



Government of West Bengal
Directorate of Forests

Office of the Principal Chief Conservator of Forests, Head of Forest Force

Aranya Bhawan, Block: LA-10A, Salt Lake City, Sector - III, Kolkata: 700 106

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Visit us at: www.westbengalforest.gov.in



No: 1400 / P&S (P)/3D- 675(A)

Date: 18/05/2018

To : The All CCF's / FD, S.T.R / FD B.T.R, West Bengal

The All CF's / Jt. Director S.B.R West Bengal

Sub : Preparation of annual Finance and Appropriation Accounts of the Govt. Of WB for FY 2017-18.

Ref : File no: FOR-13011(11)/9/2018-SECTION(FOR)-Dept. of Forest //6607/2018
Dated 14.05.2018.

Sir,

With reference to the subject mentioned above, please find enclosed herewith a photocopy of the letter received from Joint Secretary, Forest Department vide no. quoted above along with the enclosures, which will speak for itself.

You are requested to please take necessary action against item no 1 & 6 with the letter accordingly within the stimulated period of time, as stated therein.

Encl: As Stated above

hce am
18.5.18

Principal Chief Conservator of Forests (General)
West Bengal

DCCF/Fin

17/5/18

17/5/18

Government of West Bengal
Department of Forests
"ARANYA BHAWAN"
LA-10A, Sector-III, Kol- 106

Date- 14.5.18

From:- Joint Secretary to the Government of West Bengal
Department of Forests

- To:-
- (1) The Principal Chief Conservator of Forests & HoFF, West Bengal
 - (2) The Chief Project Director, West Bengal Forest and Biodiversity Conservation Society.
 - (3) The Member Secretary, West Bengal Zoo Authority.
 - (4) The DDO, Department of Forests, West Bengal.

Sub:- Preparation of annual Finance and Appropriation Accounts of the Govt of WB for FY 2017-18.

Sir,

I am directed to send herewith a copy of letter No. 145-FB, Dated- 3.05.2018, forwarded by the Joint Secy, Finance (Budget) Deptt, Govt. of WB, which is self explanatory and request you to take necessary action accordingly.

Yours faithfully,

Enc. As Stated

Joint Secretary to the Government of West Bengal
Department of Forests

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17/5

DCCF/Fin
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Government of West Bengal
Finance (Budget) Department
NABANNA. Howrah.

RECEIVING SECTION
50 (MRD)

No.145 - FB

Wrgmt.
128.
10.5.18

982
10/03/18

Dated, Howrah the 3rd May, 2018

From : The Joint Secretary
to the Govt of West Bengal.
Fax : 033-22144016

To : The Joint Secretary
Forest Department.

Sub : Preparation of Annual Finance and Appropriation Accounts of
the Government of West Bengal for 2017-2018.

Sir,

I am directed to forward herewith a copy of the D.O. No. AP/WB/INST/2017-2018/09 dt.11.04.2018 on the subject mentioned above as received from Ms. Nameeta Prasad, Accountant General for taking necessary action.

Yours faithfully,


Joint Secretary

Enclo : As stated above.

25 - 2241
10/5/18



सत्यमेव जयते

Ms. NAMEETA PRASAD
ACCOUNTANT GENERAL

भारतीय लेखा तथा लेखा-परीक्षा विभाग
प्रधान महालेखाकार (लेखा एवं हक), पश्चिम बंगाल
Indian Audit And Accounts Department
Principal Accountant General (A & E), West Bengal

संख्या/No. AF/WB/INST/2017-2018/09

दिनांक / Dated : 11th April 2018

Dear

The office of the Comptroller and Auditor General of India has fixed the following time schedule for preparation of the Annual Finance and Appropriation Accounts of all the State Governments including the Government of West Bengal for 2017-2018. In this regard the time schedule to be followed by this office is stated below:

- | | | |
|-----|---|---------------|
| (a) | Closing of Accounts for March (Preliminary), 2018 | by 11.05.2018 |
| (b) | Closing of Accounts for March (Supplementary), 2018 | by 29.06.2018 |

These target dates can be adhered to only if all the initial accounts from treasuries are received in this office within the due date i.e., 08.04.2018 as per provision of Para 2.35 of WBTR, 2005 read with Rule 79 of Accounting Rules for Treasuries, 1992 and the necessary annual adjustment orders are furnished by the State Government. I have listed below a few priority activities which need to be completed by the State Government Departments within the time limit in respect of each activity.

1. Reconciliation of Departmental Receipts and Expenditure between 22.05.2018 and 21.06.2018

Although Reconciliation of Departmental figures of Receipts and Expenditure by the Controlling Officers with the actual figures booked in my office in terms of Rule 385 of W.B.F.R. (Vol.-I) needs to be undertaken monthly, there has not been much progress during this fiscal year. The Controlling Officers may please be instructed to take up reconciliation work between 22.05.2018 and 21.06.2018 positively so that consequential corrections wherever required may be carried out before closing of March (Supplementary) Accounts. For this purpose, a schedule of reconciliation will follow which should be strictly adhered to. Reconciliation in respect of shareable Union Taxes and Duties and Grants, Loans & Advances from Central Government to State Government, Adjustments relating to Reserve Funds, Expenses reimbursable by the Government of India etc., may also be taken up by the Finance Department within the stipulated date to ensure correctness of Accounts.

2. Re-appropriation/Surrender of Savings Orders by 04.05.2018

During the financial year expenditure on different schemes is incurred by the State Government on the basis of funds made available through Re-appropriation following the general rules of re-appropriation as embodied in the West Bengal Financial Rules read with Memo No. 110-FB dated 25.4.2017 regarding on line re-appropriation system through e-Bantan followed by Memo No. 1617-FB dated 09.02.2018 of Finance Department, Government of West Bengal, Budget Branch. Whereas, unspent balances are required to be surrendered by the Controlling Officers as per Rule 375 of WBFR. All the State Government Departments may be advised to submit Re-appropriation/Surrender of Savings orders to this office latest by 04.05.2018 as per IFMS.

3. Furnishing of information on 'Incomplete Capital Works' by 31.05.2018

All State Government Departments may also be advised to furnish information of "Incomplete Capital Works" latest by 31.05.2018 to this office.

4. Furnishing of adjustment orders in respect of payments of decretal dues paid directly by Reserve Bank of India

The Reserve Bank of India debits Balance of the State of West Bengal on account of decretal awards in favour of the Government of West Bengal. The amount is kept under Suspense Head of Account (8658-00-110-Central Accounts Office-Reserve Bank Suspense) for want of sanction orders from Engineering Departments.

ट्रेजरी बिल्डिंग्स, २, गवर्नमेंट प्लेस, वेस्ट, कोलकाता-७०० ००१

Treasury Buildings, 2, Government Place West, Kolkata - 700 001

Phone : (033) 2213 8000, Fax : (033) 2248-7849

e-mail : agaewestbengal@cag.gov.in Web Site : http://agwb.cag.gov.in

All Engineering Departments may be advised to furnish copies of those sanction orders latest by 15.05.2018 to this office.

5. Submission of Government Orders by 15.05.2018

All Government Orders involving items adjustable in the accounts for 2017-2018 particularly those relating to Debt Waiver Schemes, Disinvestment made by the State Government, Maturity Profile of Internal Debts of the West Bengal, Loans and Advances from Central Government, Capital Receipts under Head "4000", Guarantees given by the State Government for repayment of Loans etc., Details of Guarantees invoked, Letters of Comfort, if any, issued in connection with Guarantees for the year 2017-2018 may be made available to this office by the above mentioned date. Further, Government Orders on External Aided Project (EAP) for 2017-2018 may also be endorsed to this office within 15.05.2018.

6. Accounting of GPF Group D interest

All State Government Departments may be directed by your office to provide this office a Statement detailing the total Group D Interest on General Provident Fund latest by 08.06.2018 to enable year end adjustment of 2017-18, failing which the Revenue Deficit of the Government may not be correctly portrayed. In this connection, it may be mentioned that the Finance Department (Audit Branch), Government of West Bengal vide Para 5 of Memorandum No. 2705-F(Y) dated 30.03.2015 has prescribed a detailed procedure regarding accounting of interest of General Provident Fund of Group D employees as maintained in the divisional offices. It is requested that this procedure may please be followed scrupulously.

7. Statement on variations of Expenditure

Immediately after the accounts for March (Preliminary) 2018 are closed, each Department of the State Government will be provided with a Statement showing the savings or excess against units of Appropriation. Each Controlling Officer would be required to return the Statement to this office with an explanation regarding the excess/savings latest by 08.06.2018 positively so that the comments may be utilized in preparing the Appropriation Accounts.

8. Furnishing of Sanction Orders in respect of Funds received from Ministries

Due to non receipt of Sanction orders from different Ministries of Government of India, a large sum of money remains in the Public Account. Similarly, due to non receipt of Departmental orders in support of expenditure incurred from the Reserve Bank of India, huge balances are reflected under "8658-00-110-CAORB". The non adjustment under these heads directly affects the Revenue Deficit of the State Government. The Finance Department may please issue necessary instructions to all Departments to provide copies of the required sanction orders latest by 25.04.2018.

I request you to kindly nominate at least two Nodal Officers with whom my Officers may co-ordinate to resolve any issue that might arise in this regard.

Yours sincerely,

Sd/-

Ms. NAMEETA PRASAD


Shri H. K. Dwivedi
Additional Chief Secretary to the Government of West Bengal
Finance Department, 'Nabanna', 12th Floor
325, Sarat Chandra Chatterjee Road
P.O. Shibpur, Howrah - 711 102

No. AP/WB/INST/2017-2018/ 133

16 APR 2018

Dated : 11th April 2018

✓ Copy forwarded to the Principal Secretary to the Government of West Bengal, Finance Department, Nabanna, 12th Floor, 325, Sarat Chandra Chatterjee Road, P.O. Shibpur, Howraj- 711102 for information and necessary action.


Deputy Accountant General
(Accounts & VLC)