

Government of West Bengal
Finance Department,
Audit Branch

No. 3626-F(Y)

Dated, 10th July 2014.

MEMORANDUM

Rule 47 D was inserted in WBFR Vol. I to place at the disposal of the non works departments an option to get works executed through agencies other than works departments of the State Government when the latter are not in a position to take up execution of the works on priority basis. FD Memo No. 1240 – F(Y) dated 18th February 2013 was issued to regulate the procedure of drawal of fund from the Treasury when the fund is placed as Capital outlay under object head “53 major works” for execution of projects through the agencies listed in Annex. C & D under Rule 47D, *ibid*. Although the agencies listed in the said Annexures include Development Authorities, Government Companies and Corporations, some of these organizations are by virtue of their position function as either a central procurement organization or implementing agency of programmes and schemes administered by their respective parent department. Memo No. 1240 – F (Y) dated 18th February 2013 was issued as a general guideline to regulate drawal of the fund and accounting for the expenditure incurred as Capital outlay under object head of “53-Major works” leading to maintenance of assets registrar for the assets created through the projects. It mandates execution of an MoU/Articles of Agreement with the agency engaged for the work execution.

2. These departmental organizations being by virtue of their position under their parent department are earmarked as implementing agencies of the programmes/ schemes and also execution of projects under those programmes and schemes administered by their parent departments, execution of MoU/Articles of Agreement between the Agency and Parent Department will not apply in such cases.

3. The Administrative Departments may determine the terms of payment schedule according to their convenience; but while doing so, achievement of physical progress of work may be ensured through their internal monitoring mechanism.

4. The detailed procedure of drawal of fund and accounting of expenditure is prescribed below:-

- (i) A requisition of fund for first payment as per payment schedule supported by a requisition/bill in format given at **Annex. B-1** shall be submitted by the implementing agency to the parent Administrative Department.
- (ii) For subsequent instalments other than final claim, a bill prepared in the format given in **Annex. B-2** needs to be submitted to the fund drawal authority by the project authority of the implementing agency.
- (iii) TR Form No. 26 shall be used by the implementing agency for drawal of fund from the Treasury/PAO. The requisition / bill, as the case may be, mentioned at (i) and (ii) above shall be used as sub-voucher for submission to the treasury / PAO with the TR form.
- (iv) Fund placed to the implementing agency may be drawn by transfer credit to its deposit account maintained in Treasury/PAO where from payment will be made to the contractor by the implementing agency as per terms of the contract.
- (v) Details with the name of the work, amount of the sanctioned estimate, number and date of the order of administrative approval and financial sanction, name of the contractor engaged for the work with work order number and date, and scheduled date of completion of work should invariably be mentioned in the bill to be submitted to the Treasury/PAO as sub-voucher.
- (vi) In case of final claim, the bill form given in format in **Annex. B-3** should be used and the completion certificate in format given below should be enclosed.

'Certified that 100% of the total work has been completed as on..... (date of measurement) by(name of the contractor) as per project milestone and as per prescribed drawing, specification and sanctioned estimate in respect of construction of at

5. In cases, the sanctioned estimate has been exceeded in the process of execution of work, where additional work has been done, administrative approval and financial sanction to the revised estimate of the additional work/excess work shall be obtained from the competent authority of the parent Administrative Department concerned. The detailed completion report of work in format given in **Annex –C** signed by authorised official of the implementing agency shall be submitted by them to the parent Administrative Department for their record and report to AG, West Bengal

6. The implementing agency will submit accounts for the fund received and utilized by them for execution of the work to the parent Administrative Department.

7. Detailed accounts with contractor's vouchers and bills may be retained by the implementing agency for subsequent audit to be conducted by the office of the Principal Accountant General (A &E) of West Bengal/ CAG, as the case may be. However, a copy of the detailed accounts will be submitted by the implementing agency to the Financial Advisor of the parent Administrative Department.

8. The officer-in-charge of supervision of the work in the parent department shall maintain and submit to the Head of the Department / Departmental Secretary works Slip in format given in **Annexure-D** at periodic interval to closely monitor the progress of the work and its expenditure in the interest of taking timely steps for revised estimate, if situation so demands.

9. Total cost of the works as ascertained from the accounts prepared by the implementing agency and as checked and accepted by the financial wing of the implementing agency shall be taken into account by parent Administrative Department for maintenance of Asset Register with full description of the assets created with the utilised fund and its value.

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

Annexure-B1
Implementing Agency bill
(first payment as per payment schedule)

Bill No.....dated.....

Name of contractor.....

Name of work.....

Amount of the sanctioned estimate.....

Number and date of the order of administrative approval.....

Number and date of the order of financial sanction.....

No. and date of his previous Bill for this work.....

Number & Date of written order to commence work.....

Scheduled date of completion of work.....

1. We agree to execute the work (here mention the name of the work), in accordance with the approved drawings and technical specification at the cost of Rs. sanctioned vide (mention the order number and date)

2. Certified that the contractor for execution of the work has been selected through open, transparent and fair tender procedure as prescribed in the West Bengal Financial Rules and work order has been issued to the selected contractor to execute the work as per prescribed drawing specification at the approved rate in respect of (name of the work and site).

3. Please pay the amount of Rs. (...per cent of the sanctioned cost).....(K) towards first instalment as per payment schedule approved in Memo No. dated

The officer-in-charge of the work in the implementing agency

Annexure – B2

**IMPLEMENTING AGENCY BILL
(for intermediate payments)**

Bill No.....dated.....
Name of contractor.....
Name of work.....
Amount of the sanctioned estimate.....
Number and date of the order of administrative approval.....
Number and date of the order of financial sanction.....
No. and date of his previous Bill for this work.....
Number & Date of written order to commence work.....
Scheduled date of completion of work.....

I. Account of Work

	Rs	Progress %-age
1. Approximate value of work done up to date along with %-age of physical progress.		
2. "up-to-date" intermediate payments as per payment schedule.....K		
3. Deduct payments already made as per entry "K" of the last Bill		
4. Intermediate payment now to be made (items 2-3) in the manner detailed below-		

Certified that% of the total work has been completed as on.....(mention date of inspection) as per project milestone.

Please pay Rs.....(.....% of total cost of work) for the completed work as per payment schedule approved vide order no.....(mention order no. and date of the parent department)

Date.....

*Signature of the authorised signatory of the
implementing agency organisation executing the
work*

Passed for Payment (Rs.....only)

Dated signature of the authorised officer of the financial wing of the implementing agency

Designation.....

Annexure – B3

IMPLEMENTING AGENCY FINAL BILL

(to be used for final payments)

Bill No.....dated.....

Name of contractor.....

Name of work.....

Amount of the sanctioned estimate.....

Number and date of the order of administrative approval.....

Number and date of the order of financial sanction.....

No. and date of his previous Bill for this work.....

Number & Date of written order to commence work.....

Scheduled date of completion of work.....

Date of actual completion of work.....

I. Account of Work Executed

		Rs	Progress %-age
1. Approximate value of work done up to date along with %-age of physical progress.			
2. "up-to-date" intermediate payments as per payment schedule.....K			
3. Deduct payments already made as per entry "K" of the last Bill			
4. Intermediate payment now to be made (items 2-3) in the manner detailed below-			

Certified that 100% of the total work has been completed as on..... (date of measurement) by(name of the contractor) as per project milestone and as per prescribed drawing, specification and sanctioned estimate in respect of construction of at

Please pay Rs.....(100 % of total cost of work) for the completed work as per payment schedule approved in order no.....(mention order and date of the Administrative Dptt.)

Date.....

*Signature of the authorised signatory of the
implementing agency organisation executing the
work*

Passed for Payment (Rs.....) Rupees.....

Dated

Signature of the officer authorizing payment

Rank.....

Annexure - C

DETAILED COMPLETION REPORT

Name of the agency organisation

Name of the Government Department on whose order job done.....

Detailed Completion Report of works completed during the month of.....

Name of work	Amount						%age of excess	Date of written order to commence work	Date of actual completion of work
	Estimate		Expenditure		Excess				
1	2		3		4		5	6	7
	Rs.	P	Rs.	P	Rs.	P			

Names of Engineers and subordinates by whom the work was supervised

Names	Period of incumbency.	
	From	To

Explanations of excesses

(1).....

(2).....

Signature of the authorised official of the agency organisation

(To be printed on reverse)

Name of work.....

Name of the agency.....

Name of the work with ID, if any	As estimated		As executed		Differences*		Reference to paragraphs overleaf explaining excess
	Quantity	Amount Rs.	Quantity	Amount Rs.	Quantity	Amount Rs.	
Total	Rs.		Rs.		Rs.		

* Excess to be entered in red ink; Savings in black ink.

Dated the.....

Officer-in-charge of the FA establishment in
the Administrative Department

Annexure - D

WORKS SLIP

(to be maintained by the Administrative Department)

Name of work.....

Month.....

Sub-heads	Unit	As per estimate			As executed			Probable cost of work remaining to be done and value of work already done but not brought to account			Explanations of deviations, excesses etc.
		Quantity	Rate Rs.	Cost Rs.	Quantity	Rate Rs.	Actual cost to date/Rs.	Approximate quantity	Rate Rs.	Probable cost Rs.	
1	2	3	4	5	6	7	8	9	10	11	12
Total of estimate					Total charges against final heads				Probable further expenditure - A		
Add –								Remarks			
Total booked outlay to date											
Probable further expenditure as per entry A above											
Total											
Deduct – suspense accounts recoverable											
Ultimate anticipated expenditure on the work											

Work commenced in..... Present state of progress in general terms.....

.....

.....

Accounts officer of the FA Establishment

Officer monitoring the work

Date.....

Date.....

Comments/observation of the Head of the Department / Departmental Secretary

Signature with date

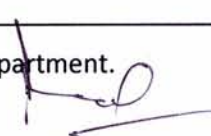
-ACTION POINTS-

- * Works slips should be prepared by the Officer responsible for supervision of the work and submitted to the Head of the Department / Departmental Secretary.
- * The Work Slips enable the Head of the Department / Departmental Secretary to investigate the excess total expenditure under each sub-head of a work, in contrast with the sanctioned estimate, with a view to deciding whether or not a revised estimate will be required for the work.

Copy forwarded for information and necessary action to-

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
3. The Accountant General (Receipts, Works and Local Bodies Audit), West Bengal, CGO Complex, MSO Building, 5th floor, Block DF, Sector-I, Salt Lake, Kol - 64
4. The Chief Secretary to the Government of West Bengal.
5. The Additional Chief Secretary/Principal Secretary/Secretary ,
..... Department, Govt. of West Bengal.
6. PA to the Principal Secretary, Finance Department, Government of West Bengal.
7. Secretary, Finance (Audit) Department, Government of West Bengal
8. Secretary, Finance (Budget) Department, Government of West Bengal.
9. Financial Advisor,Department, Govt. of West Bengal.
10. The Commissioner, _____ Division.
11. The Principal Accounts Officer & Ex-Officio Joint Secretary, Finance (Budget) Department, for uploading this Notification in the Finance Department website.
12. The _____ Department

13. The Director of Treasuries & Accounts, West Bengal, The New India Assurance Building, 4, Lyons Range (2nd & 3rd floor), Kolkata – 700 001.
14. Director _____
15. The District Magistrate/Judge/Supdt. Of Police, _____
16. The Sub-Divisional Officer, _____
17. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – I, 81/2/2, Phears Lane, Kolkata – 700 012.
18. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – II, P-1, Hyde Lane, Kolkata – 700 012.
19. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – III, IB Market, 1st Floor, Salt Lake, Sector –III, Kolkata – 700 106.
20. The Treasury Officer, _____
21. The Group _____ / _____ Branch, Finance Department.


Joint Secretary to the
Government of West Bengal.