Government of West Bengal Finance Department Audit Branch

No.3292-F(Y)

Dated,24th April, 2015

MEMORANDUM

LOC system of fund drawal for works and forest expenditure has already been discontinued wef 1.4.2015 vide FD order nos.736-F(Y) dt.10.2.15 and 2705-F(Y) dt.30.3.15. Attention of Finance Department has been drawn by works departments and forest department to some more issues which need to be addressed immediately. Government has examined the issues and decided to lay down further guideline for the purpose.

Therefore, the undersigned is directed to lay down the following further guidelines to deal with the problems mentioned below in continuation of memo. no. 2705-F(Y)dt.30.3.15.

1. Inter-departmental works

- The requisitioning non-works department will provide fund through e-bantan to the authority in the works department, i.e., Chief Engineer, along with administrative approval;
- The Chief Engineer will accord technical sanction. Financial sanction to the expenditure will be accorded by the competent authority;
- iii. The sanctioning memo will be issued to the concerned Executive Engineer with authority for drawal of the fund from the Treasury / PAO by submission of bill in TR form no. 70 to execute the work.

2. Outstanding balance of Deposit works and Security deposit

- Executive Engineer will submit to the Chief Engineer copy of duly filled CPWA Form 79 related to the months of February and March, 2015, as furnished with monthly accounts to the AGWB;
- ii. Chief Engineer will take necessary action to cross-check the closing balance of February, 2015 with the opening balance of March, 2015 for item nos II and III, i.e., for accumulated unpaid Security Deposit and Deposit work balance fund;
- iii. Once both the balances agree, the Administrative department concerned will issue Government order advising the Treasury officer / PAO concerned to insert the verified balance of item nos. II and III of Form 79 as they stood on 31.3.15 in the PW Deposit account to be opened in the Treasury / PAO in favour of the Executive Engineer concerned.
- iv. The heads of accounts under which the deposit accounts will be opened are as follows-

- For item II (Security Deposit) of Form 79
 "8443-00-108-004-Works Security Deposit" for Works Department
 "8443-00-109-003-Forest Security Deposit" for Forest Department
- For item III (accumulated Deposit works balance fund) of Form 79
 "8443-00-108-003-Works Deposit" for Works Department
 "8443-00-109-002-Forest Deposit" for Forest Department
- v. Executive Engineer will withdraw fund from the PW Deposit by submission of bill in TR Form no. 70B following the procedure prescribed in FD order no. 736-F(Y) dt.10.2.15 read with 2705-F(Y) dt.30.3.15.
- vi. Vouchers to be submitted by the Executive Engineer to the AGWB following the procedure in para 8 of 2705-F(Y) dt.30.3.15.

Item no. 27 below para VII of memo. no. 2705-F(Y) dt.30.3.15 stands modified accordingly.

3. Refund of Security Deposit

Refund of Security deposit will be guided by the provisions of TR 6.10 to 6.15 of WBTR, 2005. Divisional officer will submit bill in TR Form no. 70C for drawal of fund from Treasury/PAO for the purpose of return to the depositor. Contractor-wise Earnest Money/ Security Deposit account will be maintained by each works and forest division.

4. Highway works

i. The concerned Executive Engineer will draw fund from the treasury/PAO following the procedure prescribed in para 9 of FD memo. no. 2705-F(Y) dt.30.3.15. Since, fund is spent out of "8658-suspense-00-101-148-21-payments" initially within the sanctioned allocation in case of original works, the expenditure will be met by drawal of fund from the treasury/PAO. For the 9% agency charge, the highway division will raise claim and submit the same along the bill to the treasury advising the Treasury officer/PAO to make payment for the amount net of, inter alia, 9% agency charge. The 9% agency charge will be transfer-credited to the HOA "0059-01-103-001-collection of agency charges-10-Recoveries". The entire fund will be claimed for reimbursement from MORT&H by submission of the bill including the agency charge through AGWB.

ii. So far as OR (ordinary repair), RDR (Rain damage repair), and FDR (Flood damage repair) are concerned these expenditures are incurred by the divisional engineer of the Highway Division by drawal of fund from the Treasury/PAO as the need for the same arise, out of the state budgetary provision. Subsequently, the claim for reimbursement of the expenditure along with the agency charge of 9% is raised for realisation from MORT&H through AGWB. In such cases the bill will be submitted to the Treasury/PAO for the claim related to the contractor along with detailed vouchers in TR form no. 26.

iii. For the purpose of monitoring reimbursement of the 9% agency charge by MORT&H, the concerned divisional engineer of National Highway Division will send to the works department a copy of the agency charge claim sheet as submitted with the bill to the Treasury.

iv. The works department may track reimbursement of the expenditure already incurred along with realisation of the 9% agency charge from MORT&H following such procedure as they deem fit in consultation with AGWB.

5. Advance drawal

i. Advance drawal of fund has been delegated to the various levels of officers mentioned in para 17 of FD memo. no.2705-F(Y) dt.30.3.15. The authorised advance may be drawn in phases according to necessity by submission of Abstract Contingency bill in TR form no. 27, subject to the maximum limit of the delegated power. At any point of time total unadjusted outstanding advance should not exceed the delegated power.

 DDO shall adjust each advance by submission of detailed contingency bill along with vouchers in TR 28 at the earliest as mentioned in para 19 of FD memo. no. 2705-F(Y) dt.30.3.15.

6. Permanent Advance

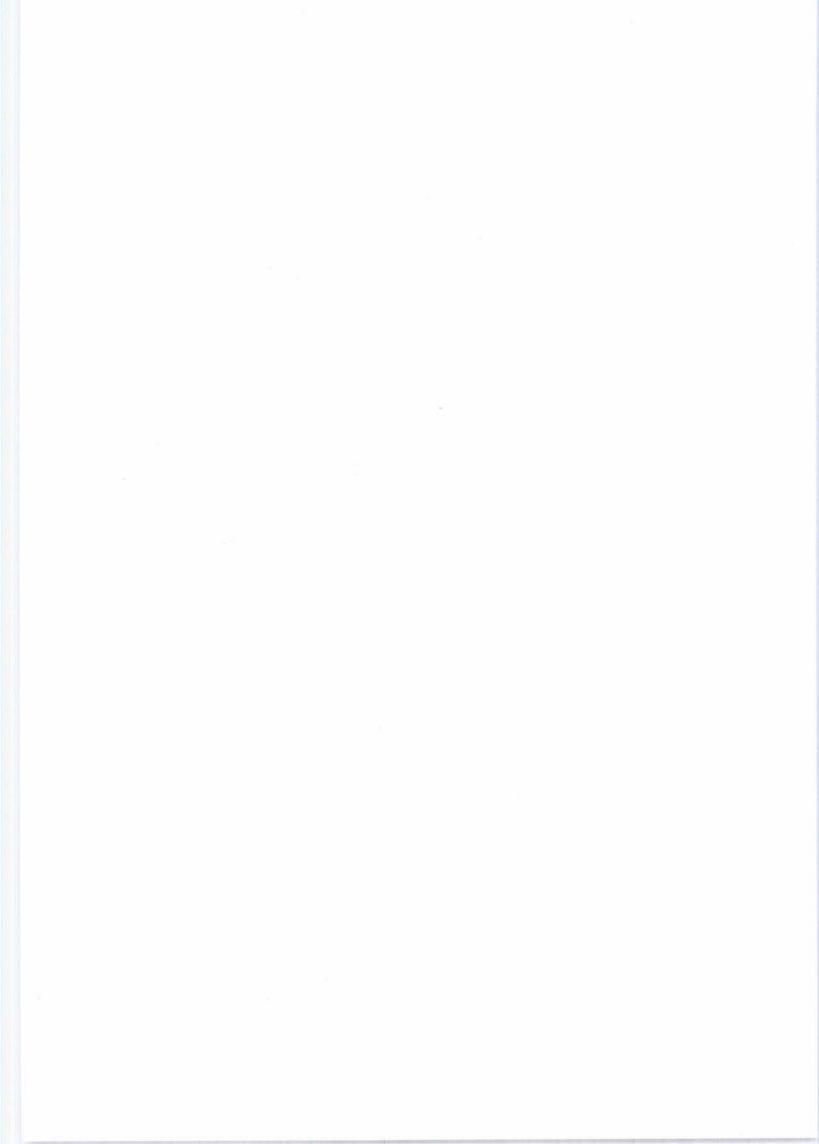
 The works departments and Forest Department will move Finance Department for sanction of Division-wise permanent advance as mentioned at para 20 of FD memo. no.2705-F(Y) dt.30.3.15.

7. TR forms

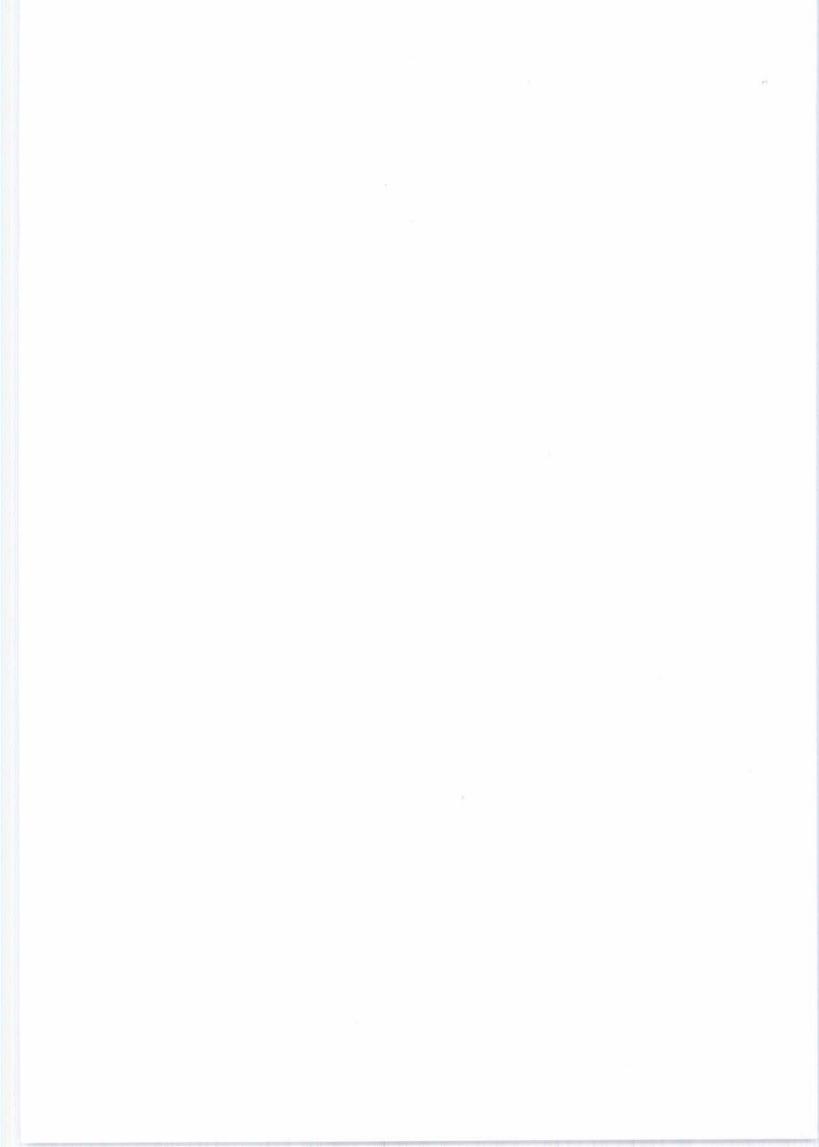
TR form 70 as revised, TR form nos. 70B and 70C are given in the annexure.

(H.K. Dwivedi)

Principal Secretary to the Government of West Bengal



ANNEXURE TO FD MEMO. NO. 3292-F(Y) dt.24.4.15



TR Form No.70

(See G.O No. 736 – F(Y) dated 10.02.2015) [Works/ Forest Bill (Advance bill, Part bill & Final bill) for Presenting in P.A.O/Treasury]

Office	of the _	vi					-	
D.D.O.	. Code _	Date			Bill No		_ Date	
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				tion A	dvance/Other adv	ance Bill		
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		Nodt			(Balance Mob a	dv		
		aining adjusted						
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T. R. FORM NO. 70(B)

[See Para 2(v) of G.O. No. 3292-F(Y) dt. 24.4.2015]

(Applicable for Works & Forest only)

Bill Form For Deposit Works

		Office						7 7	
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(11)	Labour Charge/Other Contingency b [as per detail list enclosed] Total	Expenditure Rs		
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Accountant/J		P.A.O. /T.	.O. /A.P.A.O. /A. T. O.	
Dated	20			
	For use in th	e Office of the A.G.(Audit), V	West Bengal	
Admitted for	Rs for re			
Objected to I	Rs for re	asons stated below.		

Explanation:

Auditor S.O./A.A.O./Audit Officer

TR Form No.70 (C)

(See para 3 of G.O No. 3292 - F(Y) dated 24.3.2015)

[Security Deposit/Other deposit refund order and bill form for Works and Forests for Presenting in P.A.O/Treasury]

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Under hea	d of account					
Name of d	epositor	Amount deposit	ed Amo	unt already paid	Net payable	
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^{**} Not applicable for security deposits submitted before 1/4/2015

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Dated	-	20	Auditor		S.Ó./A.A.O	./Audit Officer	