

HIGHER AND STATE AUDIT & ACCOUNTS SERVICES ASSOCIATION

WEST BENGAL

P-3, Bhart Sabha Path (1st Floor)

Kolkata-700 012

Visit us at www.audit-accounts.org.in

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FROM THE EDITORIAL BOARD

We were happy when Memorandum No. 10581-F (P) was published on 28.12.2012 because it was something that we were craving for a long time. It followed a long fruitful meeting with the Chief Secretary, Government of West Bengal, which had ended with a refreshing positive assurance from the august chair. One of our long standing demands had finally seen the light of the day. It ushered in the news of introducing a uniform policy of career growth for the officers of the Constituted State Services. But since the publishing of the order, the concealed fissures immediately began to show up. The Association had to fight tooth and nail to see that the first departmental order comprising the 1978 batch of direct recruits would see the light of the day in conformity with the Government Policy on the third career advancement. The second order with thirteen eligible direct recruits was also the quid pro quo of constant persuasion and deliberation at different levels. But the hardest of all was the third order having thirty eight eligible officers. The Association's timely intervention has been able to salvage the valuable career span of our senior members.

The Association has also lodged its strong protest against the manner in which interested groups in the Finance Department are trying to extend the benefit of Pay Band 5 to the officers of the erstwhile West Bengal Jr. Audit & Accounts Service by allowing their service to be counted from the date of their joining the WBJrA&AS, or with effect from 01-04-81 notionally, whichever is later, instead of from the date of their actual joining the West Bengal Audit and Accounts Service. This has resulted in directly recruited senior officers of the cadre drawing less pay than their counterparts who are junior in service to them. Not a single application for pay protection made by them during the four years following merger has been considered by the Finance Department.

We have also, from the platform of the Convention, reaffirmed our still another long-standing demand for promotion of our officers to the pre-revised scale no. 21. From the platform of the Convention we have had raised this issue earlier, too, when in January 2010 the State Government had enhanced the Cadre-Strength of WBCS (Exe) by 250 posts ignoring the recommendation of the previous Pay Commissions and the Expert Committee on Administrative Reforms for reduction of the Cadre Strength of that Service. From the Convention's platform we have also called for introduction of uniform grades/ bench-marks of APR for granting different higher scales applicable to the officers of all Constituted State Services.

We would also like to point out the dismal state of affairs in respect of maintenance of the service records of WBA&AS officers. The Annual Self Appraisals of many of the senior officers of the cadre are missing in the service records maintained in Group-'T' though records being maintained at the end of countersigning officers sing a different tune. This vindicates our long-standing view that service records of the WBA&AS cadre deserve better attention for maintenance. In fact, preservation and maintenance of the records would have had been far better administered had these been in the custody of able senior officers of the Government. We have voiced our concern in the matter of maintenance of the service records of WBA&AS officers in computerized format using SRMS module as we have felt that without proper classification/categorization of posts on zonal-cum-seniority basis, without preparation and publication of the Gradation List pending since 2001 and without publication of seniority rules in the post-merger scenario, a commendable effort starting with a bang might eventually end up in a whimper.

A cadre which could have been gainfully utilised by the Government in playing a more meaningful role in the management of its beleaguered finances has been rather left in the lurch to rot. There is an absolutely listless and besieged approach towards management of this cadre by the Government. A complete slowdown is pathetically apparent in the manner in which the Finance Department has been handling the recruitment process of the cadre since long, despite our repeated protest. In the past, between 1992 and 1998, there occurred no direct recruitment in WBA&AS cadre except in 1994 and there too, only two officers were recruited. In contrast, as many as 69 promotee officers entered the WBA&AS cadre during that period. The recruitment process for 2011 is yet to be completed. The vacancy list for 2012 has been reported at such a time at the fag-end of the year that the process for recruitment could not be started altogether. To cap it all, an uncertainty is looming large over the recruitment scenario of the year 2013. Not only that no action worth mentioning has been adopted, matters have been made worse with the unprecedented news about an alternate method of special recruitment buzzing around. Any compromise with the treaded path cannot be beneficial even for the special recruit as is comprehensible from the experience other services had, where special recruitments were held in the past. Deviation from the normal procedure is bound to bring in conflicts with the usual terms of service resulting in avoidable complexities involving the service careers of the new entrants.

We would have been happy to note, the creation of the posts of Departmental Financial Advisors [made recently through order no. 3811-F(P) dated 14th May 2013] going in favour of senior officers of the WBA&AS cadre whose forte has been dealing in such matters from the very start of their career. Instead the most apt cadre of the State has been given to play the second fiddle. The Association has already voiced its protest in this regard. The letter submitted to the Government has been published in this edition of the Newsletter.

The growth and development of the Service were lost in the labyrinth of administrative apathy and political indifference during the tenure of the former Government. Quite naturally our expectations soared high with the formation of the present Government. Not that nothing has been achieved during the last two years but a still more remains to be attained. It is undeniable that finance is the scarcest of all resources and effecting meaningful development of a Service that was created out of the need of building up a cadre with domain knowledge in finance and accounting shall, without the leanest of any doubt, be better for the most optimal management of the State's finances.

While our heart goes out to our countless unfortunate brethren who fell hapless victims to Nature's devastating onslaught in Uttarakhand in mid-June this year we solemnly salute our army bravehearts who emerged as the saviours of thousands in the midst of this colossal calamity.

THE INFO KIOSK

1. FACTS YOU MAY LIKE TO KNOW ABOUT SERVICE TAX

As we know Service Tax has to be paid by the person providing the service. But a change has been brought about with effect from 1.7.2012 whereby the reverse charge mechanism has been brought into use in terms of Section 68(2) of the Service Tax Act. The reverse charge mechanism makes the person receiving the service liable to pay directly a portion of the Service Tax from his end. The other part will have to be collected from the service receiver and paid by the service provider.

This has brought all the DDOs under the Service Tax net. So far the DDOs could have remained content only by shelling out the tax charged by the Service Provider, but not anymore. Two orders brought out by the Ministry of Finance (Department of Revenue), viz., Notification No. 12/2012-Service Tax dated 17-03-2012 and 30/2012-ST dated 20-06-2012 have changed the scenario from 1ST July 2012. The website of the department, <http://www.servicetax.gov.in/notifications> may be consulted in this regard. Introduction of the negative list of services and payment of tax directly by the receiver have obviously brought in more trouble for the already burdened DDO.

We propose to deal with this matter more elaborately in a subsequent issue of the Newsletter.

2. INVESTMENT IN TERM DEPOSIT

The recent spate of financial irregularities involving term deposits of Government Institutions with nationalized/accredited banks has made the Government do some serious rethinking on the subject and a series of Government orders to regulate the matter has been issued during the last few months. The latest in line is G.O. No. 2261-F(Y) dated 15.03.2013 which has barred the practice of inviting competitive bids from banks for parking unused fund in a manner that would ensure the highest interest rates. It has been advised to focus more on the risk and safety factors and to deal with only such banks with which the institution has regular dealings including public sector banks.

3. UPWARD REVISION OF WAGES IN RESPECT OF CASUAL/ DAILY RATED CONTRACTUAL WORKERS

In modification of G.O. No. 9008-F(P) dated 16th September 2011 a new order taken out by the Government under No. 4011-F(P) dated 20th May 2013 revises upwardly the wages payable to casual/daily rated /contractual workers with effect from 1st May 2013. The revised rates are:

- (a) **For Group 'D' category –**
 Less than 10 years @ Rs.7,000/- per month
 More than 10 years @ Rs.8,500/- per month
- (b) **For Group 'C' category –**
 Less than 10 years @ Rs.8,500/- per month
 More than 10 years @ Rs.11,000/- per month

4. REVISED RATES OF PROCEDURES, IMPLANTS, INVESTIGATIONS UNDER THE WEST BENGAL HEALTH SCHEME, 2008

Rates for certain procedures, implants and investigations hitherto absent in the extant Rate Lists have now been approved under the West Bengal Health Scheme, 2008 and have been intimated through notification No. 3907-F(MED) dated 16th May 2013. The details may be had from <http://www.wbfin.nic.in> under the menu Circulars and Memos.

5. WITHDRAWAL OF THE REQUIREMENT OF OBTAINING PRIOR PERMISSION FOR PURCHASE OF DIGITAL HEARING AID

The necessity of obtaining prior permission of the West Bengal Health Scheme Authority for purchase of digital hearing aid under the West Bengal Health Scheme, 2008, has been done away with the issue of notification no. 3733-F(MED) dated 10th May 2013, subject, however, to the following two conditions:

- i) The maximum reimbursable amount is limited to the rate mentioned under WBHS Code No. 03003003
- ii) Essentiality of the device should be supported by prescription and audiometry report the treating Specialist of recognized Health Care Organizations.

6. REVISED RATES OF TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS (W.E.F. 01.04.2013)

Salary and wage earners whose monthly salary/wages are:

Rs.7,000 or less	Nil
Rs.7,001 or more but less than Rs.8,001	Rs.50 per month
Rs.8,001 or more but less than Rs.9,001	Rs.90 per month
Rs.9,001 or more but less than Rs.15,001	Rs.110 per month
Rs.15,001 or more but less than Rs.25,001	Rs.130 per month
Rs.25,001 or more but less than Rs.40,001	Rs.150 per month
Rs.40,001 or above	Rs.200 per month

7. SCALE-LINKED DESIGNATION DURING MOVEMENT TO PRE-REVISED SCALE NO. 19

Under Memo No. 4851-F(P) dated 18.6.2013 partial modification of Memo No. 10581-F(P) dated 28.12.2012 has been effected to allow the officers of the State Constituted Services posted in the Secretariat to use the designation of ex-officio Joint Secretary after movement to pre-revised scale no.19.

8. REVISION OF ELIGIBILITY RATING NORM FOR MOVEMENT TO PRE-REVISED SCALE NO. 19

In a further welcome move, the Government has, through memo no. 855-FT/FT/O/1P-13/13 ST dated 21/06/2013, revised downward the minimum eligibility rating norm by bringing it down from 3.20 to 2.60, for movement to pre-revised scale no. 19, by partially modifying Memo No. 3101-F(P) dated 17/04/2013.

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Memo No. 13/13

Dated : 26-03-2013

To

The Special Secretary ,
Finance Department ,
Writers' Buildings, Kolkata -1

Sub: Module Under SRMS for WBA & AS Officers

Ref: Memo no. 1342(100)-F(Y) dated 20-20-2013

Sir ,

It has been informed to us that the preparation of a cadre profile of WBA & AS officers is under consideration in the Finance Department with a view to have their service details inclusive of transfer-posting in a computerized format under SRMS Module.

While such an idea and effort cannot be contradicted on principle, it is not out of place to mention that the desired outcome can be hardly achieved until and unless the long pending issues mentioned herein below are finalized and got implemented:

1. Clasification/categorization of posts on zonal cum seniority basis as has already been suggested from our end vide memo no. SS/71/13 dated 18-10-12 in response to your memo no. 7522(4)-F(Y) dated 31-08-12.
2. Publication of the Seniority Rules, drafted by the Finance Department in the post merger scenario and duly vetted by both the Law Department, the PAR Department and also Group 'P' of the Finance Department which has been kept pending since May, 2006.
3. Preparation and publication of the Gradation List which has also been lying pending since March, 2001, after the issuance of memo no. 3317-F dated 22-03-2001 , merging West Bengal Junior Audit & Accounts Service with WBA & AS on such assurance that the inter-se seniority and Gradation List following such merger will be prepared and published in due course. But, without the publication of any seniority rules or gradation

list, the merger was antedated notionally w.e.f.01-04-1981 in 2009 vide memo no.9099-F dated 23-09-2009, stating therein that the inter-se seniority of the officers belonging to the West Bengal Audit & Accounts service as on 01-03-2001 shall remain undisturbed, which, without publication of Gradation List as on 01-03-2001 happens to be meaningless. The issue of ante dating of merger is under judicial scrutiny in the Hon'ble High Court at Calcutta at present.

4. Obviously, any effort to prepare module of members' profile without having any appropriate seniority rules or gradation list shall precisely result into absurdity.
5. Even then you are of the opinion that one such module of members' profile is required to be prepared, it is proposed that one more field in the format may be added at an appropriate place as per following nomenclature :
"Serial Number of the officer in the Gradation List" (to be filled in by Fin. Dept.).
6. We firmly believe that the above stated facts and suggestions will be of immense help for taking appropriate action at your end for which we are ready to extend our full co-operation to the best of our abilities.

Thanking you,

Yours faithfully,



(S .K. Kundu)
General Secretary

CONVENTION OF STATE SERVICE ASSOCIATIONS

WEST BENGAL

P-3, BHARAT SABHA PATH (FIRST FLOOR), KOLKATA-700 012

email: convention.ssa@gmail.com Ph. 9433123844 / 22120163

REPRESENTED BY THE

Officers of:

West Bengal Commercial Tax
Service

West Bengal Excise Service

West Bengal Agricultural Income
Tax Service

West Bengal Food & Supply
Service

West Bengal Employment Service

West Bengal Co-operative Service

West Bengal Labour Service

West Bengal Audit & Accounts
Service

West Bengal Registration & Stamp
Revenue Service

Associate Member :

West Bengal Secretariat Service
Association

No.25/CS/2013.

Dated : 03-05-2013.

To
Sri Sanjay Mitra, IAS,
Chief Secretary to the Government of West Bengal,
Writers' Buildings,
Kolkata-700 001.

**Sub: Anomalies in granting higher scale of pay to the
Constitutes State Civil Services.**

Respected Sir,

At the outset we convey our thanks for introducing a uniform Policy for movement to pre-revised Scale No. 19 in respect of the Officers of the Constituted State Services vide Memorandum No. 10581-F(Y) dated 28.12.2012.

In this connection we may kindly be allowed to draw your kind attention on the following discriminations/ anomalies in respect of granting higher scale of pay to the constituted State Services for your judicious consideration:

- (i) There persists a wide discrimination and disparity in respect of distribution of posts in pre-revised scale no. 21 among the officers of the Constituted State Services, which is pending before the Government for a long time. No post has been sanctioned in the pre-revised scale no. 21 for any Constituted State Service except the WBCS (Exe) [2.86%] and the WBCTS [0.18%]. But we were surprised to observe that on 7th March 2013 the Government has sanctioned 25 additional posts to the WBCS (Exe), in isolation, without considering the cases of other constituted State Services [copy enclosed]. We hope that the Government shall maintain uniform policy and shall consider granting at least 2% posts in pre-revised scale no. 21 [Grade Pay Rs.10,000 under Pay Band 5] for the officers of the other Constituted State Services.

Contd.....

- (ii) The Committee constituted by the Finance Department for examining the Reports of the 5th Pay Commission has recommended implementation of the Career Growth policy w.e.f. 01.01.2010. But the new policy was made effective only from 01.12.2012 [copy enclosed]. We expect that the Government should at least consider granting of the said benefit from 01.01.2010 as recommended by the said Committee to remove the imbalance of Pay among the Officers.
- (iii) At present the standard for evaluation of APR [Annual Performance Report] is different for different Services for granting higher scale of pay in the pre-revised Scale No. 17, 18, 19 & 21. It has been observed that rating of APR applicable for granting higher scales to the Officers of WBCS (Exe) vide Order applicable from 01.10.2004 [copy enclosed] and the rating of APR for granting higher scales to the Officers of other constituted State Services in terms of para 3 of the order dated 28.12.2012 [copy enclosed] are completely different. The Government should declare a transparent policy by fixing uniform bench-marks of Evaluation. of APR as eligibility criteria for granting higher scale of pay in pre-revised Scale No. 17, 18, 19 & 21 irrespective of Service or Cadre or Post.

We propose to consider fixing the following bench-marks of APR for granting different higher scales :

Higher Scale of Pay	Bench-Mark of APR
Pre-revised Scale No. 17	50% [2.0 out of 4]
Pre-revised Scale No. 18	60% [2.4 out of 4]
Pre-revised Scale No. 19	70% [2.8 out of 4]
Pre-revised Scale No. 21	85% [3.4 out of 4]

- (iv) It may be mentioned that movement to higher Scale of Pay in a Cadre is always non- functional without changing the nature of duties of the existing post. All the constituted Services including the WBCS (Exe) were allowed 'Scale of Pay linked Designation' after movement to higher scale under the MCAS [Modified Career Advancement Scheme]. But in the Memorandum No. 10581-F(Y) dated 28.12.2012 [copy enclose] while granting higher Scale in pre-revised Scale No. 19 to the constituted State Service it has been mentioned that there will be no change in the existing designation. As a result, in different Services or even in the same Service/Cadre there is occurrence of differential treatment to the constituted State Services, one for those who are getting higher scale in pre-revised Scale No. 19 under MCAS and the other for those who are getting higher scale in the same pre-revised Scale No. 19 as per Order dated 28.12.2012. As the Order dated 28.12.2012. is the extension of benefit under the MCAS there should not be any differential treatment among the officers of the Constituted State Services.

We, therefore, request your honour to kindly consider the matter for the removal of the anomalies and discriminations in this regard.

With regards,

Yours faithfully,



(Goutam Chatterjee) (Buddhadeb Chatterjee)
General Secretaries.

**Convention of State Service Associations,
West Bengal.**

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Memo No. FS/51/13

Dated: 14-05-2013

To
The Principal Secretary to the Government of West Bengal,
Finance Department, Writers Buildings,
Kolkata - 1

Sub: Promotion to Scale No. 19 (pre-revised)

Sir,

You are aware that the officers belonging to the West Bengal State Constituted Services (other than WBSS) who were borne in Scale No. 16 have been allowed to move after completion of 25 years of service to Scale No. 19 (pre - revised) corresponding to Pay band 5 with G.P. Rs. 8700/- in the revised Scale of par under ROPA 2009 in case they do not come under the existing quota within the said period subject to fulfilment of other terms and conditions w.e.f. 1-12-12 vide memo no. 10581-F(P) dated 28-12-12.

As the senior officers of WBA & AS were the mostly stagnated ones since long in scale no. 18, there occur a fairly large number of such officers ranging from batches 1978 onwards have become eligible to move to scale no. 19 (Pre-revised) instantly following issuance of the said order.

It is a however a matter of great regret that even after a lapse of four and a half month, only two orders covering 21 officers have been issued till date by the Finance Department (Group T) and issuance of further orders granting similar benefits to the other eligible officers have been kept pending on filmsy ground.

It is given to understand from reliable source that Group 'T' of the Finance Department seeking clarifications as to the eligibility and entitlements of merge officers which happens to be the cause of non-issuance of further orders pertaining to 25-year benefits. But it is hard to understand as to why the direct recruit are deprived of their legitimate ground until the said file is examined and opined by the Group 'P' of the Finance Department.

The matter was discussed at length a month ago with the special secretary, Group 'T' who also assured us for taking immediate action for issuance of 25 year CAS benefit on the basis of the last Draft Gradation list published in the year 2000. But, it seems that no improvement has taken place even after such assurance from the Special Secretary resulting into tremendous resentment in the rank and file of the WBA & AS Cadre.

Under the circumstances, your immediate personal intervention is earnestly solicited to remove the impasse created deliberately and , of course, illogically in the matter of granting 25- year CAS benefit to all eligible direct recruits and for such act of your kindness we shall ever remain grateful to you.

With kind regards,

Yours faithfully,



(SUSHIL KUMAR KUNDU)

General Secretary

**Government of West Bengal
Finance Department Audit Branch
Writers' Building, Kolkata - 700 001**

No. 3811-F (P)

14th May, 2013

MEMORANDUM

The State Government had introduced Financial Advisor System in six departments of the Government vide No. 5275-F(Y) dated 21.06.2012.

2. The Governor is now pleased to introduce the Financial Advisor set up in all the remaining Departments of the State Government in the manner mentioned below:

SL. No.	Name of the Departments under single Financial Advisor	Place of functioning of Financial Advisor
1.	Agriculture and Agriculture Marketing	Agriculture
2.	Animal Resources Development, Fisheries and Bio-Technology	Animal Resources Development
3.	Backward Classes Welfare, Child Development and Women & Social Welfare	Backward Classes Welfare
4.	Commerce & Industries and Information Technology	Commerce & Industries
5.	Food & Supplies and Consumer Affairs	Food & Supplies
6.	Disaster Management, Civil Defence and Fire & Emergency Services	Disaster Management
7.	Paschimanchal Unnayan Affairs, Self-Help Group & Self-Employment, Forest and Environment	Forest
8.	Food Processing, Industries & Horticulture, Sundarban Affairs and Irrigation & Waterways	Irrigation & Waterways
9.	Higher Education, School Education, Mass Education Extension & Library Services and Technical Education & Training	Higher Education
10.	Transport, Micro & Small Scale Enterprises & Textiles and Co-operation	Transport
11.	Labour and Tourism	Labour
12.	Judicial, Law, Legal Remembrancer and Information & Cultural Affairs	Judicial

13.	Land & Land Reforms, Minority Affairs & Madrassah Education, Refugee Relief & Rehabilitation and Youth Services.	Minority Affairs & Madrasah Education
14.	Finance (Audit), Finance (Revenue) and Excise.	Finance

3. The Governor has also been pleased to assign additional Departments to the existing Financial Advisor set up as follows:

SL. No.	Name of the Departments with Financial Advisor set up	Additional Departments assigned
1.	Home	Correctional Administration, Personnel & Administrative Reforms, Civil Defence, Parliamentary Affairs
2.	Panchayat & Rural Development	Planning
3.	Public Health Engineering	Power & NES, Public Enterprises & Industrial Reconstruction, Housing, Statistics & Programme Implementation, Sports
4.	Public Works	Water Resource Investigation & Development
5.	Urban Development	Science & Technology, Municipal Affairs

4. Consequent upon such introduction of Financial Advisor set up in all the departments of the State Government it has become necessary to create the requisite number of posts. Accordingly, after careful consideration of the matter, the Governor has further been pleased to accord sanction to the creation of the following posts:

Sl.	Name of the post	For each Financial Advisor set up	Total
1.	Financial Advisor in the rank of Special Secretary or Joint Secretary to be filled up from IAS or WBCS (Exe) Cadre.	1	14
2.	Deputy Financial Advisor from the Audit & Accounts Service	1	14

3.	Accounts Officer form the Cadre of W B A & A S	2	28
4.	Section Officer	2	28
5.	Upper Division Assistant	3	42
6.	Lower Division Assistant	3	42
7.	Group-D	5	70

Posting of officials against posts at Sl. Nos. 1,2 & 3 would be done by the respective Cadre Controlling Authority. The Administrative Departments shall arrange for posting of officials against posts at Sl. Nos. 4-7 from the available manpower.

The working procedure and other details will be as per Finance Department No. 152-FB dated 27.04.2012 and Memo. No. 1056-F.B. dated 10.9.2012.

5. The charge will be debitible to the head of accounts from which the charge of the Secretariat Establishment of concerned Administrative Department is met.
6. The Accountant General, West Bengal is being informed.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal

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Memo No. FS/52/13

Dated: 15-05-2013

To

The Principal Secretary to the Govt. of W.B.

Finance Department

Writers' Buildings, Kolkata - 700 001

Sub: Direct Recruitment in WBA & AS cadre

Sir,

With utmost regret and deep concern, we invite your kind attention to the following facts in connection with the subject stated above:

- a) It is beyond any stretch of imagination that no examination was conducted by the PSC, West Bengal for direct recruitment against the vacancies of the year 2012, despite there existed a large number of clear vacancies. It has also been gathered from reliable source that the examination for recruitment against the vacancies of the year 2012 could not be held due to delayed reporting of vacancies to the PSC, W.B by the Finance (Group-T) Department, although recruitment by promotion through limited departmental examination which only contributes to forty per centum of the total declared vacancy was done as usual. It is curious to note that the results of the limited departmental examination, 2012 have already been published but no positive action towards the direct recruitment against the vacancies of 2013 is found to have been taken till date by the said Group T.
- b) We have reason to doubt and believe, for in the past, between 1992 and 1998 there occurred no direct recruitment in WBA & A S cadre except in 1994 and there too only two officers were recruited. In contrast, as many as 69 promotee officers entered the W B A & A S cadre during that period.
- c) It is beyond any iota of doubt that the role of direct recruit W B A & A S Officers is of immense importance in the financial sector of the Government. Thus, by not recruiting them, and only recruiting promotee through departmental examination, an imbalance is being tried to create to malign and corner direct recruits which is not at all desirable in the interest of the Government.

- d) It is worth noting that the existing Recruitment Rules regulating the recruitment to the post in W B A & A S envisage that sixty per centum posts shall be filled up by direct recruitment and forty per centum of the post to be filled up by promotion. Thus it is in total contradiction to the Rules that in a year no post was filled in through direct recruit but all posts under corresponding promotional quota were duly filled in.

Under the circumstances, we earnestly seek your immediate personal intervention so that the vacant posts in W B A & A S to be filled in during 2013, shall be properly reported to P S C, W. B. in time and got filled in through direct recruit.

Hoping to be favoured with a favourable action,

We remain,

Yours faithfully,



(Sushil Kumar Kundu)
General Secretary

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Memo No. FS/53/13

Dated: 24-05-2013

To

Sri H.K. Dwivedi, I.A.S.

Principal Secretary to the Govt. of W. B.

Finance Department, Writers' Buildings, Kolkata - 700 001.

Sub : Examination of the eligibility of the officers of erstwhile
WBJrA&AS for promotion to pay-band 5 (Pre-revised scale no. 19)

Sir,

You may kindly be aware that in terms of Finance Department's Notification No. 3317 - F dated 23.03.2001, the West Bengal Junior Audit and Accounts Service (WBJrA & AS) was merged with the West Bengal Audit and Accounts Service (WBA & AS) w.e.f. 01.03.2001. Subsequently, the Finance Department allowed notional effect of the said merger from 01.04.1981 with actual benefit from 01.03.2001, with the assurance of keeping intact the seniority position of the officers as on 01.03.2001 vide its Notification No. 9099-F dated 22-09-2009.

You may also be aware that in terms of Finance Department's memo no. 10581-F(P) dated 28-12-2012, the officers belonging to the West Bengal State Constituted Services borne in the pre-revised scale no. 16 shall move to pre-revised scale no. 19 after completion of 25years of service in the cadre subject to fulfillment of eligibility criteria.

It is submitted in this context that prior to allowing any benefit under FD's memorandum no. 10581-F (P) dated 28-12-2012 for movement to the higher pay scale in Pay Band 5 (pre-revised scale no. 19) to the officers of erstwhile WBJrA & AS, following points may kindly be examined:

1. The officers of erstwhile WBJrA & AS were borne in the pre-revised scale no. 14. Their cadre schedule was not merged with the cadre schedule of WBA & AS either from 01-04-1981 or from 01-03-2001. As such, those Mergee officers cannot be equated at par with the direct recruit who were borne in the scale no. 16 (pre-revised) having completely separate and distinct cadre schedule.
2. As per provision of the Notification of antedating of merger, the seniority position prior to merger will remain unchanged, implying that the seniority of the officers of erstwhile WBJrA & AS have to be counted from the date of their promotion in WBA & AS and not from the date

of notional effect of merger. In other words, the period involving notional effect cannot be counted as service rendered in WBA & AS cadre simply because seniority was not allowed to them.

3. In the cases where notional effect of any benefit was granted retrospectively, the Finance Department had incorporated specific provision clarifying the position whether the period of notional effect should be counted for the purpose of awarding higher scale under Career Advancement Scheme/MCAS. But, there is no such provision/clarification in the Notification dated 22-09-2009 to the effect that the period of retrospective notional effect of the merger shall be counted for the purpose of getting higher scale under Career Advancement Scheme. It may be worth mentioning that the said notification dated 22-09-2009 is under judicial scrutiny in the Hon'ble High Court at Calcutta in case no. CO. St.2012 and similar other cases, implying that there exists no scope for issuing any order modifying/clarifying the said notification.
4. It is clearly specified in Para xvi of the CAS issued vide Finance Department's No. 6075-F dated 21-06-1990 that "in case of unified services, the seniority and the length of service are not always co-terminus. In such services the movement from the basic grade to both first higher scale and the second higher scale and also to revised scale no. 19 will be subject to condition that in case any junior officer in a service moves to such higher scale on completion of the prescribed length of service, the officers senior to him in the said service but not yet having put in the requisite length of service will be allowed to move to the said higher scales from the date such higher scales have been allowed to their juniors by suitably relaxing the eligibility criteria as regards the length of service. The length of service rendered in the junior cadre prior to unification will not be considered for the purpose of movement to higher scales under the new CAS".

Thus, if the Finance Department, against all odds, decides to allow 25 year benefit to mergee officers, taking notional effect of merger to count, it shall not do so without granting the scale protection to the otherwise eligible senior direct recruit.

However, if the Finance Department prefers to allow 25 year benefit to mergee officers without protecting the senior direct recruited officers, it will not only violate its own order as mentioned above but also contradict its submission before the Hon'ble Court as respondent in different cases against merger pending for judgment- "the erstwhile junior service officers will be enblock junior to the existing members of the service as on 01-03-2001".

In view of the above, we would request you to critically examine the matter at all levels inclusive of the LR and the Department Promotional Committee prior to granting any benefit of higher scale in Pay Band 5 (pre-revised scale no. 19) to mergee officers.

Yours faithfully,



(Sushil Kumar Kundu)
General Secretary

HIGHER AND STATE AUDIT & ACCOUNTS SERVICES ASSOCIATION

WEST BENGAL

P-3, Bharat Sabha Path, Kolkata-700 012

☎ 2212-0163 15 ● e-mail : haas@vsnl.net ● Website : www.audit.accounts.org.in

Memo No. FS/54/13

Dated: 27-05-2013

To

Sri H.K. Dwivedi, I.A.S.

Principal Secretary to the Govt. of West Bengal,

Finance Department

Writers' Buildings, Kolkata-700 001.

Sub: Posting of WBA & AS Officers in FA set up

Sir,

You are aware that the FA set up has duly been extended in all departments vide memo no. 3811-F(P) dated 14-05-13.

In the said FA set up, the posts of FA are to be filled up by the officers from IAS or WBCS (Exe.) cadre who are in the ranks of Special Secretary or Joint Secretary.

It is obvious, therefore, that there exists a fairly wide range for selection of officers for the posts of FA based on his service, Grade Pay and seniority.

On the other hand, for the posts of DFA, officers belonging to WBA & AS cadre only shall have to be selected.

Therefore, the better results could be achieved if there is flexibility to choose the officers at the middle tier from the WBA & AS cadre in the FA set up depending upon the service seniority, band- pay with grade pay and experience enjoyed by the officer concerned (Pay- band 4B or 5) like the FA in the rank of Special Secretary/Joint Secretary. This may be achieved if the posts of DFA may be considered as JFA (Joint Financial Advisor) whenever and wherever an officer belonging to Pay-band 5 would be selected for posting in the FA set up.

We would therefore request you to be kind enough to consider our proposal with a view to facilitating posting of suitable WBA & AS officers in the FA set up.

An early action in the matter is earnestly solicited.

Yours faithfully,



(Sushil Kumar Kundu)

General Secretary

**Government of West Bengal
Finance Department
Audit Branch**

No. 4413-F(Y)

Kolkata, the 3rd June, 2013.

NOTIFICATION

In partial modification of this Department's Notification No. 4090-F(Y) dated 22.05.2013, the undersigned is directed to state that:

1. The Para -7 of the Notification No. 4090-F(Y) dated 22.05.2013 should be omitted.
2. The Para -6 of the said notification should be read as :

"However, in terms of Notification No. 9076-F dated 02.12.2008, the designation of the officers at Sl. Nos. 7,9 & 23 of the above mentioned SCHEDULE will be designated as Ex-Officio Joint Secretary to the Government of West Bengal. The officers, who are posted at the various Directorates under different Departments of the State Government will be designated as Additional Director in terms of the Department's Notification No. 862-F dated 31.01.2008".

3. Remaining portion of the said Notification dated 22.05.2013 will remain unchanged.

By Order of the Governor,

Sd/- K. Maiti
Special Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department Audit Branch
Writers' Building, Kolkata - 700 001**

No. : 4851-F(P)

Kolkata, the 18th June, 2013

MEMORANDUM

Movement to pre-revised scale no. 19 to the Officers belonging to West Bengal State Constituted Services other than West Bengal Secretariat Service was allowed vide this Department No. 10581-F(P), dated 18.12.2012 with the condition that such movement will be non-functional and eligible Officers of the said services will hold the same as personal to him without any change in designation and duties.

Now it has come to notice that scale linked designation has already been allowed to some State Constituted Services.

So, considering the matter the Governor has now been pleased to decide in partial modification of this Department Memo. No. 10581-F(P), dated 28.12.2012 to allow the designation of ex-officio Joint Secretary during posting in the Secretariat on such movement to pre-revised scale no. 19 for the officers of the State Constituted Services from whom scale linked designation has already been allowed.

This will take immediate effect.

Sd/- A. K. Das

OSD & E.O. Joint Secretary to the
Government of West Bengal
Finance Department

**Government of West Bengal
Finance (Revenue) Department
Writers' Building, Kolkata - 700 001**

Memo. No. 855-FT
FT/O/1P-13/13 ST

Dated, the 21st June, 2013

MEMORANDUM

Whereas, it has come to the notice of the Finance Department that some departments are facing difficulties in respect of promotion of their officers to higher scale in terms of this dept memo no. 3101-F (P), dated 17/04/2013 since the weighted mean calculated on the basis of 4 types of rating in case of old format and 5 types of rating in the new format, deprives many deserving officers to be eligible for promotion.

And, whereas, PAR Department by its order no. 1293-PAR (WBCS)/1D-78/2013, dated 15/05/2013, rationalized the average APR rating of WBCS (Exe.) officers, for appointment to different scales with the approval of Selection Committee, consisting of Chief Secretary, Principal Secretary/Secretary, Home Department and Principal Secretary/Secretary of P & AR Department.

Now, therefore for the sake of uniformity, the Governor is pleased to partially modify Memo. No. 3101-F (P), dated 17/04/2013 for the purpose of movement to prerevised scale no. 19, as under:

Types Of APRs	Minimum Elegibility Rating Norm.
All Old	1.95
1 New + 4 Old	2.08
2 New + 3 Old	2.21
3 New + 2 Old	2.34
4 New + 1 Old	2.47
5 New	2.60

The above rating norms will take immediate effect

Sd/-

(H. K. Dwivedi)

Principal Secretary to the Govt. of West Bengal.

HIGHER AND STATE AUDIT & ACCOUNTS SERVICES ASSOCIATION

WEST BENGAL

P-3, Bharat Sabha Path, Kolkata-700 012

☎ 2212-0163 15 ● e-mail : haas@vsnl.net ● Website : www.audit.accounts.org.in

Memo No. FS/55/13

Dated : 21-06-2013

To

Sri Sanjay Mitra, I.A.S.

Chief Secretary to the Govt. of West Bengal,

Writers' Building, Kolkata - 700 001

Sub: Request for providing the scope to W B A & A S officers
for appointment as Financial Advisor in FA set-up

Sir,

You may be aware that the State Government has introduced Financial Advisor System initially in six Departments Vide no. 5275-F(Y) dated 21-06-2012 and extended it in all the remaining departments in terms of memo no. 3811-F(P) dated 14-05-13.

In the said FA Set-up, the posts of FA are filled up by the officers from IAS or WBCS (Exe.) cadre who are in the rank of Special Secretary or Joint Secretary. The WBA & AS Cadre, though included in the decision of the Cabinet, has been left out to be considered for being appointed as FA till date.

It is worth stating in this context that in the Secretariat of the Government of India, from where the concept of FA set-up has been adopted by the State Government, the appointment to the post of IFA is open to IAS and other Group- 'A' Central Civil Services, viz. the Central Civil Accounts Service and the Indian Audit and Accounts Service.

It may also be stated that in the state of U.P, M.P. and Rajasthan, FA posts are also manned by the officers of the respective Finance and / or Accounts Cadre of these states.

In the state of West Bengal, the officers of the West Bengal Audit and Accounts Service have the first hand domain knowledge and expertise in the field of Accounts and Audit, duly acquired through the Treasury, Budgetary Control and DDO functions on the one hand and in-

depth audit works on the other. Their performances in the government undertakings as FA/COF/ Cir (Fin)/Manager (Fin) have been praiseworthy in a nut-shell.

The officers of WBA & AS, are till date, appointed as DFA, a middle level position in the FA hierarchical set up and their performances have come out with par excellence, In cases where DFA has been put in charge of FA, his performance has been equally of very high stancard. But, the absence of any provision for appointment of FA from the officers of WBA & AS has been casting a demoralizing and demotivating effects on them.

In the circumstances, we would request your honour to kindly consider providing the socpe for appointment to the post of Departmental FA from the officers of the West Bengal Audit and Accounts Service who have domain knowledge and expertise in the field of finance, accounts and audit.

With kind regards,

Yours faithfully



(Sushil Kumar Kundu)
General Secretary

Memorandum No. 5307-F (Y) Dated 3rd July 2013 has recently amended the West Bengal Treasury Rules, 2005 relating to surrender of family pensioner's portion of PPO to the Pension Disbursing Authority.

**Government of West Bengal
Finance (Revenue) Department
Writers' Building, Kolkata - 700 001**

No. 5307-F (Y)

Kolkata, the 3rd July, 2013

MEMORANDUM

Sub : Amendment of Rule 4. 192(7) of WBTR, 2005

WHEREAS, the existing provisions of Rule 4.192(7) of WBTR, 2005, makes it mandatory to surrender pensioner's portion of PPO after death of the pensioner to the pension disbursing authority who will keep in his custody both the disburser's portion and pensioner's portion ;

WHEREAS, a family pensioner too is required to surrender his/her portion of PPO to the pension disbursing authority, after the death of the pensioner ;

WHEREAS, pension and family pension, in case of death of the pensioner, is sanctioned and PPO is issued by the authority authorising pension payment to the family pensioner at the time of issue of PPO, subject to observance of some specified terms and conditions by the Pension Disbursing Authority and the family pensioner ;

WHEREAS, representations have been received from family pensioners expressing the problem being faced for dispossessing them of their own portion of PPO; AND,

WHEREAS, it has been decided after careful consideration of the pros and cons of the issue that the provision needs to be modified in order to enable the pension disbursing authority to return the family pensioner's portion of PPO to the concerned family pensioner, retaining the disburser's portion at his/her disposal;

NOW, THEREFORE, the undersigned is directed by order of the Governor to make the following amendment in the West Bengal Treasury Rules, 2005.

The existing provision of sub-Rule (7) under Rule 4.192 of West Bengal Treasury Rules, 2005, is replaced with the following provision :-

"(7) In case family pension arises after the death of the pensioner, the family pensioner shall appear before the Pension Disbursing Authority with family pensioner's portion of the PPO for

verification and identification. If no such family pension has been authorised in the pension payment order, both portions of the Pension Payment order shall be returned by the Pension Disbursing Officer to the PPO issuing authority, such as Accountant General(Accounts & Entitlement), West Bengal, with the report of death and fact of payment of arrears of pension. Once family pension is commenced, the report of such commencement shall be intimated by the Pension Disbursing Authority to the PPO issuing Authority."

This order shall take immediate effect.

Necessary amendment in the WBTR, 2005 will be made in due course.

Sd/- H. K. Dwivedi
Principal Secretary to the
Government of West Bengal

X

If undelivered please return to :

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