

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
BUDGET BRANCH

No. : **1056-FB**

Dated Kolkata the 10th September, 2012

MEMORANDUM

Subject: Amendment and Clarification regarding Introduction of Financial Advisers

In continuation of this Department Order No 152-FB dated 27.04.2012, State Government has decided to include the following two items in the 'Role of Financial Advisers as follows:

After clause 1(XI) insert the following clause:

- (XII) Budget formulation and preparation as per the direction of Departmental Secretaries.
- (XIII) Reconciliation of receipts and expenditure with Accountant General (Account and Entitlement) West Bengal periodically.

After issuance of the aforesaid order various clarifications have been sought by different Departments regarding the role, duties, responsibilities and procedure of work of the Financial Advisers. Following points may be clarified in this respect:

1. Financial Adviser shall perform the duties assigned to them in terms of the provisions as indicated in this Department Memorandum No: 152-FB dated 27.04.2012, under 'Role of Financial Advisers' independently with the help of the officers and staff under his/her control. The set up of the officers and staff, created for this purpose, has been mentioned at para-5 of the said order. In terms of para-5 under 'Role of Financial Advisers', Financial Adviser should monitor both plan and non-plan expenditure. For the purpose of uploading the data for the release of 'Plan Fund' User Identity and Password should be used from the end of Financial Adviser.
2. It has been mentioned at Sl. No. 6 of Memo No. 152-FB dated 27.04.2012 that DAC shall stand dissolved in the Departments where F.A. System has been introduced. Financial Adviser shall enjoy all the powers of DAC including the enhanced delegated power of Rs.10 Crore under directions of the Administrative Head of the Department. DAC shall stand merged under the F.A. System.
3. (i) The new scheme would refer to any expenditure arising out of a new policy decision of the State Government including new activity or a new form of investment or which involves creation of additional posts/ deployment of additional personnel and hiring of additional vehicles and providing of new telephones.
(ii) New Scheme would refer to any new construction or execution of new programme beyond Rs. 10 Cr. under existing head of account subject to budget provision.
(iii) The additions /alterations/renovations of existing works upto Rs.10 Cr. will not fall under new schemes.
4. In case, where it is required to open a new head of account, whether receipt or payment, such proposal should come to Finance Department after obtaining the view of the Financial Adviser. After obtaining the concurrence of the Finance Department and the Accountant General (A&E) West Bengal, necessary G.O. shall

be issued by the concerned Administrative Department informing the opening of the new head to all concerned including Financial Adviser, Finance Budget Department and Director of Treasuries and Accounts, West Bengal Subsequently, suitable proposal of re-appropriation/ augmentation should be submitted to Finance Department Group-'N' through the Financial Adviser for provision of fund.

5. Administrative approval for Central Sector Schemes (CN) / Centrally Sponsored Schemes (CS) within Rs.10 Cr shall be approved as per the existing guidelines of the Government of India by the Financial Adviser. Those cases pertaining to increase in the commitment of the State Government or where a new CN/CS is introduced or the existing sharing norm is altered, should be referred to the Finance Department for prior concurrence.
6. Financial Adviser shall be competent to accord Administrative Approval for the projects/schemes under 13th Finance Commissions Grants or under Backward Regions Grant Fund (Special) irrespective of the amount of each project/scheme. In case of release of fund the proposals should be referred to the Finance (Budget) Department for concurrence.
7. The Financial Adviser, shall be required to monitor expenditure for the funds released as grants in favour of Autonomous Bodies, Local Bodies, Societies, Corporations/Companies under the Administrative control of the Department.
8. Financial Adviser shall be competent to release 'Grants-in-Aid' subject to budget provision. The quantum of grants may be decided on merit on case to case basis on the recommendation of the Administrative Department.
9. The Financial Adviser will have to play a vital role in implementing different schemes of the State Government pertaining to his Department.
10. Financial Advisor shall not accord approval for new construction or implementation of new programme to be executed by any Corporation/Autonomous body/Government Company under the Administrative control of the Department out of interest accrued on such fund sanctioned by the Department, other than the purpose, for which the fund was sanctioned.
11. The Financial Adviser will be responsible for allotment of fund and total budgetary control including Plan Fund and Non-Plan Fund under the grants of the Department and carry on the duties as mentioned in clause 1(i) to 1(XI) of the Finance Department Memo No152FB dated 27.04.2012, along with the additions mentioned in this order.
12. For inserting U.O. No. Inter Departmental Register(Outwards) as per form V(VI) of Secretariat Manual is to be maintained in the following format:

Sl. No	Date on which sent	To whom	File No	Subject	Receipt of Department	Date on which received back	Remarks
1	2	3	4	5	6	7	8

The serial number in the register along with date shall be recorded as U.O.No and date.

13. However the following Inter Departmental Register (Inwards) as per form V(VII) of Secretariat Manual is to be maintained in the following format for recording the receipt of files.

Sl. No	Date of receipt	From whom received	File No	Subject	Date on which returned	Receipt of Department	Remarks
1	2	3	4	5	6	7	8

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

No. : **1056/1(100)-FB**

Dated Kolkata the 10th September, 2012

Copy forwarded for information and necessary action to :-

- (i) The Additional Chief Secretary / Principal Secretary / Secretary
_____ Department.
- (ii) Principal Accountant General (A & E), West Bengal
- (iii) Principal Accountant General (Audit), West Bengal
- (iv) Accountant General (Receipt, Works and Local Bodies Audit), West Bengal
- (v) All Special Secretaries / Joint Secretaries of the Finance Department
- (vi) All Groups of the Finance Department
- (vii) The Director of Treasuries and Accounts
- (viii) Guard File


OSD & E.O. Joint Secretary