

Government of West Bengal
Finance Department
Audit Branch
Nabanna, Howrah-711102

No. 222-F(Y)

Dated, the 10th January, 2018

MEMORANDUM

Sub: Advance planning for making expenditure in the next Financial Year


It has been observed that more than 50% of the total expenditure is incurred during the last quarter of the FY even though 33% and 75% of the Plan Budget are being released on 1st April and 1st September of the FY. The reason for lopsided expenditure is that the main working season of the FY viz. April-June (1st Quarter) is utilized for planning, identification of schemes, according administrative sanctions, preparation of Detailed Project Reports and completing tender formalities. By the time these formalities are completed the monsoon sets in making it difficult to start the work till September/October leading to actual expenditure only in the last 2 quarters even though funds were available earlier.

To ensure timely execution of different works an advance planning by the Departments is essential. The Departments more or less have a fair idea of their possible allocation in next FY. Therefore, the last quarter of a FY can be utilized for preparatory works including floating of tenders so that work orders can be issued in the first week of April of the next FY.

Therefore, the Departments should complete advance planning of works to be executed in next FY including administrative approval and financial sanctions (except release of funds), DPR, tender formalities, etc. However, issuance of work order and release of fund can only be done after getting release of next year Budget by the Finance Department i.e. after 1st April.

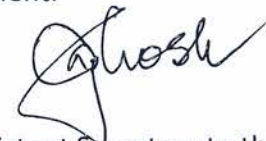
The Department should further ensure that the cost involved in the projects/schemes put to tender is within their expected budgetary allocation of the next FY (keeping the current Year's BE as the point of reference) and factoring in the committed liabilities on account of continuing Schemes which will be carried over to the next FY.

The Departments may likewise empower Parastatals/Local Bodies/Corporations under them to take up a similar exercise.


Additional Chief Secretary
to the Govt. of West Bengal,
Finance Department

Copy forwarded for information and necessary action to:

1. Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
2. Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3rd MSO Building, 5th Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, _____ Department. **He is requested to circulate the same to all Directorates / Regional Offices / Societies / PSUs / Statutory Organisations / 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. Commissioner, _____ Division, _____
8. Director, _____
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
10. District Magistrate / District Judge / Superintendent of Police, _____
11. Sub-Divisional Officer, _____
12. Block Development Officer, _____
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, 1st Floor, Block IB, Sector III, Salt Lake, Kolkata – 700106.
16. Treasury 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.



Assistant Secretary to the
Government of West Bengal