

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH

4/4/19
DGF
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No.1950-F(Y)

Dated, the 28th March, 2019

MEMORANDUM

Sub: Revised guidelines for payment of bills of Works /Forest Departments

Finance Department had earlier issued Memo No. 736-F(Y) dated 10.02.2015, 2705-F(Y) dated 30.03.2015, 3292-F(Y) dated 24.04.2015 and other related orders for regulating the payment procedure of Works and Forest Departments in post LOC regime.

However, in order to make the system more effective and transparent, a clear demarcation of bills that can be drawn as per the Easy Bill form (TR Form No.70) by the Works and Forest Divisions has become necessary, besides providing some clarifications on Advances that may be drawn with respect to approved schemes. Under such circumstances, in partial modification of Finance Department Memo Numbers 736-F(Y) dated 10.02.2015, 2705-F(Y) dated 30.03.2015, 3292-F(Y) dated 24.04.2015 the Governor has been pleased to decide the following:

I. Bills that may be preferred in TR Form No.70:

- (i) All Works/Forest expenditures under a specific approved schemes or projects involving:
- Major Works / Land & Buildings (Allotted in Detail Head "53")
 - Other Capital Expenditure (Allotted in Detail Head "60")
 - Minor Works / Maintenance (Allotted in Detail Head "27")
 - Regeneration (Allotted in Detail Head "87")

are to be drawn in TR Form No.70 only, after creating the specific Project ID in the e-billing module with the approved project cost (including contingency) involved in such projects.

Every bill drawn in TR Form No.70 against such Project IDs would be charged against the approved project cost. Enhancement of approved project cost may be made after due approval of competent authority.

- (ii) Maintenance Works bills
- Maintenance Works bills would be drawn by Works and Forest Departments in TR Form No.70 [Allotment to be made in Detail Head "27" and "19 (Other than maintenance of vehicle)"]
 - Maintenance works if done by Works Departments on behalf of some other Government Offices then also such bills would be drawn in TR Form No.70 (Allotment to be made in Detail Head "27").
 - Petty Maintenance work if done by individual offices without allotting such work to Works departments, then such bills would be preferred in TR Form No.26 (Allotment of the same to be received in Detail Head "27" or "19") being fully vouched and sanctioned by appropriate authority as per DFPR.
- (iii) The Contingency included in the works estimate may be incurred only for meeting **Project Specific** expenses of following nature only:
- Temporary Labour charges
 - Survey & Material testing cost
 - Foundation Laying and Inaugural expenses
 - Tender/Quotation advertisement cost
 - Works related stationary
 - Litigation expenses

- g. Any other unforeseeable expenses but connected with the project, with the approval of Chief Engineer/CCF.

Contingency items are part of the approved project and would be drawn in TR Form No.70 as a part of such Works or Forest Expenditure.

II. Advances for Works Expenditure:

All advance drawal of fund permitted for Works and Forest Expenditures should be against some specific approved projects. **Such advance bills would be drawn in TR Form No.70 against specific project ID.**

The purposes for which such advances can be drawn are:

- a. Procurement of stores and machineries.
- b. Miscellaneous Works expenses.

The power of delegation to sanction advance drawal of the Executive Engineer/Divisional Forest Officers would be up to Rs.5,00,000/-. Delegation for sanctioning advance earlier allowed to Superintendent Engineer/CF, CCF, Chief Engineer/PCCF, Departmental Secretary in terms of Memo No.2705-F(Y) dated-30.03.2015 & 3391-F(Y) dated-28.04.2015 hereby stands withdrawn.

Since, all advances are linked to some approved projects each advance drawn would reduce the project balance to that extent. Adjustment of the advances so drawn would be made in **TR Form No.28**. Detailed vouchers supporting the expenditures would be submitted with such adjustment (D.C) bills.

At any point of time the total unadjusted outstanding advances should not exceed the delegated power of the Executive Engineer / Divisional Forest Officers as stated in above.

Sanction of Finance Department should invariably be taken in case of drawal of advance in excess of Rs. 5,00,000/-as mentioned above.

III. Bulk Purchase through Resource Division:

- (i) For bulk purchases through Resource Division, the concerned Works Divisions would transfer the required funds to the Deposit Account of Resource Division [‘8443-00-003-07’] for procurement of materials, by drawing bills in TR Form No.70 (against specific projects ID) even when the resource division is under the payment control of another treasury.
- (ii) The amount so transferred to the Resource Divisions would be charged to the Project Cost.
- (iii) The Resource Division would withdraw such amounts for procurement of materials by preferring bills in TR Form No.70B.

IV. Works / Forest Deposit Accounts:

- (i) Works / Forest Deposit Accounts maintained in the PAO / Treasuries would be used by the Works /Forest Divisions to deposit the funds received from Non Government Organisations for accomplishment of assignments related to such Non Govt. Organisations where the facility of providing funds through e Bantan module is not available. Such Fund may be deposited through TR-7 Challan in the Treasury link Banks. In case the Non-Govt. Organization is having any Deposit Account at the PAO/Treasury such transfer of fund into the Works/Forest Deposit Account of Works/

Forest Division may be made using operator to operator transfer facility of Online LF/PL module.

Head of Accounts for Works / Forest Deposit Accounts:

- a. "8443-00-108-003"- for Works Department
- b. "8443-00-109-004"- for Forest Department

(ii) Any drawal of Funds from the said Works / Forest Deposit Accounts may be made using TR Form No.70B.


(iii) Administrative Departments, other than Works and Forest, **will allot funds** for their works to the concerned Division office of the Works / Forest Department only through Chief Engineer / Chief Conservator of Forest using the e-bantan module of IFMS. **Such funds shall not be transferred to the Works / Forest Deposit Account.**

V. Percentage Charges already credited to the Deposit Accounts maintained in the Treasuries / PAOs would be withdrawn when the first bill is submitted and would be by-transferred to the respective Receipt Head of Account.

Where the Percentage Charges are exempted, certification to that effect would be provided by the Divisional Officer along with the bills.

VI. Payment of Labour Cess shall directly be made into the Bank Account of West Bengal Building and Other Construction Workers Welfare Board (WBB&OCWWB) vide Memo No.4170-F(Y) dated-28.05.2015. No cheques shall be issued by the PAO/Treasuries for payment of Labour Cess.

Memo No. 736-F(Y) dated 10.02.2015, 2705-F(Y) dated 30.03.2015, 3292-F(Y) dated 24.04.2015 and 3391-F(Y) dated 28.04.2015 stands modified with respect to all the provisions laid down in this order.


(H.K.Dwivedi, IAS)

Additional Chief Secretary to the
Government of West Bengal

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.



Deputy Secretary to the
Government of West Bengal