

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH

No. 1407-F

Dated, the 9th February, 1989

The undersigned is directed to state that in terms of the provisions enjoined in Rule 229 of the W. B. F. R., Vol-I the Executive Engineers of the Public Works Executive Departments of the State Govt. have been authorised to draw find out of letter of credit account maintained at the State Bank of India attached to the Treasury/Sub-Treasury in the Districts in Sub-Divisions and in the Reserve Bank of India, Calcutta, in respect of the Calcutta Pay and Accounts Office, for payment of works expenditure including the pay of the work-charged establishment. The Pay Bills of the work-charged establishments are not presented to the Treasury/ Sub-Treasury and the Calcutta Pay and Accounts Office. Their salary bills are cashed directly by the Executive Engineer from the concerned Bank by drawing cheques out of letter of credit issued in their favour by the concerned Chief Engineer. Of late, a question has been raised by the Calcutta pay and Accounts Office and some of the Treasury/Sub-Treasuries whether the G. P. F. advance and various other loans and advances in respect of such staff shall be paid by the Treasuries/Sub-Treasuries/Calcutta Pay and Accounts Office. In this connection it is pertinent to observe that the deduction/recovery towards the said accounts are made by the Executive Engineer and the accounts thereof are also rendered to the Accountant-General (A & E), W. B. by them. Hence, there is no scope for watching recovery of the amounts of said loans and advances either by the Treasuries/Sub-Treasuries/Calcutta Pay and Accounts Office of the Accountant-General-I, W. B. maintaining the Works Accounts.

After careful consideration of all the aspects of the issue and in consultation with the Accountant-General-I, W. B. it has been decided that all drawals/ recovery of an account of G. P. Fund. Other loans and advances in respect of the staff borne in the Work-Charged Establishment shall be made by the Divisional Officers (i.e. Executive Engineers of the Division) within the letter of credit account by drawing cheques on the Bank attached to the Treasuries/Sub- Treasuries and Calcutta Pay and Accounts Office as the case may be.

The fund which will be drawn by the Executive Engineers on account of payment for these purpose will be replenished to them from time to time since these charges are not charges on account of Works-Expenditure. The concerned Chief-Engineer, while moving the Finance Deptt. for issuing necessary authorisation of letter of credit in their favour, will specifically indicate the amount of replenishment and the purpose of replenishment required.

This order will come into effect after a month from the date of issue.

Sd/- S. Roy

Deputy Secretary to the
Govt. of West Bengal
Finance Department.