

Government of West Bengal
Finance(Audit) Department
Nabanna, Howrah-711102

No.2910(65)-F(Y)

Dated, the 6th April, 2015

From : Shri Goutam Samanta
Joint Secretary to the
Government of West Bengal

To : Additional Chief Secretary/Principal Secretary/Secretary,

(All Departments)

Sub : Preparation of the Annual Finance and Appropriation Accounts of the Government of West Bengal for 2014-2015 within the scheduled date by the Office of the Accountant General(Accounts & Entitlement), West Bengal

Sir/Madam,

I am directed to forward herewith a copy of D.O. Letter bearing No. AP/WB/INST/2014-2015/468 dated 13.03.2015 from Shri M. S. Subrahmayam, IA&AS, Accountant General(A&E), West Bengal addressed to Shri H. K. Dwivedi, Principal Secretary, Finance Department.

Considering the very urgent need and importance of compilation of the Annual Finance and Appropriation Accounts of the Government of West Bengal for 2014-2015 within the scheduled date mentioned in the D.O. Letter enclosed, I am further directed to request you to kindly issue firm instruction to all the concerned officers of subordinate formation working under the control of your Department to ensure –

- i) compliance with the decisions taken in the meeting on 10.02.2015 pertaining to the closure of the financial year 2014-2015 and allied matters which were communicated to all concerned under this Department's letter bearing No.929(8)-F(Y) dated 17.02.2015;
- ii) taking up the reconciliation of Departmental figures by the Controlling Officers with the actual figures booked in the Office of the Accountant General(A&E), West Bengal in terms of Rule 385 of the West Bengal Financial Rules, Vol. I between 15.05.2015 and 16.06.2015 positively;
- iii) submission of copies of Re-appropriation/surrender of Savings orders to the Office of the Accountant General(A&E), West Bengal by 11.05.2015;
- iv) furnishing of information on 'Incomplete Capital Works' by the Departments excepting Engineering Departments by 04.06.2015 to the Office of the Accountant General(A&E), West Bengal as per proforma enclosed with the aforesaid D.O. letter;
- v) submission of copies of all Government orders involving items adjustable in the Accounts for 2014-2015 particularly those relating to Debt Waiver Schemes, Disinvestment made by the State Government, Maturity Profile of Internal Debts of the State Government, Loans and Advances from Central Government, Capital Receipts under Head "4000", if any, 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 2014-2015 as also Government Orders on External Aided Project (EAP) for 2014-2015, to the Office of the Accountant General(A&E), West Bengal by 08.06.2015;

- vi) **submission of a Statement detailing the total interest on Group D General Provident Fund to the Office of the Accountant General(A&E), West Bengal by 15.06.2015;**
- vii) **return of the Statement furnished by Office of the Accountant General (A&E), West Bengal showing variations of expenditure against units of appropriation to them i.e. Office of the Accountant General(A&E), West Bengal with an explanation regarding the excess/savings by 10.06.2015 positively;**
- viii) **furnishing of copies of sanction orders in respect of funds received from different Ministries of Government of India as well as copies of Departmental orders in support of expenditure incurred out of that fund to the Office of the Accountant General(A&E), West Bengal immediately together with departmental orders in support of expenditure incurred from Reserve Bank of India.**

It may kindly be appreciated that delayed submission of the aforesaid information to the Office of the Accountant General(A&E), West Bengal will, for obvious reason, cause delay in compilation of Annual Finance and Appropriation Accounts of the Government of West Bengal for 2014-2015 by the Office of the Accountant General(A&E), West Bengal.

In view of the above, kindly impress upon all concerned in the matter to adhere to the aforesaid time schedule.

Two Nodal Officers may kindly be nominated under intimation to Finance Department and A.G.W.B. for convenience of immediate resolution of any issue related to the subject.

Yours faithfully,
Sd/- G. Samanta
Joint Secretary to the
Government of West Bengal

No.2910/1(1)-F(Y)

Dated, the 6th April, 2015

Copy forwarded for information and necessary action to :-

Shri M.S. Subrahmayam, IA &AS, Accountant General(Accounts & Entitlement), West Bengal,
Treasury Buildings, 2, Government Place (West), Kolkata-700001.

Sd/- G. Samanta
Joint Secretary to the
Government of West Bengal

Contd.....3

No.2910/2(25)-F(Y)

Dated, the 6th April, 2015

Copy with copy of enclosure forwarded for information and necessary action to :-

1. Principal Chief Conservator of Forests, West Bengal, Aranya Bhavan, 10-A, LA Block, Sector-III, Bidhannagar, Kolkata -700098.
2. Chief Engineer,

3. Joint Secretary to the Government of West Bengal, Finance (Budget) Department, Nabanna, Howrah-711102
4. Director of Treasuries & Accounts, West Bengal, New India Assurance Building, 4, Lyons Range, Kolkata -700001
5. Principal Accounts Officer & Ex-officio Joint Secretary, Finance (Budget) Department, Nabanna, Howrah-711102 – for uploading a copy of this letter on the website of Finance Department.



Joint Secretary to the
Government of West Bengal

F.S - 1789/15



M. S. SUBRAHMANYAM, IA&AS

महा लेखाकार (ले. एवं ह.)
पश्चिम बंगाल
ट्रेजरी बिल्डिंग्स, कलकाता-700 001
Accountant General
(Accounts & Entitlement), West Bengal
Treasury Buildings, Kolkata-700 001

D.O. No. AP/WB/INST/2014-2015/ 468.

Dated : 13 March, 2015.

Dear Shri Dwivedi,

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 State Governments including the Government of West Bengal for 2014-2015 by this office:

- (a) Closing of Accounts for March (Preliminary) 2015 by ~~12.05.2015~~
- (b). Closing of Accounts for March (Supplementary) 2015 by ~~30.06.2015~~
- (c) Submission of completed Finance and Appropriation Accounts 2014-15 to Office of the Comptroller and Auditor General of India by ~~24.09.2015~~

These target dates can be adhered to only if the initial accounts are received in this office within the due dated fixed by the Government of West Bengal at the meeting held on 10.02.2015. 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. Submission of Initial Accounts by the State Treasuries, Public Works and Forest Divisions

The Government of West Bengal, Finance Department, Audit Branch, vide order No. 929(8)-F(Y) dated 17.02.2015 has fixed due dates for submission of Monthly Accounts for March 2015 as follows :

Initial Account	Due Date
Treasury Accounts	13.04.2015
PW Accounts	17.04.2015
Forest Accounts (Preliminary)	17.04.2015
Forest Accounts (Supplementary)	22.04.2015

2. Reconciliation of Departmental Receipts and Expenditure between 15.05.2015 and

17 MAR 2015
Office of the Principal Secretary,
Finance Department,
Govt. of West Bengal

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 15.05.2015 and 16.06.2015 positively so that consequential corrections wherever required may be carried out before closing of March (Supplementary) Accounts. For this purpose,

a practical schedule of reconciliation may be drawn up in consultation with my office 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.

3. Re-appropriation/Surrender of Savings Orders by 11. 05. 2015

During the financial year expenditure on different schemes is incurred by the State Government on the basis of funds made available through Re-appropriation orders. However, over the years it has been observed that very few Re-appropriation orders are received by this office from the Departments. All the State Government Departments may be advised to submit Re-appropriation orders to this office by **11. 05. 2015**. Re-appropriation orders received after the cut-off date shall not be accepted and thus will not be included in the accounts.

4. Furnishing of information on 'Incomplete Capital Works' by 04. 06. 2015

All State Government Departments (excepting Engineering Departments, from which information is being collected separately) may also be advised to furnish information of "Incomplete Capital Works" by **04. 06. 2015** to this office as per the enclosed proforma.

5. Submission of Government Orders by 08.06.2015

All Government Orders involving items adjustable in the accounts for 2014-2015 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", if any, 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 2014-2015, may be made available to this office by the above mentioned date. Further, Government Orders on External Aided Project (EAP) for 2014-2015 may also be endorsed to this office within the above date.

6. Accounting of GPF Group D interest

All State Government Departments may be directed to provide this office a Statement detailing the total Group D Interest on General Provident Fund by **15. 06. 2015** to enable year end adjustment, failing which the Revenue Deficit of the Government may not be correctly portrayed.

7. Statement on variations of Expenditure

Immediately, after the accounts for March (Preliminary) 2015 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 by **10. 06. 2015** 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 wanting sanction orders immediately.

For maintaining a close contact between the State Finance Department and my office while preparing the Annual Finance and Appropriation Accounts for which I request you to kindly nominate at least two Nodal Officers with whom my officers may remain in touch to resolve any issue that might arise in this connection.

with best regards,

Yours sincerely,

M. S. Subrahmanyam

13/03/2015

Enclo : As above.

**Shri H. K. Dwivedi, IAS
Pr. Secretary to the Government of West Bengal.
Finance Department,
'Nabanna', 11th Floor ,
325, Sarat Chandra Chatterjee Road,
P.O. Shibpur,
Dist. Howrah – 711 102.**

APPENDIX-10

ANNEXURE TO STATEMENT NO. 14

STATEMENT OF COMMITMENTS ON INCOMPLETE PUBLIC WORKS CONTRACTS AS ON 31ST MARCH 2015

(In Lakhs of Rupees)

Sl. No.	Name of Project/ Works	Estimated cost of Work/Date of Sanction	Year of Commencement	Target date of completion	Physical Progress of work (in percent)	Expenditure during the year	Progressive Expenditure to the end of the year	Pending payments	Revised cost if any/Date of Revision	Cost of balance work adjusted to inflation
1	2	3	4	5	6	7	8	9	10	11