

Government of West Bengal
Finance Department
e-Governance Group
Nabanna, 12th floor
325, Sarat Chatterjee Road, Howrah-711102

No. 4357 -F(eGOV)

Dated 14/07/2023

MEMORANDUM

Sub: Guidelines for Non-Government Institutions Provident Fund Module (NGIPF) in WBIFMS

"Non-Government Institutions Provident Fund (NGIPF) Module" in WBIFMS for Provident Fund maintenance in Non-Government Educational Institutions, Local Bodies and other similar institutions has been introduced vide Memo No 4309 -F(eGOV) Dated 12/07/2023 of the Finance Department.

The detailed guideline is appended hereunder:

1. Users of the Module

- A) Directorate of Pension, Provident Fund & Group Insurance (DPPG), WB:** Finance Department, Government of West Bengal (GoWB) has authorized DPPG, WB to act as the apex body for implementing NGIPF module and monitoring of submission of employee-wise PF register online by PF Deposit Account Operator(s) (henceforth mentioned as PFD Admin for the purpose of this module) and acceptance thereof in accordance with the procedure as laid down hereinunder for crediting employee-wise year end interest to the PF Deposit Account(s) of the institution(s).
- B) Delegated Authorities of DPPG, WB:** Treasury Officers/Additional Treasury Officers (except Pay and Accounts Offices (PAO), Kolkata and New Delhi) posted at Districts and Sub-Divisions will act as delegate authorities of DPPG, WB. Following instructions of DPPG, WB they will expedite submission of employee-wise PF register online by the PFD Admin. They are also to verify all or a certain percentage of subscriber wise PF accounts with the manual one and forward the same online to DPPG, WB with his/her remarks. Giving his remarks is mandatory so as to enable DPPG to arrive at a meaningful conclusion. However, using the services of Delegated Authorities is optional and will be decided by DPPG, WB in consultation with eGovernance Group of Finance Department.
- C) Departmental Nodal Officer:** All the concerned Administrative Departments shall designate such number of departmental nodal officer(s), as it may deem necessary for implementation of the module.
- D) PFD Admin:** PFD Admin is the Operator of a PF Deposit Account as defined in the West Bengal Treasury Rules, 2005. PFD Admin shall automatically get access and privileges in NGIPF Module using the same login credentials as in the "Online LF/PL" module in WBIFMS.

E) **Sanction Admin:** Sanction Admin is the one who is authorized to sanction advances and withdrawals under respective PF Rules of the concerned institution. There can be a single or multiple Sanction Admin(s) in respect of a PFD Admin. PFD Admin will create and assign the role to the Sanction Admin(s). However, creation of the user and assignment is not needed if the PFD Admin himself/herself acts as the Sanction Admin. For example, Principal of a Government Aided College.

Note:

i) In case of Secondary Education, the Head of Institution (i.e. a School) will act as the Sanction Admin for the ADI/AI of Schools. Since, at present, these Heads of Institutions do not have any role in WBIFMS and their number is quite large, in NGIPF Module of WBIFMS a facility for self-registration has been made available for them. On approval of the same, he/she will get their login credentials in NGIPF module of WBIFMS.

F) **Recommendation Admin:** Recommendation Admin, may be an authority outside the office of the Sanction Admin, is created and authorized to recommend/forward the application of the subscriber to the sanctioning authority, as may be required. There may be no, single or multiple Recommendation Admin(s) for a Sanction Admin. For example, in case of Primary Education, SI of Schools will act as multiple Recommendation Admins under the respective District Primary School Council (DPSC).

G) **PF Subscriber:** A PF Subscriber is any employee who subscribes to or is eligible to subscribe to the Provident Fund.

2) Classification of PFD Admins for implementation of NGIPF Module

Based on the process of drawing their monthly salary, PFD Admins shall be classified into the following three types for the purpose of NGIPF module:

- a. salary drawn through HRMS.
- b. salary bill prepared in an integrated portal like i-OSMS and drawn from WBIFMS
- c. salary is neither drawn through HRMS nor through an integrated portal like i-OSMS.

3) Process flow for implementation of the module:

A) Creation of system generated individual PF Account Number where

- a) salary is drawn through HRMS:- The HRMS Id shall be the NGIPF Account Number for employees of these institutions.
- b) salary is drawn through some integrated portal like i-OSMS :- A system generated unique 12-digit alpha-numeric NGIPF Account Number shall be allotted to employees of those institutions after successful transmission of employees data from i-OSMS to WBIFMS. Administrative Department may issue guidelines to users of i-OSMS specifying their authorities and responsibilities for transmission of data to WBIFMS.
- c) salary is neither drawn through HRMS nor through an integrated portal like i-OSMS: A system generated unique 12-digit alpha-numeric NGIPF Account Number shall be allotted to employees of those institutions after approval of employee data by the respective Sanction Admins.

B) Tagging of receipts and payments with NGIPF Account Number by Drawing and Disbursing Officer/PFD Admin

- a) Every receipt i.e. subscription and recovery into PF deposit Account at the time of drawal of salary, arrear salary etc. or otherwise has to be identified against a particular NGIPF Account Number by the DDO/PFD Admin. Likewise, every payment from PF deposit Account has to be related to a particular NGIPF Account Number by the PFD Admin.
- b) Legacy receipt and payment transactions for the period starting from the date for which opening balance will be captured has to be tagged by either the DDO or the PFD Admin with NGIPF Account Numbers to which they relate. This is required to arrive at the upto date balance of each of the employees.

Note: In case where salary is drawn through i-OSMS, details of subscriptions/recoveries has to be transmitted to WBIFMS portal at the time of drawal of salary and also for legacy data pertaining to the period starting from the date of balance capture.

C) Capture of Opening Balance and submission of employee wise PF register online

- a) **Role of DPPG, WB:**-Permission for capturing opening balance in respect of a PF Deposit Account shall be granted by DPPG, WB **for a particular financial year** on a case to case basis on its own or in consultation with respective PFD Admin provided-
 - i) Interest has been claimed and received against the PFD Account till 31st March of the preceding financial year; and
 - ii) Creation of system generated individual PF Account Number and tagging of all the receipts and the payments with individual NGIPF Account Numbers in respect of the PF deposit account have been commenced.

DPPG, WB, in consultation with e-Governance Group, Finance Department, will issue necessary instructions to the institutions who do not fulfil the above two criteria mentioning the pre-requisites before granting such permission.

- b) **Role of Sanction Admins:** -On receipt of such permission from DPPG, WB, the respective Sanction Admins shall capture the opening PF balance of all employees
 - i. having balance as on the 1st date of the financial year or
 - ii. having any deposit /payment transactions during the year for which the permission has been accorded in order to prepare the employee-wise PF Register for that financial year.

After preparing the employee wise PF register online, the Sanction Admin will forward the same to the PFD Admin.

Note 1- Opening PF balance has to be captured for all employees having PF balance on the 1st date of the financial year for which the permission has been accorded, even if a) the employee has ceased to be in service on the date but some balance in his/her PF was lying in his/her name on the 1st date of the financial year b) the employee has been transferred or his/her PF balance has been transferred to/ from any other institution anytime after the 1st date of the financial year.

For example, DPPG has accorded permission to capture the opening balance of the financial year 2023-24 in respect of a PFD Account 1 of Treasury A. Mr X has retired from service in the year 2021 from that institution. But his payment remained unpaid on 01/04/2023. His balance as on 01/04/2023 has to be captured. Again, suppose, Mr Y has been transferred from the institution during 2023-24 and his balance has already been transferred during 2023-24 from PFD Account 1 of Treasury A to PFD Account 4 of Treasury B. Actual Balance of Mr Y as on 01/04/2023 has to be captured by the Sanction Admin of the PFD Account 1 of Treasury A and balance of Mr Y as on 01/04/2023 has to be captured as "0" by the Sanction Admin of the PFD Account 4 of Treasury B.

c) **Role of PFD Admins**

PFD Admin shall submit the employee wise PF register online to the Director, Directorate of Pension, Provident Fund and Group Insurance, West Bengal (DPPG, WB) after carrying out necessary checks at his/her end. Once submitted, PFD Admin will be able to claim the year-end interest for that financial year. If PFD Admin and Sanction Admin are one and the same, the employee wise PF register can be submitted to DPPG, WB from the Sanction Admin Role too. PFD Admin can send back the PF register to the Sanction Admin for any correction and re-submission till the PF register is not submitted to DPPG, WB.

Note 1- In case of Secondary Education, since the no of Sanction Admins, i.e. Head of Institutions (Schools) under a specific PFD Admin, i.e. ADI/AI of Schools is quite large, a facility has been provided to the ADI/AI of Schools to consolidate the PF registers of all schools under it and to send the consolidated PF register to DPPG, WB. Also, ADI/AI has the facility to extract the contents of consolidated register and send back any specific PF register to the concerned Sanction Admin, if need arises.

Note 2- It is worthy to mention here that the Sanction Admins will not be able to forward the employee wise PF register to the PFD Admin unless all the receipts into and all the payments from the PF Deposit Account till the date of submission are tagged with concerned NGIPF Account Number of the employees by the DDO/ PFD Admin.

Illustration:

Suppose, DPPG, WB has accorded permission to capture opening balance as on 01.04.2023 to A.D.I./A.I. of Schools, Bankura. PFD Admin role is assigned to the A.D.I./A.I. of Schools, Bankura and the Heads of the Institutions (schools) act as the Sanction Admins. The Head of the Institutions under A.D.I./A.I of Schools, Bankura can initiate the process of capturing the individual employee-wise balance as maintained in the manual PF register for the financial year 2023-24, but cannot forward the employee wise PF register online to A.D.I./A.I of Schools, Bankura unless tagging of all the receipt and the payment transactions as reflected in the treasury passbook is completed by DI of Schools, Bankura/ A.D.I./A.I of Schools, Bankura with unique NGIPF Account Number of the employees.

Note 3:- If the cumulative total of employee-wise PF register is less than or equal to the total balance shown in the Pass Book of the PF Deposit Account maintained at the PAO/Treasury through WBIFMS, the excess amount, if any, of PF Operator Pass Book balance over the sum-total of employee-wise PF register shall be certified by the PFD Admin at the time of submission of online employee wise PF register to DPPG, WB.

Note 4:- If the cumulative total of employee-wise PF register is higher than the total balance shown in the Pass Book of the PF Deposit Account maintained at the PAO/treasury in WBIFMS, the PFD Admin will not be able to forward the register to DPPG, WB. In such situation, PFD Admin is required to submit a report to its Administrative Department clarifying the possible reasons of such discrepancy. Administrative Department may take up all such cases with the DPPG, WB for resolution. Such anomalies must be removed before commencement of NGIPF Module for the institution(s) concerned.

For example, in general cases, if there are 5 employees under a PFD Admin and their cumulative balance is Rs 100000 and the balance in the treasury passbook is Rs 110000, then the excess Rs 10000 shall be certified by the PFD Admin at the time of submission to DPPG, WB. On the other hand, if, in the same case, the cumulative balance is 115000, the PFD Admin will not be able to forward the register to DPPG, WB and is required to submit a report to its Administrative Department clarifying the possible reasons of such discrepancy.

Note 5:- Even after submission of online employee wise PF register to DPPG, WB, Sanction Admin(s) and PFD Admin are required to check individual PF statements at the time of sanction/drawal of advances and withdrawals, after credit of year end interest or at any other regular intervals and if any discrepancy is noticed, the same has to be reported to DPPG, WB / e-Governance Group, Finance Department for resolution.

D) Acceptance of Employee Wise PF balance by DPPG, WB:

- a) The Director, DPPG, WB is empowered to accept the employee-wise PF register of a particular PFD Admin, if the cumulative total of employee-wise PF register is less than or equal to the total balance shown in the Pass Book of the PF Deposit Account maintained at the PAO/Treasury in WBIFMS after adequate checking by DPPG, WB itself or by its delegated authorities, as it may deem fit. The excess amount of PF Operator Pass Book balance over the sum-total of employee-wise PF register certified by the PFD Admin shall be determined and maintained as a Suspense Item within the PF Operator balance until further notification by the Finance Department.
- b) DPPG, WB can also send back the employee wise PF register to the PFD Admin for correction and re-submission, if necessary.

E) Online Credit of interest directly to the subscribers by DPPG, WB

- a) After acceptance of the employee-wise PF register, DPPG, WB shall credit the appropriate interest amount to the employees for the relevant period into the PF Operator Code and simultaneously into the individual PF account by drawing a TR 43 bill or through any other method as may be prescribed by the Finance Department from time to time.
- b) In case of other PF operators for whom permission for capturing balance has not been accorded by DPPG, WB, the existing procedure of interest claim by PFD Admins to DPPG, WB offline will continue.

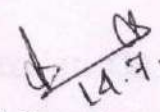
F) eSe Registration

The employees can access the online services available to them using their login credentials, provided they have completed one-time self-registration in the WBIFMS portal using HRMS Id or i-OSMS id or NGIPF Account Number. However, once registered, those having an HRMS id will use the same as their Login Id and all others will use the system generated NGIPF Account No as their Login Id.

4) Miscellaneous

For smooth and timely implementation of the NGIPF module, DPPG, WB is hereby authorized to issue guidelines and to fix timelines for completion of different processes/activities to the respective PFD Admins directly or through the Departmental Nodal Officers and/or to the treasuries in consultation with the Directorate of Treasuries and Accounts (DTA), West Bengal.

The list of institutions covered in the NGIPF Module has been given in the Annexure A.


14.7.23

**Special Secretary to the
Government of West Bengal**

Annexure A

(Go No 4357-F(e-Gov) dated 14/07/2023)

List of institutions covered in the NGIPF Module

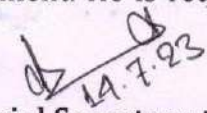
Sl.No.	Department	Name of Institutions/ Organisations
1.	Higher Education	Universities & Non-Govt. Colleges under the purview of West Bengal Non-Government Educational Institution and Local Authority (Control of Provident fund of employees) Rule,1984 and by any subsequent order
		West Bengal State Book Board
		Jagadish Bose National Science Talent Search
2	School Education	Non-Govt. Grants-in-aid (sponsored) Secondary & Higher Secondary Schools
		Aided/Sponsored Primary Schools under District Primary School Councils (DPSCs)
		PTTIs
3	Urban Development and Municipal Affairs	Municipal Corporations (except KMC)
		Municipalities
4	Panchayat & Rural Development	Panchayat Bodies
		D.R.D. Cell of Z.P./ M.P.
		Siliguri Mahakuma Parisad
5	Mass Education Extn. & Lib. Services	Local Library Authority
		Audio-Visual Units, Community Centres & Voluntary Organisations under Social Education
6	Agriculture	Agricultural Training Centre
7	Animal Resources Development	West Bengal University of Animal & Fishery Sciences
8	Health and Family Welfare	West Bengal University of Health Sciences
9	Department of Technical Education, Training and Skill Development	WB State Council of Technical Education/ Industrial Training Centres
10	Minority Affairs & Madrasah Education	Aliah University
11	Any other institutions authorised by the Government from time to time to maintain Provident Fund Deposit accounts at PAO/Treasury under Major Head-8336 and eligible to receive interest from DPPG, WB.	

No. 4357 /1(300) -F(e-Gov)

Dated, 14 day of July, 2023

Copy forwarded for information and necessary action to:

1. Pr. A.G. (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata - 700001.
2. Pr. A.G. (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata - 700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3" MSO Building, 5" Floor, Block DF, Sector I, Salt Lake, Kolkata - 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary,.....Department requesting to circulate concerned offices/autonomous bodies/Parastatals under the Administrative control of his Department.
5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
6. Financial Advisor, _____ Department.
7. Director, _____
8. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3" Floor, Kolkata - 700001.
9. Pay & Accounts Officer, Kolkata Pay & Accounts Office-1, 81/2/2, Phears Lane, Kolkata-700012.
10. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata 700073.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Suvanna, Salt Lake, Kolkata - 700064.
12. Commissioner, _____ Division, _____
13. District Magistrate/District Judge/ Superintendent of Police, Commissionerate of Police _____
14. Sub-Divisional Officer, _____
15. Treasury Officer, _____
16. Block Development Officer, _____
17. Group _____ / _____ Branch, Finance Department.
18. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.


Special Secretary to the
Government of West Bengal