

Dr. Manoj Pant, IAS
প্রধান সচিব
অর্থ দপ্তর, পশ্চিমবঙ্গ সরকার
Principal Secretary
Finance Department
Government of West Bengal



নবান্ন
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No. 42(58)-FB/O/2E-01/2017

10th May, 2021

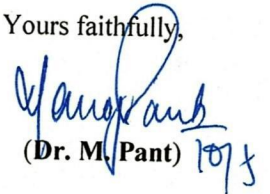
To
The Addl. Chief Secretary/Principal Secretary/Secretary,
..... Department,
Government of West Bengal.

Subject: Reconciliation of departmental figures of receipts and expenditure with the figures of Accountant General (A & E), West Bengal.
Ref.: D.O letter No. PAGAEWB/03/09/05/2020-2021/13 dated 26.04.2021 of Pr. Accountant General (Accounts & Entitlement), West Bengal.

Sir/Madam,

I would like to inform you that Pr. Accountant General (A & E), West Bengal vide his D.O letter No. PAGAEWB/03/09/05/2020-2021/13 dated 26.04.2021 (copy enclosed) has stated that their office has commenced the process for preparation of the Annual Finance Accounts & Appropriation Accounts of the Government of West Bengal for the financial year 2020-21. They will close the Accounts for March (Preliminary), 2021 by 10.05.2021 and Accounts for March (Supplementary), 2021 by 30.06.21. Therefore, I am requesting you to kindly arrange to take up the reconciliation work as per schedule following the same procedure as had been adopted for the financial year 2019-2020.

Yours faithfully,


(Dr. M. Pant) 10/5

Memo No. 42(58)/1(1)-FB

Dated: 10.05.2021

Copy forwarded for information and necessary action to:

1. Shri Deepak Narain, Pr. Accountant General (A & E), Office of the Accountant General (A & E), West Bengal, Treasury Buildings, Kolkata - 700001.

(Dr. M. Pant)



सत्यमेव जयते

Shri Deepak Narain
Pr. ACCOUNTANT GENERAL

महा लेखाकार (ले. एवं ह.)
पश्चिम बंगाल
ट्रेजरी बिल्डिंग्स, कलकत्ता-700 001

Accountant General
(Accounts & Entitlement), West Bengal
Treasury Buildings, Kolkata-700 001

D.O. No: PAGAEWB/03/09/05/2020-2021/13

Dated: 26th April 2021

Dear Sirs,

The office of the Comptroller and Auditor General of India has fixed the time schedule for preparation of the Annual Finance and Appropriation Accounts of all the State Governments, including the Government of West Bengal, for the financial year 2020-2021. In this regard, the time schedule to be followed by this office is as stated below:

- | | | |
|-----|---|---------------|
| (a) | Closing of Accounts for March (Preliminary), 2021 | by 10.05.2021 |
| (b) | Closing of Accounts for March (Supplementary), 2021 | by 30.06.2021 |

These target dates can be adhered to only if all the initial accounts from treasuries are received in this office within 08-04-2021 and the necessary annual adjustment orders are furnished by the State Government. I have listed below some priority activities, which may be completed by the State Government Departments, within the time limits specified in regard to each activity.

1. Reconciliation of Departmental Receipts and Expenditures between 20.05.2021 and 18.06.2021

The process of online Reconciliation of Departmental figures of Receipts and Expenditures, by the controlling officers, with the actual figures booked in my office, has been successfully introduced from the financial year 2019-2020. The same procedure will be followed for Reconciliation of Departmental figures for the financial year 2020-2021 also. The figures booked in my office (including recovery figures) will be uploaded in the office website immediately after the closure of the March (Preliminary) Accounts 2021. Accordingly, the Departmental Controlling Officers may please be instructed to take up the reconciliation work between 20.05.2021 and 18.06.2021 positively, following the same procedure as had been adopted during the financial year 2019-2020, so that consequential corrections, wherever required, may be carried out, before closing of the March (Supplementary) Accounts. Reconciliation in respect of the shareable Union Taxes and Duties and Grants, Loans & Advances from the Central Government to the State Government, Adjustments relating to Reserve Funds, Expenses reimbursable by the Government of India etc., may also please be taken up by the Finance Department, within the stipulated date, so as to ensure correctness of the Accounts. You are requested to please impress upon all the Departmental Officers about the importance of reconciliation and instruct them to complete the online reconciliation process within the target date.

2. Re-appropriation/Surrender of Savings Orders by 30.04.2021

The Re-appropriation/Surrender of Savings Orders, pertaining to all concerned Departments of Government of West Bengal, for the financial year 2020-2021, as per the IFMS may please be sent to this office latest by 30.04.2021.

3. Furnishing of information on 'Incomplete Capital Works' by 30-04-2021

All State Government Departments may also please be advised to furnish information on "Incomplete Capital Works", latest by **30-04-2021**, 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 the 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 the Suspense Head of Account (8658-00-110-Central Accounts Office-Reserve Bank Suspense), for want of sanction orders from Engineering Departments. All Engineering Departments may please be advised to furnish copies of such sanction orders, latest by **18-05-2021**, to this office.

5. Submission of Government Orders by 30.04.2021

All Government Orders, involving items adjustable in the accounts for FY 2020-2021, particularly those relating to Debt Waiver Schemes, Disinvestment made by the State Government, Maturity Profile of the Internal Debts of the West Bengal, Loans and Advances from Central Government, Capital Receipts under the 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 financial year 2020-2021, may please be made available to this office, by the above mentioned date. Further, Government Orders on Externally Aided Project (EAP), for FY 2020-2021 may also please be endorsed to this office, within **30.04.2021**.

6. Accounting of GPF Group D interest

As per the Finance (Audit) Department, Government of West Bengal Notification no. 2480-F[Y] dated 24/04/2019, DPPG, WB, will close the year in the on-line GPF module and generate the Annual Interest Transfer Credit Bill in TR Form No. 43, for all running subscribers whose opening balance, as on 01.04.2020, was approved by DPPG, WB, and submit the bill at the Pay and Accounts Office-III in which the DDO of DPPG, WB, is attached. The total interest payable on the Provident Fund accounts of Group D employees maintained by DPPG, as on 31 March 2021, and the actual amount transferred from the Head of Accounts "2049-Interest" and credited to the Head of Account "8009-State Provident Fund" during FY 2020-21, may please be provided by 25/06/2020, for incorporation in the Annual accounts.

7. Statement on variations of Expenditure

Immediately after the accounts for March (Preliminary) 2021 are closed, each Department of the State Government will be provided with a Statement, showing the savings or excess against the 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 **07-06-2021** positively, so that the comments may be utilized at the time of preparation of 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 the 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 **30.04.2021**.

9. Ujwal DISCOM Assurance Yojana (UDAY)

The details of debt taken over by the State Government, from any of Electricity Distribution Companies (DISCOMs) under the Ujwal DISCOM Assurance Yojana (UDAY), may please be furnished by 16.06.2021

10. Utilization Certificates (UCs) for Grants-in-Aid

In terms of Subsidiary Rules 330A of the West Bengal Treasury Rules and Subsidiary Rules (WBTR & SR), 1997, read with Finance Department (Audit Branch)'s Memorandum no 7019-F dated 4th August 2005, Utilization Certificates (UCs), in respect of Grants-in-Aid received by the grantee, should be furnished by the grantee, to the authority which sanctioned it, within one year from the date of receipt of grant, or before applying for a further grant on the same object, whichever is earlier. It is, however, seen that a large number of UCs have been outstanding against conditional Grants-in-Aid since FY 2002-2003. UCs provide an assurance that the grant amounts have reached the beneficiaries, thereby enabling correctness of expenditure. The procedure above, therefore, needs to be explained by the departments, at the time of sanctioning of Grants-in-aid.

The position of outstanding UCs, as on 31.12.2020, is as given below:

Financial Year	Number of UCs required	Amount (₹ in crore)
Upto 2017-18	2,88,542	15,78,70.19
2018-19	67,910	4,28,18.67
2019-20(*)	61,336	3,36,86.92
Total	4,17,788	23,43,75.78

(*) Grants-in-Aid given during FY 2019-20 have been considered as being due for submission of UCs

To expedite the submission of UCs, this office has introduced an online UC submission facility, through the AG website, under 'Departmental login'.

Considering the significant pendency of UCs to be submitted from 2002-2003, you are requested kindly to impress upon all the Departmental Officers, the importance of UC submission, and instruct them to complete the online submission of UCs latest by 16.06.2021.

11. Unadjusted Abstract Contingent (AC) Bills:

In terms of the West Bengal Treasury Rules (WBTR), 2005, DDOs are required to present Detailed Contingent (DC) bills, containing vouchers in support of final expenditure, within one month from the date of completion of the purpose for which the advance was drawn, and, in no case, beyond the period of sixty days from the date of drawal of such advance, unless otherwise permitted by the Administrative Department, with the concurrence of the Finance Department.

However, Detailed Contingent Bills in respect of a total of 9,714 AC bills, amounting to ₹30,77.33 crore, were not received, as given below:

Financial Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2017-18	7,753	16,75.51
2018-19	724	2,28.63
2019-20	1,237	11,73.19
Total	9,714	30,77.33

Delayed submission, or prolonged non-submission, of supporting DC bills, renders the expenditure incurred through AC Bills opaque. Consequently, the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

You are, therefore, requested to instruct all Departmental Officers, to submit DC bills, against the unadjusted AC bills, before **16/06/2021**.

12. Transfer of fund to Personal Deposit (PD) Accounts:

In terms of Rule 6.08(5) of the West Bengal Treasury Rules, 2005, the Administrator of a Personal Deposit Account shall make necessary verification and reconciliation of balances with the Treasury and shall furnish a certificate to the Treasury Officer on or before 15 May every year. The Treasury officer shall verify the said certificate with the treasury record and send a report of verification of such balances, to the Principal Accountant General (A&E), by 31st May every year. Inspection of 73 Treasuries out of 91 Treasuries in 2019-20 in respect of transactions for the financial year 2018-19, revealed that, in 15 treasuries, the Administrators of the Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures and had also not furnished the annual verification certificate to the concerned Treasury Officers, for onward transmission to the office of the Principal Accountant General (A&E). It has, however been intimated that the reconciliation of balances, in the PD accounts, with the operators, is under process, and would be completed soon. You are requested to please instruct all concerned, to complete the reconciliation process before **16/06/2021**.

The West Bengal Treasury Rules, 2005, state that, whenever, under a special order, a Personal Deposit Account is opened in the name of a particular Government official, for operation of transactions in respect of several schemes/projects, the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. However, if any PD Account is not operated upon for a period of two years and there is a reason to believe that the need for such deposit accounts has ceased, the same shall be closed. Inspection of 73 treasuries, conducted during FY 2019-20, in respect of transactions for the financial year 2018-19, revealed that 75 schemes, under PD accounts of 11 operators, with balance amounting to ₹19.42 crore, had been lying inoperative for more than two years. You are requested to please instruct the concerned officers to identify the information regarding Lapsable and Non-Lapsable PD accounts, and initiate action for closure of the inoperative PD accounts. This procedure may please be completed before **16/06/2021**, for incorporation in the Annual Accounts.

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

with regards,

Yours sincerely,

Pr. Accountant General

Pr. Accountant General

Shri Manoj Pant, IAS,
Principal Secretary to the Government of West Bengal,
Finance Department, 'Nabanna', 12th Floor,
325, Sarat Chandra Chatterjee Road,
P.O. Shibpur, Howrah - 711 102

No. PAGAEWB/03/09/05/2020-2021/ 14

Dated : 19th April 2021

Copy forwarded to the Pr. Secretary/Secretary to the Government of West Bengal,
Department for information and necessary action.

Sr. A.O./AP

Deputy Accountant General
(Accounts & VLC)

No. PAGAEWB/03/09/05/2020-2021/ 15

Dated : 19th April 2021

Copy forwarded to Director of Treasuries and Accounts, West Bengal, New India Assurance Building, (2nd& 3rd Floor), 4, Lyons Range, Kolkata – 700 001 for information and necessary action please.

Sr. A.O./AP

Deputy Accountant General
(Accounts & VLC)

No. PAGAEWB/03/09/05/2020-2021/ 16

Dated : 19th April 2021

Copy forwarded to the B.Os in Charge of Book-I, Book-II, Book-III, Forest A/cs., Book(Works), A.M, D.C Sections and VLC Section for information please.

Sr. Accounts Officer
AP Section