

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 1827-F(Y)

Dated, 1st June, 2020

MEMORANDUM

Sub: Modalities of submission of physical copies of bills/advices/sub-vouchers etc to the Treasuries

Finance Department vide Memorandum No.1380-F(Y) Dated-23.03.2020 and subsequent order No.1500-F(Y) dated-03.04.2020, allowed the Treasuries/Pay & Accounts Offices to receive and process Bills/e-Advices on the basis of signed Annexure-1 submitted by DDOs / LF- PL operators through mail without physical bills and advices.

Now the Governor is pleased to prescribe the following modalities for submission of physical copies of bills/advices/sub-vouchers/schedules etc. by the DDOs/Deposit Account Administrators to the Treasuries/Pay & Accounts Offices:

A. Action to be taken by the DDOs:

1. DDO shall generate the 'List of bills processed' i.e. EB-02 report from e-Billing module for the period starting from the 1st day of lock down to 31.03.2020 for the month of March,2020 and for each subsequent month during which physical bills were not placed at the Treasuries/Pay & Accounts.
2. The report shows all the bills Head of account wise which have been submitted online by the DDO and accepted at the Treasuries for processing along with details like T.R. Form No, Gross Amount, Net Amount, Module etc. Accordingly DDO shall take fresh print out of the all TR Forms, Schedules from e-Billing/HRMS module with the T.V Number and Challan Number embodied on it.
3. DDO will sort out all the physical copies of bills as per "EB-02 Report" and attach the sub-vouchers, schedules, put the signature with stamp, obtain the counter signature of the controlling officer and exercise all other checks which are normally required to be done for submitting bills to Treasuries. All the bills passed during the given period shall be packed major head wise along with the duly signed 'EB-02' report. However, there is no need for submitting physical copy of Bills which have been objected by the Treasuries.
4. The packet containing the physical copies of bills, sub-vouchers, schedules etc. should bear the information of the DDO Code, Designation, Name of the Treasury/Pay & Accounts Office, Period for which it relates and total number of bills submitted. In case of the DDO under the Pay & Accounts Office-I/II/III in Kolkata, the Pre-Check Section (PC) where the DDO is attached is also to be mentioned.
5. The DDO will arrange to submit the packet to the concerned Treasury.

B. Action to be taken by Deposit Account Administrators:

1. Deposit Account Administrators shall generate the 'Submitted Reference/Advice Details' i.e. PL-11 from 'Online PL' login for the period starting with the 1st day of lock down to till 31.03.2020 for the month of March and for each subsequent month during which physical Advices were not placed in treasury.
2. The report shall show the 'Memo Number/Date' wise submitted Advice and Reference details which have been submitted online by the Deposit Account Administrator and accepted at the Treasuries for processing along with other details like Reference Type, Amount etc. Accordingly print out of the References, Schedules etc. shall be taken with the T.V Number and Challan Numbers embodied on it.
3. Deposit Account Administrator shall sort out all the physical copies of advices, references and check the same with the Advice Memo No, attach the schedules, put the signature with stamp, obtain the signature of the joint/multiple signatories (if applicable) and exercise all other checks which are required to be observed for submitting Advices to the Treasuries. However, Advices/References which have been objected are not required to be submitted physically.
4. Thereafter all the Advices and References approved by the Treasuries/Pay & Accounts Offices during the given period shall be packed according with the duly signed 'PL-11' report generated for the given period. The packet containing the physical copies of Advices with References, schedules etc. should bear

the information of the Deposit Account Operator Code, Designation, Name of the Treasury/Pay & Accounts Office, Period for which it relates and total number of Advices and References submitted.

5. The Administrator then arranges to submit the packet to the concerned Treasury.

C. Action to be taken in Treasury/Pay & Accounts Offices:

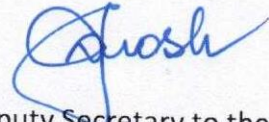
1. The Treasury /Pay & Accounts Office may also generate the 'DDO wise list of bills processed at the Treasuries (EC-144)' and 'Operator wise Advices/References processed' at the Treasuries (EC-145) from CTS login. While receiving the packets of physical bills / advices from DDO/ Administrator, Treasury can tally EB-02 with EC-144 and PL-11 with EC-145 along with physical bills and advices.
2. Payment Subsidiary Registers shall have to be generated as per existing process. The Payment Subsidiary register bears the information viz. DDO Code/Deposit Account Code. The Treasury staff entrusted with the duties of compilation shall then arrange passed bills / advices chronologically according to subsidiary register after picking bills/ advices from the packet already received from the concerned DDO/Deposit Account Operator.
3. After arrangement of passed bills / advices received from the DDO/Deposit Account Operator, the PAO/APAO/TO/ATO shall put his/her signature as a mark of providing payment order and concerned APAO/ATO shall also put evidences of providing mandate of the passed amount as it is done normally before making payment.
4. Existing process shall be followed for the compilation of the Accounts of Receipts i.e. Physical copies of Bank Challans received from bank and By-Transfer Challans/Schedules segregated from the bills/advices which need to be arranged Major Head wise for packing.
5. Special care shall be taken for compilation of receipts under the Head of Account '**8009-00-101-General Provident Fund**' to ensure that no physical copies of Schedules/By-Transfer Challans/Bank Challans have been left out for sending to AG(A&E) West Bengal. Similarly extra pre-caution to be taken for the Pay Bills in TR Form No.18 having By-Transfer deductions in **Part-I [To be adjusted by Principal Accountant General (A&E) W.B]** under Major Head '8009-General Provident Fund', '7610-Loans to Government Servants etc.' and '0049-Interest Receipts' to ensure that no such schedules have been left out for sending the same to AG(A&E) West Bengal along with the physical T.R Form No.18.
 - a. This order is issued in relaxation of rules applicable regarding Daily and Monthly closing of Accounts in terms of Government Accounting Rules, 1992 and WBTR-2005 due to outbreak of COVID-19 as an exception to general rule.
 - b. All the DDO and Deposit Account Administrators must abide by the modalities stated above and submit the physical copies of passed bills/advices for the month of March, 2020 within 08.06.2020.
 - c. The Last date of submission of Treasury Accounts for the month of March, 2020 to the office of AG(A&E) is 15.06.2020.
 - d. The Director of Treasuries and Accounts is hereby entrusted to determine the last date of submission of the physical copies of passed bills/Sub-Vouchers/ advices/references/By-Transfer Challans/Schedules etc. at the Treasuries/Pay & Accounts Offices and that of submission of Treasury Accounts to the office of AG(A&E) for the months of April and May, 2020.

(H.K. Dwivedi)

**Additional Chief Secretary
to the Government of West Bengal**

Copy forwarded for information and necessary action to:

1. Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
2. Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3rd MSO Building, 5th Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, _____ Department. **This may kindly be forwarded to all Statutory/Autonomous/Local Bodies/ Grant in Aid institutions, etc under the Administrative control of the Department.**
5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
6. Financial Advisor, _____ Department.
7. Commissioner, _____ Division, _____
8. Director, _____
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
10. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
12. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Suvanna, SGO Complex, Sector I, Bidhannagar, Kolkata – 700064.
13. District Magistrate / District Judge / Commissioner of Police / Superintendent of Police _____
14. Sub-Divisional Officer, _____
15. Treasury Officer, _____
16. Block Development Officer, _____
17. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.



Deputy Secretary to the
Government of West Bengal