

Government of West Bengal
Finance Department
Pension Branch, Writers' Buildings
Kolkata -700 001

Memo. No. 83-F(Pen)

Date : 21.2.2018

NOTIFICATION

Subject : Deposit/Recovery of the Foreign Service Contribution (F.S.C.) comprising both Pension and Leave Salary in respect of a State Govt. employee who went to Foreign Service on deputation.

It is being noticed for some time past that Foreign Service Contribution (F.S.C.) of some of those Govt. employees who went to Foreign Service on deputation or who are currently to Foreign Service on deputation at present in the Autonomous Bodies/ Autonomous Institutions/ Statutory Bodies/ Undertakings/ Corporations etc. wholly or substantially owned & controlled by the **Govt. of India**, have not been/are not being deposited to the Govt. Exchequer at the appropriate time. This affects the Govt. Exchequer in the sense that this Govt. has to bear both the Pension & Leave Salary of those Govt. employees who were on deputation in India only and Pension only in case of deputation outside India.

2. After careful consideration, Govt. has decided that concerned Administrative Department must ensure the deposit of all the F.S.C.s (as applicable) in the Govt. Exchequer either through GRIPS or through T.R. Form No.7 positively by those Foreign Employers where the State Govt. employee went on deputation or are still on deputation at present. If the foreign employer have not deposited the F.S.C. to the Govt. Exchequer in due time even after the reversion of the concerned State Govt. employee to their parent office/Department, the concerned State Govt. employee shall **have to deposit the due F.S.C. along with the interest, as applicable, to the Govt. Exchequer U/R 102(2) of W.B.S.R. Part-I** to ensure the counting of their deputation period for qualifying service for pensionary benefits irrespective of the fact that the said deputation was sponsored by the Govt. or self sought for their own volition.

3. All Administrative Department are, therefore, requested to ensure that the F.S.C.s of those who were/are on deputation have been deposited fully/regularly to the Govt. Exchequer by the Foreign Employer. If the F.S.C. is not deposited by the Foreign Employer for whatever reason, the same must be deposited U/R 102(2) of W.B.S.R. Pt.I by the concerned employees themselves along with the interest, as applicable in both, past cases as well as present & future cases, in order to avoid the forfeiture of counting the duty in Govt. service and the time spent in foreign employment U/R 107 ibid to make the pension process smooth and working in both cases (i.e. Govt. sponsored deputation or deputation sought for on their own volition).

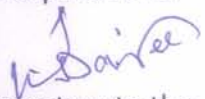
4. This is issued with the concurrence of Group-P2 of Finance Department vide U.O. No. Gr.P2/2017-2018/1054 dtd. 15.2.2018.

Sd/-

Secretary to the Govt. of West Bengal

Copy forwarded for information & necessary action to :

1. The Accountant General(A&E) W.B. , Treasury Buildings, Kol-1.
 2. The Accountant General , (Pension) W.B. Treasury Buildings, Kol-1.
 3. The Principal Accountant General(Audit) W.B. Treasury Buildings, Kol-1.
 4. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-1,
81/2/2, Phears Lane, Kol-12.
 5. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1,
Hyde Lane, Jahar Buildings, Kol-73.
 6. The Pay & Accounts Office-III, 1, B-Market, Salt Lake, Kol-106.
 7. The Assistant Secretary/Principal Secretary/ Secretary _____
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8. The Special Secretary, Finance Department, Group-H, Nabanna, Howrah.
 9. The Special Secretary, Finance Department, Group-P2, Nabanna, Howrah.
 10. The Joint Secretary, Finance Department, Group-T, Nabanna, Howrah.
(He/She is requested to incorporate the Head of Account mentioned at Annexure-II, in GRIPS Portal).
 - ✓ 11. Sri Sumit Mitra, Network Administrator, Finance Deptt.
He is requested to upload the Notification in the Website of Finance Department.


Deputy Secretary to the
Govt. of West Bengal.-

Guideline for deposition/Recovery of the Foreign Service Contribution (FSC)

1. At present Government Employee may prefer foreign service of his/her own volition or directed by the Government in the following situation as shown in Table 1

Table -1

Sl No.	Institution/Organisation controlled by	Foreign Service Contribution (Pension and Leave Salary)	Remarks
1.	Government of India	Not Required	FD Memo No.4002-F Dated 24.04.1990
2.	Undertakings/Corporations/Autonomous Bodies/Statutory Bodies/Semi Private Organisations/Board etc. controlled by Government of West Bengal	Not Required	FD Memo No.3564-F Dt 15.05.2006 and FD Memo No. 5656-F(P) Dt 15.07.2013
3.	Other State Government	Not Required	FD No. 615-F(PEN) Dt 30.06.2000
4.	Undertakings/Corporations/Autonomous Bodies/Statutory Bodies/Semi Private Organisations/Board etc.wholly or substantially financed and controlled by Government of India.	Required	Deposition of FSC is required.

2. Selection Procedure in Foreign Service

(i) This Government may sponsor the name(s) of any officer to any Foreign Service, or

(ii) The State Government Employee may apply for Foreign Service on deputation on his own will/volition. After selection of Government Employee in Foreign Service, he/she has to obtain necessary approval from the concerned administrative department.

But in both cases, remission of Foreign Service Contribution for such period spent on deputation is must.

3. Then, the concerned Administrative Department will send filled up Proforma for Service Particulars as given in Annexure -III to the AG, West Bengal.

4. (i) AG,WB after due verification will calculate the cost of pension and leave salary of the concerned state government employee to the concerned Administrative Department and Foreign Employer with a copy to the concerned Government Employee in Annexure- IV.

(ii) **Chart regarding Rate of Pension contribution during Foreign Service for Group A,B,C and D employees are given in Annexure -V as ready reckoner.**

(iii) **Leave salary contribution will be @ 11% of pay plus deputation allowance Dearness Pay,Ad-hoc pay, personal pay etc. or actual drawn in foreign service . No contribution are however,payable during the periods of leave in Foreign Service.**

5. (i) The contribution for leave salary and pension due in respect of a Government Employees in Foreign Service may be paid annually within fifteen days from the end of each Financial Year or at the end of Foreign Service.

(ii) If the deputation of Foreign Service expires before the end of the Financial year and if the payment is not made within the said period interest must be paid to Government Account at the rate of two paise per Rs 100/- from the date of expiry of the period aforesaid upto the date on which the contribution is finally paid.

(iii) It is the primary responsibility of the foreign service employer towards deposition of cost of pension & leave salary in state government head of account annually by 15th April of next financial year. Government Employee who is in foreign service is also liable for not deposition of his/her foreign service contribution in time.

6. (i) Deposition of Foreign Service contribution in the appropriate state government Head of account as enumerated in Annexure-II is one of the essential condition for pension of the State Government Employee.

(ii) It is obligatory on the part of Foreign Service Employer regarding deposition of Foreign Service Contribution (FSC) timely in State Government Account in respect of the concerned Government Employee but in case of inability on the part of the Foreign Service employer for any reason regarding deposition of FSC in the appropriate State Government Head of Account the concerned Government Employee has to deposit the entire portion of FSC with interest as applicable as a beneficiary of the Foreign Service. No relaxation will be made in this respect otherwise the right to count as duty in Govt. Service the time spent in foreign Employment shall stand forfeited under Rule 107 of WBSR,Part-I.

(iii) Government Employee has to deposit FSC upon failure of his /her Foreign Service Employer irrespective of the fact that he/she went to foreign

service of his/her own volition after obtaining necessary approval from the State Government or he/she was directed by the State Government.

7. Henceforth, the administrative department shall furnish necessary certificate in the respective Service Book of the concerned employee towards deposition of FSC in respect of the Govt. Employee for counting of past service spent in foreign employment while sending files to Finance Department, Pension Branch in the following proforma.

" This is to certify that FSC (Foreign Service Contribution) of Sri /Smt..... (Designation) (Department)(EmployeeNo.....)(PRAN/GPFNo.....)for the period from tospent in Foreign Service as per Govt of West Bengal Foreign Service permission Order No..... date issued by Department /Cadre Controlling Authority has /have duly been deposited to State Government under appropriate head of account through GRIPS/TR 7. The same has also been checked & verified by the competent authority (supporting documents are enclosed in the file)."

Signature of the Competent Authority
with date and seal

No file will be entertained by this end without aforesaid certificate

Head of Account regarding deposition of Foreign Service Contribution

(i) Head of account for deposition of Pension contribution irrespective of all department in Table 1

Table 1

Sl No.	Department	Major Head	Sub-Major Head	Minor Head	Sub-Head	Detailed Head
1.	All State Government Department	0071	01	101	001	10

(ii) Head of account for deposition of Leave Salary of different department is given below in Table 2

Table 2

Sl No.	Department	Major Head	Sub-Major Head	Minor Head	Sub-Head	Detailed Head
1.	Land Revenue	0029	00	800	007	28
2.	Police	0055	00	800	003	28
3.	Public Works	0059	01	800	002	28
4.	Other Administrative Department	0070	60	800	003	28
5.	Education,Sports,Art & Culture	0202	01	800	003	28
6.	Medical & Public Health	0210	04	800	003	28
7.	Animal Husbandry	0403	00	800	002	28
8.	Dairy Development	0404	00	800	002	28
9.	Fisheries	0405	00	800	001	28
10.	Co-operation	0425	00	800	008	28
11.	Other Rural Development Programme	0515	00	800	008	28
12.	Village & Small Industries	0851	00	800	001	28

The above Head of Account will be available in GRIPS Portal for deposition the same through online mode.

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A & E), WEST BENGAL
TREASURY BUILDING, KOLKATA - 700 001

Proforma for Service Particulars.

ATTENTION

(To be returned in original with reply note in right hand column duly countersigned
 by the Controlling Officer in his parent department)

1. Name & Designation :
2. Date and hour (whether before or afternoon
 at which he was relieved of his Govt. duties :
3. Date & hour (whether before or afternoon) at
 which he assumed change of his duties under
 this foreign employer. :
4. Transit Pay Sanctioned under F. R. 144 :
5. (a) Substantive appointment under the
 Government of which he holds of
 position & Scale of Pay :
- (b) Officiating appointment at the time of
 transfer to Foreign Service and
Scale of Pay :
- (c) head of Account to which his pay was
 debitible before deputation :
6. Service to which he belongs i.e. I.A.S., All India
 and Class-I, Class - II Service of Subordinate
 Service. :
7. Date of Birth :
8. Pay in the Government Service from time to time
 for ~~one year~~ ^{three years} before transfer to Foreign
 Service * B.P. + G.P. :
9. Pay and Allowances to be paid by the Foreign
 Employer :
10. The particular leave rules to which he is subject :

(2)

11. In case of Class - II Service or Subordinate Service maximum monthly pay of the grade substantively held. :
12. Date of commencement of Government Service :
13. An attested copy of the Government order sanctioning his deputation to be sent :
14. Name and Address of
(1) Parent Office / Deptt. :
(2) Foreign Employees :

Signature

Designation

REGISTERED WITH A/D
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL(A & E), WEST BENGAL
TREASURY BUILDING, KOLKATA - 700 001

No. Pen. II/FS-

/AR

/D/

Dated :

To
The

Case No. : Pen II/PS

/ACVOL

Sub. : Recovery of Foreign Service Contribution in respect of
Shri

Deputation to

Ref. :

Sir,

I am to intimate you that rates / revised rates at which Foreign Service Contribution are payable in respect of Shir transferred to the the rates are subject to revision from time to time.

a Pension Contribution

- i) @ ₹ P.M. from to
- ii) @ ₹ P.M. from to
- iii) @ ₹ P.M. from to
- iv) @ ₹ P.M. from to
- v) @ ₹ P.M. from to
- vi) @ ₹ P.M. from to
- vii) @ ₹ P.M. from to
- viii) @ ₹ P.M. from to
- ix) @ ₹ P.M. from to
- x) @ ₹ P.M. from to

Leave Salary Contribution :

11% of pay plus special pay plus deputation allowance Dearness Pay Ad-hoc pay, personal pay etc. actual drawn in foreign office with effect from

2. No contribution are, however, payable during the periods of leave in foreign services.

3. You are requested to remit the contributions at the above mentioned rates through cheques drawn in favour of the Pr. Accountant General (A & E), West Bengal, Treasury Buildings, Kolkata - 700 001. The cheques should be sent to this office alongwith forwarding memo stating there in full particulars of remittances viz. name(s) of incumbent(s) amount of respective contribution period of payment, and all kinds of pay drawn by the incumbent (each) month etc.
4. Your attention is invited to the Government of West Bengal (Finance Department, Audit Branch) amendments order No. 5312-F dated 17.6.1993 to the Rules 106 of the W.B.S.R. Part - I which prescribes that contribution for leave salary and pension due in respect of a Govt. of employees in Foreign Service, may be paid annually within fifteen days from the end of each Financial year or at the end of Foreign Service. If the deputation of Foreign Service expires before the end of the financial year and if the payment is not made within the said period interest must be paid to Government on the unless specially exempted Government at the rate of two paise per Rs. 100/- from the date of expiry of the period aforesaid upto the date on which the contribution is finally paid.
5. A copy of the Government order prescribing the terms and conditions of transfer of official to Foreign Service, if available may also be furnished to this office.
6. Revised rate issued in terms of G.O. No. 10391 F dated 07-11-91 and as per subsequent orders issued by the Govt. of W.B. after ROPA Rules 1998.
7. You are requested to remit the pension contribution and leave Salary contribution annually by 15th April of each financial year . i.e. April to March contribution may be remitted by 15th April.
8. Contribution may please be made in whole sum rounded to nearest rupe or ignore upto 49 paises.
9. Any subsequent change in the scale of pay of the deputationist may be intimated early with the copy of G.O. duly attested to enable this office to issue the revised rate.

Please quote the case number quoted above in all further correspondence.

Yours faithfully

Accounts Officer

RATE OF PENSION CONTRIBUTION

ROPA '90'- w.e.f 01-01-1988

ROPA '98'- w.e.f 01-04-1997

Lenth of Service	Group-A	Group-B	Group-C	Group-D
0-1 Year	7%	6%	5%	4%
1-2 Years	7%	6%	6%	4%
02-03 "	8%	7%	6%	5%
03-04 "	8%	7%	7%	5%
04-05 "	9%	8%	7%	5%
05-06 "	10%	8%	7%	6%
6-7 "	10%	9%	8%	6%
7-8 "	11%	9%	8%	6%
8-9 "	11%	10%	9%	7%
9-10 "	12%	10%	9%	7%
10-11 "	12%	11%	10%	7%
11-12 "	13%	11%	10%	8%
12-13 "	14%	12%	10%	8%
13-14 "	14%	12%	11%	8%
14-15 "	15%	13%	11%	9%
15-16 "	15%	13%	12%	9%
16-17 "	16%	14%	12%	9%
17-18 "	16%	14%	13%	10%
18-19 "	17%	15%	13%	10%
19-20 "	17%	15%	13%	10%
20-21 "	18%	16%	14%	11%
21-22 "	19%	16%	14%	11%
22-23 "	19%	17%	15%	11%
23-24 "	20%	17%	15%	12%
24-25 "	20%	17%	16%	12%
25-26 "	21%	18%	16%	12%
26-27 "	21%	18%	16%	13%
27-28 "	22%	19%	17%	13%
28-29 "	23%	19%	17%	13%
29-30 "	23%	20%	18%	13%
Over30 years	23%	20%	18%	14%

Ropa- 90	Ropa- 98
Group-A :- Aove Rs. 3130/-	Group-A :- Aove Rs. 10175/-
Group-B :- Aove Rs. 2161/- to Rs. 3130/-	Group-B :- Aove Rs. 7051/- to Rs. 10175/-
Group-C :- Aove Rs. 1358/- to Rs. 2160/-	Group-C :- Aove Rs. 4401/- to Rs. 7050/-
Group-D:- Below Rs. 1358/-	Group-D:- Below Rs. 1358/-

Ropa -" 2009"	
Group -A Grade Pay from 4400 to 10000	Pay Band No 4&5
Group -B Grade Pay from 3200 to 4100	Pay Band No. 3
Group -C Grade Pay from 1900 to 2900	pay Band No. 2
Group -D Grade Pay from 1700 to 1800	Pay Band No. 1