



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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No: 9897 / P&S(P)/3D- 686 (Pt-II)/2017

Date: 22/01/19

To : The All DDOs, West Bengal.

Sub : Uncleared balances under Forest Remittances Despite abolition of LOC System-
regarding.

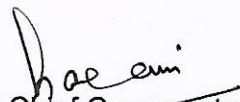
Ref : Letter no. A.Q. no. FASS-V/FINAT/SA/FA-2017-18/Out-213/44 dated 1st October
2018 from Senior Audit Officer, Finance Audit Team, C/O the Principal Accountant
General (G&SSA), WB. (copy enclosed)

With reference to above, this is to inform you that the Senior Audit Officer, Finance Audit Team in his memo no. FASS-V/FINAT/SA/FA-2017-18/Out-213/44 dated 1st October 2018 (copy enclosed for ready reference) has stated that the 103-Forest Remittance of Rs. 2561.67 lakhs, which were deposited for the period 1984-85 and remain as uncleared balance as on 31st March 2018, despite of abolition of LOC system. He has asked to clear this balance.

As per the record, an amount of Rs. 1998.80487 Lakhs was sanctioned by the Dept. of Forest, so far, as outstanding deposit works / security deposit and other deposit work and balance amount of Rs. 562.86513 Lakhs (according to the report of Audit team) is to be reconciled by the all respective executing units of Forest Directorate.

Therefore, they are requested to please submit the proposal against the outstanding deposit work/security deposit and other Forest deposit in FA-III, if any, in respect of their Division, for further reconciliation, at this end.

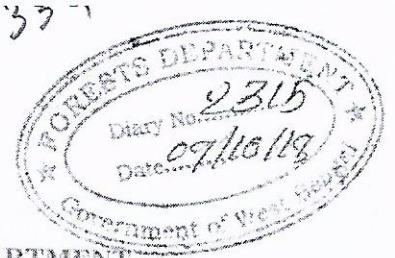
Encl.: as above.


Principal Chief Conservator of Forests,
General, West Bengal



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INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PR. ACCOUNTANT GENERAL
(GENERAL & SOCIAL SECTOR AUDIT), WEST BENGAL
FINANCIAL AUDIT WING, G.I. PRESS BUILDINGS,
8 KIRAN SHANKAR ROY ROAD, KOLKATA-700 001

A.Q. No. FASS-V/FINAT/SA/FA-2017-18/Out-213/44

Date : 01 October 2018

Sub: *Uncleared balances under P.W. Remittances and Forest Remittances despite abolition of LOC system*

03 OCT 2018

Prior to April 2014, the funds related to Works and Forest Expenditure were released to works executing departments like PWD, Housing, PHE, Irrigation, Agri Irrigation etc. and Forest Departments through the Letter of Credit (LOC) System. These were eventually passed on to the Engineering and Forest Divisions for incurring works and forest related expenditure. These Divisional Officers were responsible for rendering compiled accounts monthly to Office of the Accountant General (A & E), West Bengal based on the Receipts and Expenditure incurred by the Divisions. However, subsequent to the introduction of Integrated Financial Management system (IFMS) in the State, the Government of West Bengal discontinued the LOC System for execution of Works and Forest Expenditure and brought the working of the Works and Forest Divisions under the ambit of the Treasury System through allotment of funds with effect from 1st April, 2015.

In LOC system, an intermediate Major Head 8782 (Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer) was operated with Minor heads "102" for P.W. Remittances and "103" for Forest Remittances with the following sub-heads.

Sub-Head description	Nature of transaction	Effect on cash balance
I. Remittances into Treasuries	Remittances of cash/ cheque by P.W. Divisions not acknowledged by Treasuries)	On clearance Cash Balance will increase.
II. Public Works/Forest Cheques	Cheque issued by the Divisional officer but not yet encased)	On clearance Cash Balance will decrease.
III. Other Remittances	Unadjusted DGS&D Memos by the Divisions due to its non-availability	No impact on cash balance
IV. Transfers between Public Works/Forest Officers.	Inter-Divisional Adjustments pending due to non- receipt of documents within the Divisions	No impact on cash balance

Audit noted that these sub-head carried balances even after the LoC system was dispensed with. The following Table indicates the balances lying under these Heads from 31 March 2016 onwards.

For necessary action -

JP

9/10/2018

RECEIVING SECTION

JS

PCCA(HOFF)

Dy. Secy.

10.10.18

335

(Rs. in lakh)

Sub-Head description	102-PWD Remittances				Pendi ng since	103-Forest Remittances			Pendi ng since
	Balance as on 31 March			2013		Balance as on 31 March			
	2016	2017	2018			2016	2017	2018	
I. Remittances into Treasuries	1107.44(Dr.)	1107.44(Dr.)	1107.44(Dr.)	Prior to 1984-85	34786.43(Dr.)	34786.43(Dr.)	34786.43(Dr.)	Prior to 1984-85	
II. Public Works/Forest Cheques	11527.87(Cr.)	11482.03(Cr.)	11480.21(Cr.)	-do-	32266.18(Cr.)	32266.18(Cr.)	32266.18(Cr.)	-do-	
III. Other Remittances	44154.97(Dr.)	44154.97(Dr.)	44154.97(Dr.)	-do-	-	-	-	-	
IV. Transfers between Public Works/Forest Officers.	4847.44(Dr.)	4847.44(Dr.)	4847.44(Dr.)	1977	41.42(Dr.)	41.42(Dr.)	41.42(Dr.)	-do-	
Total	38581.98(Dr.)	38627.82(Dr.)	38629.60(Dr.)		2561.67(Dr.)	2561.67(Dr.)	2561.67(Dr.)		

Thus unleared balances of ₹ 41,191.27 lakh (PWD Remittances ₹ 38629.60 lakh + Forest Remittances ₹ 2561.67 lakh) remained under these heads though three years have elapsed since the abolition of LOC system. These balances pertain to periods as early as pre 1984-85. It is to be noted that two of these balances have impact on the cash balance of the government. In case of Subhead II, the unencashed cheques had long lost its validity considering that cheques are not valid beyond three/six months of its issue. The reasons for non-clearance of these balances may please be stated.

Necessary steps may be taken to clear these balances.

Please offer comments

Sd/-
(Siby John)
Sr. Audit Officer
Financial Audit Team

To
The Principal Secretary to the
Government of West Bengal,
Finance Department,
Nabanna,
325 Sarat Chatterjee Road,
Shibpur, Howrah - 711102.

A.Q. No. FASS-V/FINAT/SA/FA-2017-18/Out-21544B

Date : 01 October 2018

Copy forwarded :-

To
The Additional Chief Secretary to the Govt. of West Bengal,
Forest Department,
Aranya Bhawan, Block LA - 10A, Sector - III,
Salt Lake, Kolkata - 700 106.

01 OCT 2018

(Siby John)
Sr. Audit Officer
Financial Audit Team