For such change of option no reference to the Finance Department will be necessary.</p>
2.	<p>As per Rule 5 of the WBS (ROPA) Rules, 2009, a Government employee placed in a higher pay scale between the period from 1<sup>st</sup></p>	<p>Proviso to Rule 5 of the WBS (ROPA) Rules, 2009, states that a Government employee may elect to continue to draw pay in the existing scale until the date on which he earns his next or any</p>

	<p>January, 2006 to the date of notification of these rules on account of promotion, upgradation of pay scales etc. may elect to switch over to the revised pay structure (i.e. after placement in the promotional grade), upgradation etc.</p> <p>The employees promoted or upgraded to higher grade have option to have their pay fixed / re-fixed as per provisions of 'Note' below sub-rule(3) of Rule 42A of the WBSR-I from the date of next increment etc.</p> <p>Whether such employees covered by Rule 5 of the WBS (ROPA) Rules, 2009 can also revise their options now to choose either from the date of promotion or upgradation or the date of increment etc.(which may fall on the 1<sup>st</sup> July, 2006,2007, 2008 or 2009 etc.), as annual increment in the revised pay structure is given uniformly on 1<sup>st</sup> July?</p>	<p>subsequent increment in the existing scale or until he vacates his post or ceases to draw pay in that scale.</p> <p>The Rule ibid further provides that in cases where a Government employee has been placed in a higher pay scale between 1.1.2006 and the date of publication of these rules on account of promotion or upgradation of pay scales etc. , the Government employee may elect to switch over to the revised pay structure from the date of such promotion or upgradation etc.</p> <p>It is, therefore, clarified that such cases will be strictly regulated under the proviso to Rule 5 of the WBS (ROPA) Rules, 2009. After switching over to the revised pay structure, 'Notes' laid down under Rule 11 of the WBS (ROPA) Rules, 2009, will apply.</p>
3	<p>In Rule 11 of the WBS (ROPA) Rules, 2009, the provisions of fixation of pay on promotion or non-functional movement to higher scales have been laid down.</p> <p>A point has been raised whether the provisions of Rule 42A (1) of the WBSR-I still exist after introduction of the revised pay structure under the WBS (ROPA) Rules, 2009.</p>	<p>When a Government employee has opted to come under the revised pay structure on or after 1<sup>st</sup> January, 2006, his promotion to higher scale / post after any date on or after 1<sup>st</sup> January, 2006 will be regulated as per Rule 11 and 'Notes' laid down below the said Rule of the WBS (ROPA) Rules, 2009.</p> <p>In case of Non-functional movement to higher scales on or after 1<sup>st</sup> January, 2006, a Government employee may exercise option of pay either straightway on the date of entitlement of the benefit or on the date he receives the increment on the 1<sup>st</sup> July of the year under the revised pay structure.</p> <p>In either case, he will get 'grade pay' applicable to the higher scale from the date he opts for the higher scale. In the latter case, no benefit of interim fixation in the revised pay structure in the form of increment or higher grade pay will be admissible.</p>

<p>4.</p>	<p>As per Rule 9 WBS (ROPA) Rules, 2009, the rate of increment in the revised pay structure will be 3% of the sum of the pay in the pay band and grade pay applicable which will be rounded off to the next multiple of 10.</p> <p>Whether rounding off to the next multiple of 10 has to be done in terms of rupees or even a paise has to be rounded off to next multiple of 10 ?</p> <p>For example, if the pay in the pay band after drawal of increment works out to Rs.10510.10, the same has to be rounded off to Rs.10520 or Rs. 10510.</p>	<p>In the case of 'Fitment Tables' annexed to the Finance Department's Memorandum no. 1691-F dated 23.02.2009 rounding off has already been done and the same should be implemented at the time of fixation of pay in the revised pay structure without any modification.</p> <p>In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10.</p> <p>To illustrate, if the amount of increment comes to Rs. 830.70 paise, then the amount will be rounded off to Rs. 830. if the amount of increment works out to be Rs. 831.40, then it will be rounded off to Rs. 840.</p>
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This order shall be deemed to have been taken effect from the date of publication of the WBS (ROPA) Rules, 2009.

Sd/- B. Lahiri

Deputy Secretary to the  
Government of West Bengal  
Finance Department

Copy forwarded for information and necessary action to :—

1. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-1.
2. The Pr. Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata-1.
3. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I  
81/2/2, Phears Lane, Kolkata-700 012.
4. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II  
P-1, New C.I.T. Road, Kolkata – 700 073.
5. The Accounts Officer, West Bengal Secretariat. Writers' Buildings, Kolkata – 700 001.
6. The Accounts Officer, West Bengal Secretariat.  
Bikash Bhawan, Kolkata – 700 091.
7. The Sub-Divisional Officer, \_\_\_\_\_
8. The Dist. Magistrate/Judge, \_\_\_\_\_
9. The Treasury Officer, \_\_\_\_\_
10. The \_\_\_\_\_ Deptt./Dte.
11. The Commissioner, \_\_\_\_\_ Division
12. The Principal, Industrial Training Institute, \_\_\_\_\_
13. The Superintendent of Police, \_\_\_\_\_
14. The Suptd.Engineer / Exe. Engineer , \_\_\_\_\_

**Sd/-**  
Deputy Secretary to the  
Government of West Bengal  
Finance Department.



## Contact Details of Key Officials of Finance Department

Sl. No.	Name of Key Officials	Designation	Phone No.	Fax No.	e-mail Address
1.	C. M. Bachhawat	Principal Secretary	22143695	22144016	cmbachhawat@yahoo.com
<b>Revenue Branch</b>					
1.	Netai Chandra Basak	Deputy Secretary	033-22544008	-	-
2.	Bidyut Kr. Dutta	Assistant Secretary	033-22544404	-	-
3.	Harisadhan Ghosh	Section Officer	033-22544604	-	-
<b>Directorate of Commercial Tax</b>					
1.	H.K.Dwivedi	Commissioner	033-22518068	2251-6394	hkdwivediz@hotmail.com
2.	D.Majumder	Spl. Commissioner	033-22511930	2251-6394	dmajumder71@yahoo.com
3.	K.C.Chowdhury	Addl. Commissioner	033-22515786	2251-6394	-
<b>Directorate of Agricultural Income Tax</b>					
1.	Shri Laima Chozah	Commissioner	033-22315759	2248-4778	-
2.	Anindya Mohan Munsu	Addl. Commissioner	033-25824989	2248-4778	-
3.	Asok Banerjee	Addl. Commissioner	033-24186202	2248-4778	asokbandyo@gmail.com
4.	Biswanath Bhattacharjee	Addl. Commissioner	033-24162972	2248-4778	-
5.	Ranjit Choudhuri	Administrative Officer	033-22486271 Extn.3114	2248-4778	-
<b>Directorate of Electricity Duty</b>					
1.	Laima Choza	Director		-	-
2.	B.Sen	Chief Inspecting Officer	033-22233511	-	-
3.	M.Basu Roy	Sr. Inspecting Officer	-Do-	-	-
<b>Directorate of Registration &amp; Stamp Revenue</b>					
1.	B.Gangopadhyay	Joint Secretary & I.G.R	033-22141567	22143951	biswagitganguli@yahoo.com
2.	B.P.Munda	Addl. I.G.	033-22143407	-Do-	-
3.	Smt. N. Banerjee	Joint I.G.	033-22143407	-Do-	-
4.	P.K.Chatterjee	D.I.G.	033-22141566	-Do-	-
<b>Directorate of State Lotteries</b>					
1.	Chandicharan Bhattacharya	Director	033-22364689	-	-
2.	Samir Kumar Nandi	Joint Director	033-22364688	-	-
<b>Directorate of Entry Taxes / Revenue Intelligence</b>					
1.	Kingsuk Banerjee	Director	033-22257522	22257522	directorentytaxes@yahoo.in
2.	Amiya Das	Joint Director	033-22254650	-	-
3.	Sunil Naskar	Joint Director	033-22257569	-	-
4.	Santosh Mandal	Deputy Director	033-22254650	-	-
<b>Policy Planning Unit</b>					
1.	Nirmal Kr.Sarkar	Joint Director	033-22510720	-	-
2.	Subrata Ganguly	Deputy Director	033-22510720	-	-
<b>WB Commercial Taxes Appellate &amp; Revisional Board</b>					
1.	Kaji Rafik Ahmed	President	22514000 (297)	-	-
2.	Ganga Prasad Misra	Registrar	22514000 (483)	-	-
3.	Manindranath Biswas	Deputy Registrar	22514000 (483)	-	-
<b>Bureau of Investigation</b>					
1.	Kanan Kr. Das	Special Officer	033-22126574	2212-6574	bureau@wb.nic.in
2.	N.Roychowdhury	Sr. Jt. Commissioner	033-22126599	-Do-	-Do-
3.	S.S.Alam	Sr. Jt. Commissioner	033-22126458	-Do-	-Do-
4.	Dr. Sudip Sinha	Joint Commissioner	033-22126458	-Do-	-Do-
<b>West Bengal Taxation Tribunal</b>					
1.	Pradip Mukerjee	Registrar	033-23376381	-	-
2.	Bikash Ch.Biswas	Dy.Registrar	033-23343502	-	-
<b>West Bengal Settlement Commission</b>					
1.	Ajit Lama	Chairman	033-22511018	22515785	-
2.	Asit Roy	Member	033-22511018	-	-

Office of the Collectorate of Stamp Revenue					
1.	Md. Samiduddin	Collector	033-22421313	-	-
2.	Dilip Pal	Treasury Officer	033-22420596	-	-
3.	Sital Prasad Pal	Probate Dy. Collector	033-22426639	-	-
Right to Information Cell					
1.	Arup Kr. Saha	Joint Secretary & Appellate Authority	033-22544587	-	-
2.	D.Majumder	Dy. Secretary & SPIO	033-22544465	-	-
3.	D.K. Pal	Asst. Secretary & SAPIO	033-22544603	-	-
Budget Branch					
1.	Kamal Kr. Pal	OSD & EO Spl. Secy.	033-22144048	22144016	ssfb08@rediffmail.com
2.	Apurba R. Chakraborty	Joint Secretary	033-22544028		apurba05@gmail.com
3.	Debasis Chattopadhyay	OSD & EO Jt. Secretary	033-22144011	-	-
4.	Sabyasachi Dutta	OSD & EO Jt. Secretary	033-22141581	-	-
Project Monitoring Unit					
1.	Sukumar Negel	PAO & EO Dy. Secretary	033-22144019	-	snegel@rediffmail.com
Statistics Cell					
1.	Dr. Debabrata Nag	Advisor (Stat.)	033-22141513/ 22544337	22141513	statcellfb@yahoo.co.in
RIDF Cell					
1.	S.P. Dey	OSD & EO Dy. Secretary	033-22544824	-	-
Data Processing Centre					
1.	Avijit Pal	Sr. System Analyst	033-22144040 / 22544885	-	-
Audit Branch					
1.	Swapan Kr. Chatterjee	Special Secretary	033-22544014	22143643	-
2.	Swapan Bhattacharya	Special Secretary	033-22144516	-	-
3.	Samar ghosh	Deputy Secretary	033-22544373	-	-
Directorate of Treasuries & Accounts					
1.	Asis Kr.Chakraborty	Director	033-22486163	22484742	aagoon123@yahoo.co.in
2.	A.K.Mallick	Joint Director	033-22438667	-	-
3.	T.K.Banerjee	Joint Director	033-22486163	-	-
Directorate of Pension, Provident Fund & Group Insurance					
1.	Srikumar Mandal	Director	033-23341680	-	-
2.	S.Kundu	Joint Director	033-23341684	-	-
Assistance to Political Sufferers (APS) Branch					
1.	Kalyan Kr. Das	Assistant Secretary	033-22652031	-	-
2.	Apurba Kr.Halder	Section Officer	033-22652031	-	-
3.	Saktipada Chakraborty	Section Officer	033-22652031	-	-
Directorate of Small Savings					
1.	A.K.Saha	Director	033-22143525	-	-
2.	A.K.Sarkar	Asstt. Director	033-22544191	-	-
Economic Offence Investigation Cell					
1.	N.C.Ghosh	Director	033-22143500	-	-
2.	K.C.Mondal	D.S.P.	033-22103867	-	-
Secretariat A/Cs					
1.	Amitava Banerjee	Accounts Officer	033-22145208	-	-
Medical Cell					
1.	S.K.Banerjee	Deputy Secretary	033-22141734	22143643	-
2.	Md. Jahir Uddin Mollah	O.S.D.	033-22545043	-Do-	-
Institutional Finance					
West Bengal Financial Corporation					
1.	Kamal Chakraborty	Managing Director	033-22314975	22301250	administrator@wbfconline.org
2.	Sovan Dutta	General Manager	033-22313639	22307510	-
3.	M.M.Ray	General Manager	033-22102830	22303259	-
4.	Probal Dasgupta	Dy. General Manager	033-22305297	-	-

West Bengal Infrastructure Development Financial Corporation

1.	Asok Kr Das	Managing Director	033-22105436	22105437	wbidfc@yahoo.com
<b>Autonomous Bodies</b>					
<b>Public Service Commission</b>					
1.	A. K. Bhattacharya	Secretary	033-24666622	24660992	-
<b>State Administrative Tribunal</b>					
1.	Justice P.K.Biswas	Chairman	033-23343256	23343554	-
2.	P.K. Roy	Registrar-in-Charge	033-23581218	23343554	-
3.	Sudeb Chakraborty	S.O.(D.D.O.)	033-23342746	-	-
<b>Internal Audit Branch</b>					
1.	Jayanta Chatterjee	Commissioner	033-22141403	22141632	-
2.	Atanu Sengupta	Joint Commissioner	033-22216357	22371590	-
3.	Swapan Bhattacharyya	Joint Commissioner	033-22371590	-	-
<b>Law Cell</b>					
1.	Chandra Sekhar Chakraborty	Deputy Secretary	033-22141087 Extn.4351	-	-
2.	Rebijyoty Majumder	Assistant Secretary	033-22144800 Extn.4644	-	ravijyoti253@yahoo.co.in
3.	Tapas Kumar Nath	Assistant Secretary	033-22141087 Extn. 4351	-	-
<b>Central Dispatch Office</b>					
1.	Gobinda Mondal	Administrative Officer	033-22145601	-	-
2.	Swapan Banerjee	Superintendent Writers' Bldg.	033-22145601	-	-
3.	Tapan Ganguly	Superintendent N.S. Bldg.	033-22486271	-	-