

Government of West Bengal
Finance Department
Audit Branch

No.5503-F(Y)

Dated, 15th July, 2015

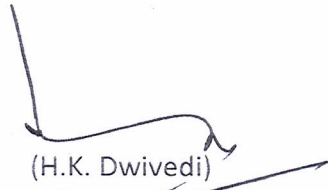
MEMORANDUM

It has been brought to the attention of Finance Department that fund continues to be remitted by some works divisions u/h "8782-PWR" even after discontinuance of the LOC system for works expenditure. In the LOC system, fund received by a Division from the requisitioning agency/another division used to be remitted u/h "8782-PWR" in the Treasury/PAO, accounted for u/h "8443-00-108- PWD Deposits" in the works books of accounts maintained in the division and LOC authority obtained on the strength of the remittance for execution of the work/ supply of material etc.

As per the new system, the fund received from the requisitioning agency/another division is to be deposited under the works deposit account opened in the Treasury/PAO u/h "8443-00-108- PWD Deposits" in terms of FD memo. no. 3292-F(Y) dt.24.04.15. In some cases Government revenue receipts have also been remitted u/h "8782-PWR".

Therefore, the undersigned is directed to prescribe the following procedure in order to ensure credit of the amount in the works deposit account opened in the Treasury/PAO in favour the works / resource division, or in the appropriate Government revenue receipt head, according as the fund was meant for undertaking deposit works or for Government revenue receipt.

1. The divisions that remitted the fund u/h 8782-PWR on and after 1.4.15 shall approach the Treasury/PAO for verification of the remittance;
2. Treasury will take necessary action for correction of accounts and send necessary correction memos to AGWB to account for the remittance either as receipt in the works deposit account opened in the Treasury/PAO in favour of the division u/h "8443-00-108- PWD Deposits", or as revenue receipts of the State Government if it is Government revenue, after completion of such verification.


(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal