

Government of West Bengal
Finance Department
Audit Branch
NABANNA, 325, Sarat Chatterjee Street, Howrah-700102.

No. 4579 -F(J)WB Date 19.08, 2015.- WHEREAS it has been made to appear to the Auditor that there is no specific statute or rules regulating provisions of Death-cum-Retirement-Benefits of employees Local authorities and other institutions:

AND WHEREAS it has further been made to appear to the Governor that the departments controlling such authorities and other institutions issue orders from time to time to provide Death-cum-retirement-Benefits to the employees of such Local authorities and other institutions:

NOW, THEREFORE, the Governor is pleased hereby to make the following rules, to wit:

Rules

**CHAPTER I
Preliminary**

1. **Short title and commencement.**— (1) These Rules may be called "The West Bengal Non-Government Educational Institutions, Local Authorities and Other Institutions Employees (Death-Cum-Retirement Benefits) Audit Rules, 2015."

(2) These rules shall come into force on the date of their publication in the *Official Gazette*.

2. **Application.**— (1) These rules shall apply—

- (a) to the employees of the State Government Sponsored or Aided Educational Institutions (excluding D.A. getting Schools) and / or local authorities and other institutions as mentioned in Schedule I;
- (b) to the employees of any other institution or local authority for which the Directorate of Pension, Provident Fund and Group Insurance is declared as audit office or competent authority to issue Pension Payment Orders.

(2) The provisions of these rules shall apply in case appointments are or have been duly approved by the Competent Authority.

Provided that the provisions of these rules shall not apply to any pension file submitted by the pension Sanctioning Authority prior to the commencement of these rules.

(3) These rules shall not apply—

- (a) to the employees appointed on Part-time basis, or
- (b) to the employees appointed on contractual basis for specified periods, or
- (c) to Government Servants who have been permitted lien on posts under Government or who have already retired from Government Service.

**CHAPTER II
Definitions**

3. **Definitions.**— In these rules, unless there is anything repugnant in the subject or context,—

- (a) "Audit" means a thorough and careful scrutiny of the relevant papers and records as furnished by Pension Sanctioning Authority for the purpose of issuing Pension Payment Order;
- (b) "Directorate of Pension Provident Fund and Group Insurances" means the Directorate of Pension, Provident Fund & Group Insurance established under the administrative control and jurisdiction of Finance Department *vide* the Finance Department notification No.11169-F dated 16.09.1983;
- (c) "Audit Officer" means the Director of Pension, Provident Fund and Group Insurance, West Bengal or any other Officer authorised by him;
- (d) "Death Cum retirement Benefit Scheme" means Death-Cum-Retirement Scheme in relation to employee concerned;
- (e) "Local Authority" means a Municipality or *Panchayat* Body as defined in Bengal General Clauses Act, 1893;
- (f) "Other Institutions" mean any Institution, body, establishment etc. as mentioned in the Schedule-1 and/or any institution for which Directorate of Pension Provident Fund and Group Insurance has been entrusted with the task of Auditing, by the law, time being in force, but not covered under Local Authority;
- (g) "Parent Department" means the Department as mentioned in the Schedule of West Bengal Rules of Business for respective Pension Sanctioning Authority concerned;
- (h) "Pension Sanctioning Authority" means the authority who is authorised to sanction the Pension of an employee under relevant schemes or rules;
- (i) "Pension Payment Order" means an Order issued by the Directorate of Pension Provident Fund and Group Insurance with an instruction to the Pension Disbursing Authority to release Pension of the employee Concerned;
- (j) "Pension Disbursing Authority" means the authority who have been authorised to disburse pension of the employee;
- (k) "Schedule" means the Schedule appended to these rules.

CHAPTER III

Duties, Power and Jurisdiction of Directorate of Pension Provident Fund and Group Insurance

4. Duties of Directorate of Pension, Provident Fund and Group Insurance.— Directorate of Pension, Provident Fund and Group Insurance, West Bengal shall be the audit office to thoroughly audit and scrutinise the relevant papers as furnished by Pension Sanctioning Authority in accordance with rules and to issue Pension Payment Order.

5. Powers and Jurisdiction of the Directorate of Pension Provident Fund and Group Insurance (DPPG).— (1) The Directorate of Pension, Provident Fund and Group Insurance shall enjoy the following powers as mentioned in rule (2) to rule (8), while auditing a Pension Case.

(2) No Pension case shall be audited without sanction of the concerned Pension Sanctioning Authority made in accordance with D.C.R.B. Scheme or any other rules, time being in force.

(3) D.P.P.G. shall have power to make observations / objections if the Sanction for Pension Case was not made in accordance with concerned D.C.R.B. or concurrence from Parent Department.

(4) D.P.P.G. shall have no power to grant any interest on delayed payment of Gratuity, Pension, Arrear Pension, Commuted Value of Pension except otherwise provided by Law.

(5) D.P.P.G. being mere Audit Office shall take up necessary legal measures in those cases where the suit / application / petition has been filed or any Order / Judgement / Decree have been passed by the Competent Court of Law against any action of the D.P.P.G.

(6) In all other cases DPPG shall inform the concerned Pension Sanctioning Authority / Pension Disbursing Authority to take necessary legal action / recourse, if any, against any Order/ Judgement/ Decree passed by the Competent Court of Law or to comply with the order of the Court of Law.

(7) Directorate of Pension Provident Fund and Group Insurance shall have no power to disburse Provident Fund of any employee concerned except to calculate interest on Provident Fund.

(8) The Director, Directorate of Pension Provident Fund and Group Insurance, in extreme situation, subject to the reasons recorded in written shall have the power to prioritise any pension case.

(9) The case may be returned to Pension Sanctioning Authority Concerned, if submitted without information of the concerned employee as required in the concerned DCRB Scheme and these rules. However, audit officer may ask for any clarification, additional information or document from Pension Sanctioning Authority to meet the objective of audit.

CHAPTER IV

Duties and functions of Pension Sanctioning Authority

6. **Duties.**—Every Pension Sanctioning Authority, as the case may be, shall mention –

- (a) the date of option, as exercised by the employee concerned under DCRB Scheme ;
- (b) the date of approval of appointment of the employee concerned by the competent authority;
- (c) the date of recognition of the Institution, if any.

7. **Functions.**— (1) No Pension Sanctioning Authority shall submit the Pension in case of the concerned employee without—

- (i) Service Verification Certificate;
- (ii) Grant-in-Aids Certificates;
- (iii) Information relating to Break-in-Service, if any;
- (iv) Information relating to Extension in Service;
- (v) Detailed Leave Account.

(2) The Pension Sanctioning Authority may make suitable modifications in the above mentioned formats subject to the concurrence of Parent Department.

(3) The Pension Sanctioning Authorities shall submit original or verified copies, as the case may be, of the following papers / documents:—

- (i) Comprehensive Form Part A i.e. Application for retiral / death benefits by the claimant;
- (ii) Comprehensive Form Part B i.e. Service details furnished by the Appointing Authority;
- (iii) Comprehensive Form, Part D i.e. Sanction of retiral/death benefits by the concerned Pension Sanctioning Authority;
- (iv) Nomination of Death-Cum-Retiring Gratuity;
- (v) Nomination of Life Time Arrear of Pension, if any;
- (vi) Death Certificate, if any;
- (vii) Acceptance of Voluntary Retirement, if any, by the Competent Authority;
- (viii) Annexure II i.e. Calculation Sheet furnished by the Competent Authority;
- (ix) Option and Initial Pay Fixation Statement as per Revision of Pay and Allowances time to time;
- (x) Last Pay Certificate in prescribed form up to the date of superannuation / retirement / death / invalidation, showing details of all pay and allowances and recovery to be made, if any, in accordance with Law;
- (xi) any other mode of Pay Fixation during the Service period of the employee concerned, if any, in accordance with Law;

Provided that the Pension Sanctioning Authority may make suitable modifications in the above mentioned formats thereof subject to the concurrence of the concerned Department.

(4) Every Pension Sanctioning Authority shall verify and provide the following information regarding Employer's Share of Contributory Provident Fund:-

- (i) Period of contribution;
- (ii) Amount of Employer's Share with accrued interest;
- (iii) Date of drawal of Employer's Share, if any;
- (iv) Date of refund to Treasury;
- (v) Document furnished in support of Refund;

Provided that Pension Sanctioning Authority may make suitable modifications in the above mentioned formats thereof subject to the approval of Parent Department.

(5) Every Pension Sanctioning Authority, as the Case may be, shall verify and provide, the following information:-

- (i) Duly named and attested Joint/Single Photographs (Four Copies) of the Pensioner/Family Pensioner/Legal Heirs;
- (ii) Attested Specimen Signature of the Pensioner/Family Pensioner/Legal Heirs;
- (iii) List of Family Members/ Legal Heirs.

(6) Every Pension Sanctioning Authority shall furnish documentary evidences (as stated in the respective D.C.R.B. Schemes) in support of their sanction.

9. Sanction of pension case.-A Pension Sanctioning Authority may, in special circumstances, grant sanction to a Pension Case which may not be in accordance with D. C. R. B. Scheme subject to the conditions that the same shall be sanctioned, after obtaining approval of the concerned Department.

CHAPTER V Scope of Audit

10. Audit of a pension Case.-Except otherwise provided in Law, for the time being in force, the Audit Officer, while auditing a Pension Case, shall check / audit on the points as mentioned in rules 8 to 9 of Chapter IV.

CHAPTER VI

Miscellaneous

11. **Application of other rules not inconsistent with these rules.**— Anything not defined in this Rule, shall have the same meaning as defined in the respective "Death Cum Retirement Benefit Scheme" of the employee and / or any other Rules, Regulations, Government Order of respective employees, time being in force.

12. **Overriding Effect.**— The provisions of these rules shall have overriding effect on or after the date of commencement of these rules while auditing a pension case of the employee concerned under Death Cum Retirement Benefit Scheme.

SCHEDULE I

[See rule 2(1) (a)]

- 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 Centre 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 Higher Secondary Council.
- 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 West Bengal State aided Universities, 1999 (Uttarbanga Krishi Viswavidyalaya).
- 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, 2008.
- xviii. D.C.R.B. Scheme for CADC.
- xix. D.C.R.B. Scheme for West Bengal Higher Education Council.
- xx. D.C.R.B. Scheme for West Bengal Veterinary Council, 2009.
- xxi. D.C.R.B. Scheme for Mahajati Sadan, 2009
- xxii. D.C.R.B. Scheme for Calcutta University Institute Hall, 2009.
- xxiii. Employees D.C.R.B. Regulations, 2008, Board of Wakfs, West Bengal.

By order of the Governor,

Secy. to the Govt. of West Bengal