

Government of West Bengal  
Finance Department  
Audit Branch

No.2705-F(Y)

Dated, 30<sup>th</sup> March, 2015

**MEMORANDUM**

The system of LOC for withdrawal of fund for works and forest expenditure is being discontinued with effect from 1.4.2015. The salient features of the substitute procedure of drawal of fund related to works and forest expenditure through Treasury / PAO have already been prescribed in the FD memo. no. 736-F(Y) dt.10.2.15. The detailed procedure of the new system has already been discussed with the officials of AG(A&E), WB, PWD, I&W and Forest department. Accordingly, some of the provisions of the FD memo. no. 736-F(Y) dt.10.2.15 need slight modification and some additional provisions need to be made. The pros and cons of the procedure have been examined by the state Government. It has been decided that the new procedure should be introduced without any major disturbance in the system of making available necessary fund at the disposal of the disbursing officer for works and Forest- related expenditure.

Therefore, the Governor is pleased to prescribe below further detailed procedure of drawal of fund from the Treasury/PAO for expenditure related to works and Forest and its accounting in the respective divisional office and Treasury/PAO in continuation and partial modification of FD memo. no. 736-F(Y) dt.10.2.15.

**I. CONTINGENCY COMPONENT OF ESTIMATE, FUND PROVISION, ETC.**

1. Contingency included in the works estimate will consist of the following charges –
  - i. Watch & ward staff
  - ii. Contractual and casual staff
  - iii. Survey and material testing cost
  - iv. Inaugural expenses
  - v. Tender advertisement cost
  - vi. Works-related stationery cost
  - vii. Any other expenditure as may be decided by the concerned Chief Engineer as per field requirement
  - viii. Any other unforeseen expenses related to the work

Total of the contingency under the sub-heads mentioned above will be limited to 3% of the BOQ.

2. Excess of tender upto 5% of BOQ has been allowed to be accepted by the tender accepting authority, vide FD memo. no. 5458-F(Y) dt.27.6.12. Additional fund for the purpose, where necessary, will be provided by the department on case to case basis.
3. Advance drawal will be permitted for miscellaneous works expenses as well as procurement of machinery and stores. Para 2(a) of 736-F(Y) dt.10.2.15 stands modified to include miscellaneous works expenditure. Advance to be adjusted as per the provisions of TR 4.138 of WBTR,2005.
4. Each disburser will be given permanent imprest of Rs.10,000/- to be regulated by the provisions of rule 88 and 89 of WBFR and recoupment should be made in terms of provisions of TR 4.114 of WBTR, 2005.

5. Advance authorised under para 2(a) of memo. no. 736-F(Y) dt.10.2.15 as modified by this order will be drawn out of available fund under service head in TR form no. 27. The advance shall be adjusted by submission of Detailed contingency bill to the Treasury/PAO in TR form no. 28 along with the vouchers.
6. The Administrative Department will decide on the expenditure to be incurred out of the advance to be drawn from the treasury.

## **II. PREPARATION OF BILLS**

7. With the new system the bills will be prepared following the guidelines given in para 1 of FD memo. No. 736-F(Y) dt.10.2.15. TR form no. 70 shall be used for the claim. The bill shall be submitted to the Treasury /PAO as per provisions of WBTR. TR form no. 70 which was already circulated vide FD Notification no. 965-F(Y) dt.18.2.15 has been slightly modified. The modified TR form 70 is given in the Annexure. Challans in TR-7 need to be attached with the bills for transfer credit of the recovered Government tax and non-tax revenue receipts under the appropriate receipt heads of accounts. Where separate form of challan has been prescribed under any State Act for any tax revenue, the said statutory challan should be used for transfer credit under the respective revenue receipt head.
8. Each division will prepare 3 copies of bills, the first copy of which shall be submitted to the treasury/PAO, the 2<sup>nd</sup> copy to the AGWB with related vouchers quoting TV nos & dates, and 3<sup>rd</sup> copy shall be retained as office copy in the respective divisional office.
9. Since in most of the cases reimbursement for fund spent out of the state budget for repair of National highways by Highway division is received by the State Government after submission of the claim to the MORT&H, the fund for such works will be drawn by the division from the Treasury by submission of normal contingency bill in TR form no. 26 instead of Easy bill.
10. Percentage charge already credited in the PW Deposit maintained in the treasury / PAO will be withdrawn when the first bill is submitted to the treasury / PAO for contractor's payment. In such cases the percentage charge will be added to the contractor's claim. The percentage charge component of the claim will be transfer credited to the respective receipt head for which two copies of challan for each revenue receipt head need to be submitted with the bill to the Treasury/PAO. The treasury will make payment of the balance amount to the payee according to the advice of the DDO.
11. Bill will be drawn head of account wise. For each head of account one bill can be drawn. If fund is provided for a work under multiple heads, the same can be drawn by submission of as many bills as heads of accounts to the Treasury / PAO.



12. Expenditure incurred in emergent situations out of allotment of fund available under a head of account which is different from the head of account appropriate for the work because of absence of or insufficient fund under the latter head will be adjusted by submission of a "Head of Account Adjustment Bill" in TR Form no. 70A to the Treasury/PAO for the Gross Amount of the bill. TR Form no. 70A is given in the Annexure. **Treasury/PAO will make necessary adjustment by minus debit in the original head of account and contra debit to the appropriate head of account as advised in the "Head of Account Adjustment Bill" submitted to the Treasury/PAO by the Divisional officer.**
13. Divisional officer shall maintain General Cash book in the erstwhile TR form no. 4 to record transactions made with the Treasury/PAO.
14. Bills for Work-Charge establishment will be submitted to the treasury following the procedure of WBTR.
15. For interest of General Provident Fund of Gr-D employees the detailed employee-wise account of which is maintained in the divisional office, the fund under "2049-Interest Payment" will be drawn by transfer credit to "8009-GPF (Gr-D)" by submission of transfer bill in TR form no.43 along with two copies of challan to be drawn u/h "8009-GPF (Gr-D)" to the Treasury/PAO. The employee-wise distribution of interest will be done by the divisional office by making necessary receipt entry in the folio of the employee concerned.
16. Separate cheque shall be issued by the Treasury/PAO for payment of the labour cess which need to be paid to the Labour Welfare Board's bank account. DDO shall advise the TO/PAO accordingly in the bill itself.

### **III. ADVANCE**

17. Power of sanctioning Advance in terms of TR 4.138 of WBTR, 2005 is delegated to the officers mentioned below upto to the limit mentioned against each.
  - i. Upto Rs. 5 lakh to DFO/Executive Engineer
  - ii. >5 lakh upto Rs.8 lakh to CF,CCF / Superintending Engineer
  - iii. >8 lakh upto Rs.10 lakh to PCCF / Chief Engineer
  - iv. >10 lakh upto Rs.20 lakh to the Departmental Secretary.

In case of necessity of advance more than the power delegated to each level of officer, the same may be sanctioned by the higher officer to whom the power has been delegated. Para 2(a) of FD memo. no. stands modified accordingly.

18. In case of Engineering Divisions the Divisional Engineers will sanction and draw fund within the power delegated under para 2(a) of memo. no. 736-F(Y) dt.10.2.15 as modified by para 17 above, out of the allotment available under the service head, for the purpose of payment to the Resource Division for bulk procurement of stores. In case of requirement of fund beyond the delegated power the Divisional Engineer will approach the higher officer to whom the power has been delegated for necessary sanction.
19. Advance under para 2(a) of FD memo. no. 736-F(Y) dt.10.2.15 shall be drawn in Abstract Contingency bill in TR 27 to be adjusted by submission of Detailed contingency bill in TR 28 within the stipulated time as enjoined in TR 4.138 of WBTR, 2005;
20. However, for petty expenditure each Divisional officer is allowed to draw Permanent Imprest of Rs.10,000/- under Rule 89 of WBFR. The Divisional officer may share his permanent imprest with his subordinate offices as "Transfer Within Division" subject to periodic adjustment by submission of vouchers by the sub-division to the divisional office. The Divisional officer will submit recoupment of permanent advance bill to the Treasury / PAO as many times as possible, but at least once in a month. Drawal of fund under Permanent Imprest and recoupment of the advance will be done in terms of TR 4.114 of WBTR, 2005.

#### **IV. PROCUREMENT OF STORES THROUGH RESOURCE DIVISION**

21. Resource Division shall deposit the money received from the works divisions in the PW deposit account to be opened in the Treasury/PAO and will withdraw the same out of the PW Deposit account by submission of Easy bill to the Treasury / PAO.
22. Procedure of drawal of fund as prescribed in para 3 of FD memo. no. 736-F(Y)dt.10.2.15 will be applicable in case of fund withdrawal by Resource Division from PW deposit account maintained at Treasury/PAO.

#### **V. OUTSTANDING BALANCE IN EXISTING PW/FOREST DEPOSIT MAINTAINED FOR DEPOSIT WORKS**

23. Each division shall prepare a statement in CPWA form no. 65A for Public Works/ FA 3 for Forest for incomplete deposit works showing the expenditure incurred by the Division upto the end of the FY 2014-15 and the balance in the account of said deposit work as on 31.3.2015. The statement shall be duly certified by the Divisional Accounts officer/Divisional Accountant and the Divisional officer concerned and countersigned by the Chief Engineer/PCCF.
24. On the basis of the certificate as mentioned in para 23 above the Treasury/PAO will incorporate the outstanding balance of the deposit work in the PW/Forest Deposit account to be opened in the Treasury/PAO u/h 8443-00-108/109. The work-wise account for each deposit work will be maintained by the Divisional officer.



## **VII. EARNEST MONEY / SECURITY DEPOSIT**

25. Earnest money / Security Deposit when furnished in cash/cheque will be deposited u/h "8443-00-108/109" in the Treasury / PAO. A separate detailed head is being created for the purpose of Earnest Money / Security Deposit under the "108-PW Deposit" / "109-Forest Deposit". Refund of the deposit will be guided by the provisions of TR 6.10 TO 6.15 of WBTR, 2005. The Divisional officer will maintain account of contractor-wise Earnest Money/ Security Deposit. The account of money deposited in the "PW Deposit / Forest Deposit" under the public account head of "8443" will be maintained by both the Treasury/PAO and the Division concerned according as whether it is for Deposit works or it is for EM/SD. The Divisional Officer shall reconcile schematic balance with the Treasury/PAO balance at the end of each month and a certificate to that effect shall be recorded in the Deposit ledger to be maintained in the Division.
26. Separate PW Deposit/Forest Deposit account shall be opened in the Treasury/PAO by each Division for Deposit Works to be undertaken by them. Deposit Account of Resource Division will be separate from that of Works/Forest Division.
27. Refund of the outstanding Security deposit will be done by provision of fund on the basis of AGWB's certificate confirming the security deposit. Action will be taken by the Government for refund of outstanding SD only when supported by necessary certificate from AGWB confirming the deposit.
28. Conversion of EMD into SD and return of the SD after the defect liability period should not be any problem in the new system. Money deposited in the treasury/PAO as EMD under the appropriate head will be withdrawn from the treasury/PAO as EMD only by submission of the original receipted challan as stated in para 13 above. Conversion of EMD into SD is an internal procedure of works.

## **VIII. WORKS SUSPENSE**

29. For adjustment of outstanding balance under MPWA, CSSA, Purchases, Stock, MPSSA etc., works shall be identified first. In case of non-availability of records action will be taken by the Government as per advice of AGWB for solution of the problem.

## **IX. ADJUSTMENT OF EXCESS MATERIALS ISSUED AGAINST ANY WORK**

30. Adjustment for intra divisional transfer of materials will be done by each division by making necessary transfer entry in the works accounts by minus debit to the works estimate originally booked to account for the expenditure and per contra debit to the works estimate in which the materials is utilised. No inter divisional transfer is allowed.

**X. DAMAGE/LOSSES OF MATERIALS ETC.**

**31. In case of inevitable/normal losses the provisions of rule 62 of Government Accounting Rules, 1990 will apply.**

**This order shall take effect from 1.4.2015.**

Necessary amendment will be made in WBTR, 2005 and WBFR in due course.



(H.K. Dwivedi)

Principal Secretary to the  
Government of West Bengal

ANNEXURE TO FD MEMO. NO. 2705-F(Y) dt.30.3.2015





## 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 \_\_\_\_\_  
 D.D.O. Code \_\_\_\_\_ Bill No. \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Token No. \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_ T.V. No. \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Head of Account Code \_\_\_\_\_ Bill for the month of \_\_\_\_\_ 20\_\_\_\_

Name of Contractor/Supplier \_\_\_\_\_  
 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 \_\_\_\_\_

Bill for	A. Mobilisation Advance Bill	B. Account of Work
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#### A. Mobilisation Advance Bill

Sanction Order No. & Date.	Designation of the Sanctioning Authority	Sanctioned Amount (Rs.)	Purpose (with description where necessary) and quotation of authority for drawing advance.	Claimed Amount(Rs.)
Total Rs. _____				

Total Rupees (in words) \_\_\_\_\_ only

Certified that-

- Total Advance amount will be adjusted by the above mentioned work in \_\_\_\_\_ instalments in the next \_\_\_\_\_ bills.

#### B. Account of Work

	Rs.	Rs.	Progress %age
1. Value of work done up to date along with percentage of physical progress.			
<b>Less:</b> Cost of Materials received from Resource Division			
2. "up-to-date" intermediate payments due for works done			
3. Deduct payments already made for this work as per:			
i) Mobilisation Advance TV No. _____ Dated _____ _____to be deducted (in ____th instalment			
ii) TV No. _____ Dated _____			
iii) TV No. _____ Dated _____			
iv) TV No. _____ Dated _____			
v) TV No. _____ Dated _____			
Total			
4. Intermediate payment now to be made (items 2-3) in the manner detailed below-			

**Explanation:**

- A. To Sl. No. 2: It shall be equal to the Progressive amount paid up to the last bill including the amount to be paid in this bill
- B. To Sl. No. 3: It shall be shown in details the TV No. & Date, amount of the bills drawn for this work only.
- C. To Sl. No.4: This is the Gross payment to be released under this bill.
- D. The items for transfer credit shall be shown at reverse and net amount shall be endorsed as per beneficiary list.

**Certified that-**

- \_\_\_\_\_ % of the total work has been completed as on (mention date of inspection) as per project milestone/as per agreement.
- Rs \_\_\_\_\_ (\_\_\_\_\_ % of total cost of work) is hereby sanctioned for the completed work as per payment schedule approved vide order no. \_\_\_\_\_ (mention order no. and date of the parent department)
- Provisions of WBFR Part-I Rule 47 as amended have been observed properly.
- The value of works as claimed in this bill has been executed satisfactorily as per contract and recorded in Measurement Book.
- The expenditure charged in this bill could not, with due regard to the interest of public service, be avoided. I certify that to the best of my knowledge and belief the payment entered in this bill have been duly payable to the parties entitled to receive them.
- Undisbursed amount on bills drawn previously bill has been refunded under appropriate head.

Allotment Received Rs. \_\_\_\_\_  
Progressive Expenditure including this Bill Rs. \_\_\_\_\_  
Balance Available Rs. \_\_\_\_\_

Pay Rs. \_\_\_\_\_ Rupees (in words) \_\_\_\_\_ only  
as per beneficiary list enclosed and by transfer Credit of Rs. \_\_\_\_\_ Rupees (in words) \_\_\_\_\_  
\_\_\_\_\_ only as below-

SI No.	Head of Account	Description	Amount (Rs.)
1			
2			
	Total Rs.		

Bill Clerk \_\_\_\_\_  
Divisional Accounts Officer/Divisional Accountant/ Accountant  
Signature and Designation of D.D.O \_\_\_\_\_

Date \_\_\_\_\_ 20\_\_\_\_  
Station \_\_\_\_\_

**For use in the Treasury**

Pay Rs. \_\_\_\_\_ Rupees (in words) \_\_\_\_\_ only  
as per beneficiary list enclosed

AND/OR

By transfer Credit of Rs. \_\_\_\_\_ Rupees (in words) \_\_\_\_\_ only  
as below-

SI No.	Head of Account	Description	Amount (Rs.)
1			
2			
	Total Rs.		

Examined and Entered.

Accountant/ J.A.O.

P.A.O./A.P.A.O./T.O/A.T.O

**For use in the Office of the Accountant General (Audit), West Bengal**

Admitted Rs. \_\_\_\_\_  
Objected Rs. \_\_\_\_\_ for reasons stated below:-

Dated \_\_\_\_\_ 20\_\_\_\_ Auditor \_\_\_\_\_ S.O./A.A.O./Audit Officer \_\_\_\_\_

Note: The "number and date of Order of Administrative approval" need not be mentioned in case of submission of works/maintenance bill in this Form under Non-Plan head of account.



**T. R. FORM NO. 70(A)**

(See G.O No. 2705-F(Y) dated 30.03.2015, Para - 12)

**Not payable at the Treasury**

**HEAD OF ACCOUNT ADJUSTMENT BILL FORM  
(APPLICABLE FOR PWD & FOREST DEPARTMENT ONLY)**

Office of the _____
D.D.O. Code _____ Bill No. _____ Date ___/___/___
Token No. _____ Date ___/___/___ T.V. No. _____ Date ___/___/___
Head of Account Code _____

For the Financial Year: _____						
<b>Debit</b>	Head of Account: _____					
	Amount (Rs.): _____					
Serial No. of Transfer Entry	<b>Minus Debit</b>					Reasons for Transfer Entry
	Head of Account	Amount (Rs.)	Drawn vide			
			Bill No. & Date	Token No. & Date	T.V. No. & Date	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Total Rs.</b>						
Total amount to be debited: Rupees (in words) _____ only						
Total amount to be credited: Rupees (in words) _____ only						

***Certified that:***

- 1. Col-1 above has been maintained in running serial for the whole financial year.*
- 2. This bill has been prepared w.r.t relevant entries in Form No. CAM- 34, No. CAM-35 and No. CAM-36.*
- 3. The total effect of transfer entries against each head of account underdebit and credit columns is worked out and will be posted into Departmental Classified Abstract in the appropriate column.*
- 4. The charges entered in this bill have been actually paid.*
- 5. The amount in this bill was not adjusted before.*
- 6. The office copy agrees with fair copy of the bill.*
- 7. The expenditure included in this bill could not, with due regard to the interests of the public service, be avoided.*



Bill Clerk

Accountant

Signature of D.D.O \_\_\_\_\_

Date \_\_\_\_\_ 20\_\_

Designation \_\_\_\_\_

Station \_\_\_\_\_

**For use in the Treasury**

For the Financial Year:						
To be Debited:		Head of Account:				
		Amount (Rs.):				
Serial No. of Transfer Entry	Head of Account	Amount (Rs.)	To be Credited			Reasons for Transfer Entry
			Drawn vide			
			Bill No. & Date	Token No. & Date	T.V. No. & Date	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Total Rs.</b>						
Total amount to be debited: Rupees (in words) _____ only						
Total amount to be credited: Rupees (in words) _____ only						

Accountant/J.A.O.

P.A.O./A.P.A.O/T.O./A.T.O

Dated \_\_\_\_\_ 20\_\_

**For use at the Office of the Principal Accountant General (A&E), West Bengal / Accountant General (Audit), West Bengal**

Admitted Rs. \_\_\_\_\_

Reasons for objection -

Objected Rs. \_\_\_\_\_

Auditor S.O./A.A.O.

Audit Officer