

Government of West Bengal
Finance Department
Audit Branch

No.1116-F(Y)

Dated, 25th February, 2016

MEMORANDUM

Submission of bills by works and forest divisions to the AGWB has been made mandatory in para 1 (c) of FD Memo No. 736-F(Y) dated 10th February 2015 under the new system of fund drawal after abolition of LOC system wef 1.4.15. While Treasuries and PAOs are submitting their monthly accounts to AGWB with Treasury vouchers including those in TR form nos 70, 70B and 70C, Works and Forest divisions failed to submit the corresponding copies of the bills along with vouchers to AGWB creating problems from audit point of view, since those bills are passed by the Treasuries/PAOs without vouchers as a special dispensation in terms of Finance Department Memo No. 736-F(Y) dated 10th February 2015. The issue has been brought to the notice of the State Government by the Accountant General, West Bengal with the request to issue necessary guideline in this regard.

Therefore, the Governor is pleased to issue the following guideline in continuation of FD Memo No. 736-F(Y) dated 10th February 2015 for submission of vouchers and bills by works and forest divisions to AG (A&E), WB, under the new system of fund drawal introduced with effect from 1.4.2015.

1. Vouchers related to work executed by Works/Forest divisions will be submitted to AG(A&E), WB along with second copy of TR Form No. 70/70B/70C, as applicable, along with the documents as mentioned at (3) below by 10th day of the month following the month of accounts, after the bills have been passed and payment made by TO/PAO.
2. The month in which Treasury bill has been passed and payment made by the Treasury/PAO would be recognized as the month of accounts for the Works/Forest bills.
3. The entire bundle of works/forest vouchers for the month need to be supported with the copy of "Form No. 64 schedule of works expenditure (for works)/FA 7 Schedule of transaction with other Governments/Railways/Defence (for forest)" along with "Form 74 (for works)/FA 5(for forest)-Classified abstracts of expenditure", and in case of deposit transactions "Form 79 schedule of deposits" along with "Forms 65 schedule of deposit works". In case of Forest divisions a certificate as enjoined in article 290 of Account Code, vol-III will be furnished by the Divisional officers with "Classified Abstract of Expenditure". A schedule docket in Form 61 (for works)/ "FA 8- Abstract of entries in the contractor's and disburser's ledger (for forest)" will also be provided to enable checking of the vouchers submitted to AG(A&E), WB. A letter addressed to Branch Officer, Works Accounts/Forest Accounts may be submitted with the vouchers bundle by Works/Forest Divisions.
4. Prior period adjustments, if any, in the form of a Transfer Entry Order may be submitted separately to office of the Accountant General (A&E), West Bengal.

This guideline is issued in consultation with the AG(A&E), WB and in accordance with the procedure suggested for the purpose by AG (A&E), WB vide their no. A.M.-I/3-2/1376 dated 18.12.2015 and no. AM-I/3-2/Link/Works/1603 dt.23.02.2016.

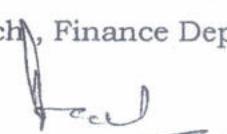
(H.K. Dwivedi)

Principal Secretary to the
Government of West Bengal

Copy forwarded for information and necessary action to :-

- 01.The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2 ,Govt. Place [West] Kolkata – 700 001.
- 02.The Principal Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata – 700 001.
- 03.The Accountant General [Receipts, Works and Local Bodies Audit], West Bengal, C.G.O. Complex, 3rd MSO Building, 5th floor, Block DF, Sector -1, Salt Lake, Kolkata – 64 .
- 04.The Chief Secretary to the Government of West Bengal .
- 05.The Resident Commissioner, Government of West Bengal, A/2, State Emporia Buildings, Baba Kharak Singh Marg, New Delhi – 110 001.
- 06.The Additional Chief Secretary / Principal Secretary / Secretary, _____
- 07.The Commissioner, _____
_____ Division
- 08.The Special Secretary/ Additional Secretary/ Joint Secretary/ Deputy Secretary, Finance Department.
- 09 Sri Sumit Mitra, Network Administrator, Finance[Budget] Department. He is requested to upload this order in the Finance Department website.
- 10.The _____
_____ Department/Directorate.
- 11.The Director of Treasuries & Accounts, West Bengal, The New India Assurance Buildings, 4, Lyons Range, Kolkata – 700 001.
- 12.The Director _____
- 13.The District Magistrate/District Judge/ Superintendent of Police _____
- 14.The Sub-Divisional Officer _____
- 15.The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700 012.
- 16.The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Jawahar Buildings, Kolkata – 700 073.
- 17.The Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, I.B. Market, Sector – III, Salt Lake, Kolkata – 700 091.
- 18.The Treasury Officer _____
- 19.The Group _____

_____ Branch, Finance Department


**Joint Secretary to the
Government of West Bengal.**