

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

- i. 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;
- ii. 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

- i. 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-

- a. 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

- b. 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.
- ii. 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

- i. 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 _____
 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/Works Consultant _____
 Name of work _____
 Amount of the administrative approval/ revised administrative approval _____
 Number and date of the order of Administrative Approval/Revised administrative approval _____

 Amount of financial sanction/ release till date against this work _____
 No., date and amount of last financial sanction/release order _____

Bill for	A. Mobilisation Advance Bill/Other Advance Bill	B. Account of Work	C. Account of purchase of material /Contingency Charges
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A. Mobilisation Advance/Other 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 Rupees (in words) _____ only

Certified that-

- Total Advance amount will be adjusted by the above mentioned work as per agreement.

B. Account of Work

Particulars	Rs.	Rs.
1. Total value of work done up to date		
2. Value of work settled for this work up to last R.A Bill No. _____ _____ Date ___/___/___ vide T.V No. _____ Date ___/___/___		
3. Amount due in this Bill (1-2)		
4. The amount already charged to this work since previous R.A Bill No _____ Date ___/___/___ vide T.V No. _____ Date ___/___/___ now adjusted:- a) Mobilisation Advance/ Other Advance adjusted in this bill drawn against T.V. No. _____ dt. _____ (Balance Mob adv remaining adjusted _____) b) Cost of material issued since last R.A Bill against Indent No. _____ dt. _____ c) Payment withheld (if any)/excess payment adjusted		
5. Intermediate/ final Payment to be made in this bill (3-4)		

Explanation:

- A. Sl. No. 2: It shall be equal to the total value of work settled excluding the payment withheld up to the last RA bill
- B. Sl. No. 4: It shall be shown in details the TV No. & Date against which the mobilisation adv. was drawn and the balance remaining after adjustment of mobilisation advance in this bill.
- C. The items for transfer credit shall be shown at reverse and net amount shall be endorsed as per beneficiary list.

C. Account of purchase of material/Contingency Charge

(i) Amount of Material Purchased as per order no	Rs.
1) ----- dated ___/___/___	Rs.
2) ----- dated ___/___/___	Rs.
(ii) Labour Charge/Other Contingency Expenditure [as per detail list enclosed]	Rs.
Total	Rs.

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 in this bill
- 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 the measurement book as certified by concerned Assistant Engineer entrusted with the work
- The expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided and the parties entered in this bill are entitled to receive them.
- Contingency charges, as claimed, are admissible as per para 2 of G.O. No. 2705-F(Y) dt.31.03.2015 and within 3% of the BOQ.
- The amount claimed has not been drawn before.
- Certified that the materials purchased has been entered in the stores register.

Allotment Received Rs. _____
Progressive Expenditure including this Bill Rs. _____
Balance Available Rs. _____

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

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

Bill Clerk _____ Divisional Accountant/ Divisional Accounts Officer _____ 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-.

Sl 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

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

Name of the Office _____	Bill No. _____	Date <u> </u> / <u> </u> / <u> </u>
D.D.O. Code _____	T.V. No. _____	Date <u> </u> / <u> </u> / <u> </u>
Token No. _____	Date <u> </u> / <u> </u> / <u> </u>	
Head of Account Code _____		

Name of Contractor/ Supplier/Works Consultant _____
Name of work _____
Amount of the administrative approval/ revised administrative approval _____
Number and date of the order of Administrative Approval/ Revised administrative approval _____
Amount of financial sanction/ release till date against this work _____
No., date and amount of last financial sanction/release order _____

Name of the Depositor Organization:

Deposit details as given below:- (Not applicable in case of deposits made before 1.4.2015)

Sl. No.	Challan No	Challan date	Amount
1			
2			
3			
Total			

Deposited Under Head of Account _____

Amount originally deposited before 1.4.2015 in case of incomplete works vide sanction no. _____ dt. _____

Amount Utilised so far (Rs.)	Balance Available (Rs.)	Amount of this Bill Excluding departmental charge, if any (Rs.)	Departmental Charge, if any (Rs.)	Total (including departmental charge) (Rs.)	Balance available after this Bill (Rs.)
(1)	(2)	(3)	(4)	(5)=(3) + (4)	(6) = (2) - (5)

Bill for	A. Mobilisation Advance Bill/Other Advance Bill	B. Account of Work	C. Account of purchase of material /Contingency Charges
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A. Mobilisation Advance Bill/Other 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 Rupees (in words) _____ only

Certified that-

- Total Advance amount will be adjusted by the above mentioned work as per agreement.

B. Account of Work

Particulars	Rs.	Rs.
1. Total value of work done up to date		
2. Value of work settled for this work up to last R.A Bill No. _____ Date <u> </u> / <u> </u> / <u> </u> vide T.V No. _____ Date <u> </u> / <u> </u> / <u> </u>		
3. Amount due in this Bill (1-2)		
4. The amount already charged to this work since previous R.A Bill No. _____ Date <u> </u> / <u> </u> / <u> </u> vide T.V No. _____ Date <u> </u> / <u> </u> / <u> </u> now adjusted:-		
a) Mobilisation Advance/ Other Advance adjusted in this bill drawn against T.V. No. _____ dt. _____ (Balance Mob adv remaining adjusted _____)		
b) Cost of material issued since last R.A Bill against Indent No. _____ dt. _____		
c) Payment withheld (if any)/excess payment adjusted		
5. Intermediate/ final Payment to be made in this bill (3-4)		
6. Administrative Cost/Agency Charge, if any,		
7. Gross Amount of the Bill		

Explanation:

- A. Sl. No. 2: It shall be equal to the total value of work settled excluding the payment withheld up to the last RA bill
- B. Sl. No. 4: It shall be shown in details the TV No. & Date against which the mobilisation adv. was drawn and the balance remaining after adjustment of mobilisation advance in this bill.

C. Account of purchase of material /Contingency Charges

(i) Amount of Material Purchased as per order no	
1) ----- dated ___/___/___	Rs.
2) ----- dated ___/___/___	Rs.
(ii) Labour Charge/Other Contingency Expenditure [as per detail list enclosed]	Rs.
Total	

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 in this bill
- 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 the measurement book as certified by concerned Assistant Engineer entrusted with the work
- The expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided and the parties entered in this bill are entitled to receive them.
- Contingency charges, as claimed, are admissible as per para 1 of G.O. No. 2705-F(Y) dt.31.03.2015 and within 3% of the BOQ.
- The materials purchased have been entered in the stores register.
- The amount claimed has not been drawn before.

Please pay Rs. _____ Rupees (in words) _____ only as per beneficiary list enclosed

AND/OR

By-Transfer Credit Rs. _____ Rupees (in words) _____ only as below-

Sl No.	Head of Account	Description	BT Type	Amount (Rs.)

Bill Clerk Divisional Accountant /Divisional Accounts Officer

Signature & Designation
of the D.D.O.

Station _____

Date _____ 20__

For use at the Treasury

Pay Rs. _____ (Rupees _____) only as per list enclosed.

Examined and entered.

The refund amount of Rs. _____ has been recorded in the Receipts Register and Refund Repayment Register maintained at P.A.O/Treasury.

Accountant/J.A.O.

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

Station _____

Dated _____ 20__

For use in the Office of the A.G.(Audit), West Bengal

Admitted for Rs. _____

Objected to Rs. _____ for reasons stated below.

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]

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 _____

**Original challan no. _____
Date of deposit _____
Amount of security deposit _____
Under head of account _____

Name of depositor	Amount deposited	Amount already paid	Net payable

Total Rupees (in words) _____ only
Balance available (Rs.) _____

Certified that-

- Certified that the security deposit has been released vide memo. no. _____ Dt _____ of the -----

- Certified that the amount claimed in this bill has not been drawn before

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.		

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-

Sl 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
